

# WESTERN CONGLOMERATE LIMITED

"ASHOKA HOUSE" 3A, HARE STREET, 3RD FLOOR, KOLKATA - 700 001  
PHONE : 033 2262 2668, FAX : 033 2262 2669, E-mail : dcl@westcong.com  
CIN : L01132WB1927PLC005456

Date: 13.08.2024

To,  
The Listing Department,  
The Calcutta Stock Exchange Limited,  
7, Lyons Range,  
Kolkata – 700 001

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

Dear Sir/ Madam,

With reference to our notice dated 05<sup>th</sup> August, 2024, the Board of Directors of the Company at its Meeting held today, i.e., 13<sup>th</sup> August, 2024, Tuesday has, *inter-alia*, considered and approved the Un-Audited Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2024 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 30<sup>th</sup> June, 2024 and Limited Review Report issued by the Statutory Auditors of the Company.

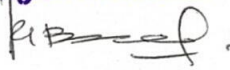
The Board meeting commenced at 04:30 p.m. and concluded at 05:30 p.m. today.

The Un-Audited Financial Results shall also be published in the newspaper in the format prescribed under Regulation 47 of the Listing Regulations. However, the aforesaid information is also available on the Company's website: [www.westcong.com](http://www.westcong.com) and on the website of The Calcutta Stock Exchange Limited viz. [www.cse-india.com](http://www.cse-india.com).

We request you to kindly take the above on records.

Yours faithfully,

FOR WESTERN CONGLOMERATE LIMITED  
**Western Conglomerate Ltd.**

  
**Director**

KANHAIYA LAL BAID  
DIRECTOR  
DIN: 00278135



**INDEPENDENT AUDITORS' REVIEW REPORT ON THE UN-AUDITED STANDALONE QUARTERLY FINANCIAL RESULTS OF WESTERN CONGLOMERATE LIMITED FOR THE QUARTER ENDED JUNE 30, 2024.**

To  
The Board of Directors of  
Western Conglomerate Limited .

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Western Conglomerate Limited (the 'Company') for the quarter ended June 30, 2024 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("Listing Regulations").
2. This statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors at their meeting held on August 13, 2024 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' ("Ind AS 34"), notified under section 133 of the Companies Act, 2013 ("the Act") 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 Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India ("ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement are free of material misstatement. A review is limited primarily to enquiries 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 the unaudited 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 the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time), 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 D.C.DHAREWA & CO  
Chartered Accountants  
Firm Registration No. 322617E

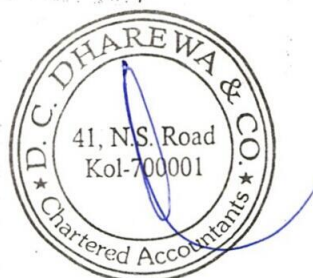
CA D. C. Dharewa  
Proprietor

Membership No. 053838

UDIN: 24053838BKFAVC1636

Place:- Kolakta

Date:- 13.08.2024





# Western Conglomerate Limited

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

CIN : L01132WB1927PLC005456

## UNAUDITED FINANCIAL RESULTS (PROVISIONAL) FOR THE QUARTER ENDED 30TH JUNE, 2024

Particulars	Rs in lacs			
	Quarter Ended			Year Ended
	30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
I. Revenue from Operations	843.57	399.84	837.19	3503.19
II. Other Income	2.91	3.26	66.96	157.40
III. Total Income	846.48	403.10	904.15	3660.59
IV. Expenses				
a) Purchase of tea	-	16.25	-	19.77
b) Cost of materials consumed	9.68	11.97	-	11.97
c) (Increase) / Decrease in stock in trade	(182.33)	231.04	(163.94)	80.38
d) Employees cost	641.56	169.22	661.32	2461.66
e) Finance costs	51.16	39.53	43.82	157.03
f) Depreciation	29.43	30.15	32.83	123.93
g) Other Expenditure	267.09	111.78	266.25	802.51
Total Expenses (IV)	816.59	609.94	840.28	3657.25
V. Profit / (Loss) before tax (III-IV)	29.89	(206.84)	63.87	3.34
VI. Tax expenses				
(1) Current Tax	3.00	(0.53)	6.64	31.00
(2) Deferred Tax	-	(42.33)	-	(42.33)
(3) Income Tax for earlier year	-	14.00	-	14.00
VII. Profit / (Loss) for the period (V-VI)	26.89	(177.98)	57.23	0.67
VIII. Other Comprehensive Income				
A (I) Items that will not be reclassified to profit or loss				
(i) Remeasurements of the defined benefits plans	30.95	(65.00)	29.48	42.11
(ii) Equity instruments through Other Comprehensive Income	5.51	(10.36)	2.72	(7.48)
(II) Income tax relating to items that will not be reclassified to profit or loss	(9.48)	(9.80)	0.76	(9.00)
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	-	-	-	-
IX. Total comprehensive Income for the period {Comprising Profit / (Loss) and Other Comprehensive Income for the period} (VIII+IX)	53.87	(263.14)	90.19	26.30
X. Paid-up Equity Share Capital ( Face value per share Rs.10/-)	381.45	381.45	381.45	381.45
XI. Earnings per share : (not annualised)				
(a) Basic	0.70	(4.67)	1.50	0.02
(b) Diluted	0.70	(4.67)	1.50	0.02

### Notes :

- The company has already adopted Ind AS w.e.f 01.04.2017 and the above results has been prepared in accordance with the Companies (Indian Accounting Standards) Rules,2015 (Ind As) as amended , notified under section 133 of the Companies Act,2013 and other recognised accounting practices and policies to the extent applicable.
- The format for un-audited half yearly and quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th Nov'2015 has been modified to the extent required to comply with requirements of SEBI's circular dated 5th July,2016, Ind AS and Schedule III ( Division II)to the Companies Act,2013 applicable to Companies that are required to comply with Ind AS.
- 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 Auditors have carried out Limited Review (LR) on the aforesaid financial results for the quarter ended on 30th June,2024 as required in terms of Regulation 33 of SEBI ( Listing Obligations and Disclosure Requirements ) Regulations, 2015 and the report was placed before the Board and the same was noted, provided however that the financial results pertaining to corresponding quarter ended 30th June,2023 and year ended March 31,2024 has been subjected to limited review and audit respectively by the auditors of the Company. Management has exercised necessary due diligence to ensure that the financial results provide a true & fair view of its affairs.
- The aforesaid financial results was reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 13th August,2024

Place : Kolkata  
Date : 13.08.2024



BY ORDER OF THE BOARD  
WESTERN CONGLOMERATE LTD

*Richa*  
Richa Mohta  
MANAGING DIRECTOR  
DIN : 02330609