

# **WESTERN CONGLOMERATE LIMITED**

3A, HARE STREET, ASHOKA HOUSE, KOLKATA-700001  
PHONE NO: 033-22622668 E-MAIL: [dcl@westcong.com](mailto:dcl@westcong.com)  
WEBSITE: [www.westcong.com](http://www.westcong.com)  
CIN NO: L01132WB1927PLC005456

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Date: 14.02.2022

To  
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**

Dear Sir/ Madam,

With reference to our letter dated 7<sup>th</sup> February, 2022 the Board of Directors of the Company at its Meeting held today i.e. 14<sup>th</sup> February, 2022, Monday has, inter alia, considered and approved the following –

In compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Unaudited Financial Results of the Company for the quarter ended December 31, 2021. In this regard, we enclose herewith, the Unaudited Financial Results for the quarter ended December 31, 2021 and Limited Review Reports issued by the Statutory Auditors of the Company.

The Board meeting commenced at 3:00 p.m. and concluded at 4:00 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 are also available on the Company's website [www.westcong.com](http://www.westcong.com) and on the website of CSE 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.**



*Managing Director*

**KANISHKA SETHIA**  
**Managing Director**  
**DIN: 00267232**

# Maroti & Associates

(Chartered Accountants)

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

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2<sup>nd</sup> Floor Unit No. 208, 43, Nehru  
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Ph.: +011 43580996

Email:- [audit@maroti.in](mailto:audit@maroti.in)

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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, 2021.

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, 2021 ("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, 2022, 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)

*M. K. Maroti*

CA M.K. MAROTI

Partner

Membership No. 57073

UDIN: 22057073 ACC WPX 5244

Place: Kolkata

Date: February 14, 2022



# Western Conglomerate Ltd

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

CIN : L01132WB1927PLC005456

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021

(Rs. In lacs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from Operations	1484.85	944.49	978.43	3074.83	3215.39	3604.19
II. Other Income	-	13.22	0.63	14.31	131.73	183.63
III. Total Income	1484.85	957.71	979.06	3089.14	3347.12	3787.82
IV. Expenses						
a) Cost of materials consumed	-	-	90.90	-	118.38	143.15
b) (Increase) / Decrease in stock in trade	395.94	(272.64)	29.41	(133.49)	(4.69)	132.64
c) Employees cost	513.03	863.09	521.67	1858.17	1342.81	2005.68
d) Finance costs	24.76	26.85	33.89	74.28	105.25	97.42
e) Depreciation	15.25	31.82	20.56	68.49	61.68	89.20
f) Other Expenditure	360.94	203.09	89.14	831.75	721.83	779.71
Total Expenses (IV)	1309.92	852.21	785.57	2699.20	2345.26	3247.80
V. Profit / (Loss) before tax (III-IV)	174.93	105.50	193.49	389.94	1001.86	540.02
VI. Tax expenses						
(1) Current Tax	22.00	11.73	5.00	45.93	105.00	88.20
(2) Deferred Tax	-	-	-	-	-	41.16
VII. Profit / (Loss) for the period (V-VI)	152.93	93.77	188.49	344.01	896.86	410.66
VIII. Other Comprehensive Income						
A (I) Items that will not be reclassified to profit or loss						
(i) Remeasurements of the defined benefits plans	18.78	8.93	7.90	56.33	21.66	45.51
(ii) Equity instruments through Other Comprehensive Income	(8.90)	5.84	8.13	(1.69)	3.75	4.17
(II) Income tax relating to items that will not be reclassified to profit or loss	2.47	(1.62)	(0.93)	0.47	0.71	(1.16)
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)	165.28	106.92	203.59	399.12	922.98	459.18
X. Paid-up Equity Share Capital ( Face value per share Rs.10/-)	38.14	38.14	38.14	38.14	38.14	38.14
XI. Earnings per share : (not annualised)						
(a) Basic	4.01	2.46	4.94	9.02	23.51	10.77
(b) Diluted	4.01	2.46	4.94	9.02	23.51	10.77

### 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 ,2022

Place : Kolkata  
Date : 14.02.2022

BY ORDER OF THE BOARD  
WESTERN CONGLOMERATE LTD

*C. S. Saha*  
MANAGING DIRECTOR

