

WESTERN CONGLOMERATE LIMITED

3A, HARE STREET, ASHOKA HOUSE, KOLKATA-700001

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WEBSITE: www.westcong.com

CIN: L01132WB1927PLC005456

Date: 14.02.2023

To,
The Listing Department,
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata – 700001

Dear Sir/Madam,

Sub: Outcome of the Board Meeting Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to our letter dated 8th February, 2023 the Board of Directors of the Company at its Meeting held today i.e. 14th February, 2023, Tuesday has, inter alia, considered and approved the Un-Audited Financial Results of the Company for the quarter ended 31st, December 2022 in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In this regard, we enclose herewith, the Un-Audited Financial Results for the quarter ended 31st, December 2022 and Limited Review Report issued by the Statutory Auditors of the Company.

The Board meeting commenced at 3:30 P.M. and concluded at 4:30 P.M today.

The Un-Audited Financial Result shall also be published in the newspaper in the format prescribed under Regulation 47 of the Listing Regulations. However the aforesaid information are also available on the Company's website www.westcong.com and on the website of CSE limited viz. www.cse-india.com.

We request you to kindly take the above on records.

Yours faithfully,
FOR WESTERN CONGLOMERATE LIMITED

Richa

Richa Mohta
Managing Director
DIN: 02330609

Maroti & Associates

(Chartered Accountants)

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Heritage, 5th Floor, Unit
N503, 16, Strand Road, Fairley
Place, Kolkata - 700001
Ph.: +913340891300

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2nd Floor Unit No. 208, 43, Nehru
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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UN-AUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022.

TO
THE BOARD OF DIRECTORS OF
WESTERN CONGLOMERATE LIMITED

1. We have reviewed the accompanying statement of un-audited standalone financial results of Western Conglomerate Limited (the 'Company') for the quarter and nine months ended December 31, 2022 ("the statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement which is the responsibility of the Company's management and approved by the Board of Directors of the company at their meeting held on February 14, 2023, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other Accounting Principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410. "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of un-audited standalone financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the statement is not modified in respect of the above matter.

For MAROTI & ASSOCIATES
Chartered Accountants
(Firm Registration No. 322770E)

Radhika Patodia
CA RADHIKA PATODIA
Partner

Membership No. 309219
UDIN: 23309219BGYPGR8479
Place: Kolkata
Date: February 14, 2023



Western Conglomerate Limited

CIN : L01132WB1927PLC005456

Regd Office : 3A, Hare Street, Room No.302, 3rd Floor, Kolkata – 700 001

UNAUDITED FINANCIAL RESULTS (PROVISIONAL)
FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER '2022

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	861.75	1,272.25	1484.85	2,906.06	3074.83	3517.10
I. Revenue from Operations	65.12	40.18	-	106.06	14.31	3.62
II. Other Income	926.87	1312.43	1484.85	3012.12	3089.14	3520.72
III. Total Income						
IV. Expenses	3.59	6.34	-	9.93	-	-
a) Cost of materials consumed	130.12	(103.47)	395.94	(197.91)	(133.49)	(42.21)
b) (Increase) / Decrease in stock in trade	634.58	640.62	513.03	1856.18	1858.17	2303.69
c) Employees cost	7.87	66.34	24.76	108.92	74.28	89.84
d) Finance costs	33.02	33.09	15.25	90.96	68.49	104.58
e) Depreciation	130.76	648.31	360.94	1,131.44	831.75	844.74
f) Other Expenditure	939.94	1291.23	1309.92	2999.52	2699.20	3300.64
Total Expenses (IV)	(13.07)	21.20	174.93	12.60	389.94	220.08
V. Profit / (Loss) before tax (III-IV)						
VI. Tax expenses	-0.50	12.40	22.00	12.40	45.93	42.78
(1) Current Tax	-	-	-	-	-	-
(2) Income tax for Earlier Year	(12.57)	8.80	152.93	0.20	344.01	177.30
VII. Profit / (Loss) for the period (V-VI)						
VIII. Other Comprehensive Income						
A (I) Items that will not be reclassified to profit or loss	9.66	28.19	18.78	74.03	56.33	82.69
(i) Remeasurements of the defined benefits plans	-3.51	21.22	(8.90)	12.96	(1.69)	(9.73)
(ii) Equity instruments through Other Comprehensive Income	2.29	(5.90)	2.47	(3.61)	0.47	2.71
(II) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B (I) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(II) Income tax relating to items that will be reclassified to profit or loss	(4.13)	52.31	165.28	83.58	399.12	252.97
IX. Total comprehensive Income for the period (Comprising Profit / (Loss) and Other Comprehensive Income for the period (VIII+IX))	38.15	38.15	38.15	38.15	38.15	38.15
X. Paid-up Equity Share Capital (Face value per share Rs.10/-)						
XI. Earnings per share : (not annualised)	(0.33)	0.23	4.01	0.01	9.02	4.65
(a) Basic	(0.33)	0.23	4.01	0.01	9.02	4.65
(b) Diluted						

Notes :

- These results have been prepared in accordance with the Indian Accounting Standard (Ind As) notified under the Companies(Indian Accounting Standards) Rules 2015 as amended from time to time.
- Tea Industry being seasonal in nature the above figures cannot be taken as indicative of full year.
- The company operates mainly in one business segment viz.Cultivation, Manufacturing and selling of Tea being primary segment and all other activities revolve around the main activity.
- The aforesaid financial results was reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 14th February ,2023

By order of the Board
For WESTERN CONGLOMERATE LIMITED

Place : Kolkata
Date : 14.02.2023

Richa
Managing Director
Richa Mohta
DIN: 02330609

