

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: 13.02.2024

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 letter dated 06th February, 2024, the Board of Directors of the Company, at its Meeting held today, i.e., 13th February, 2024, Tuesday, has, *inter-alia*, considered and approved the Un-Audited Financial Results of the Company for the quarter and nine months ended 31st December, 2023 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 and nine months ended 31st December, 2023 and Limited Review Report issued by the Statutory Auditors of the Company.

The Board Meeting commenced at 03:30 P.M. and concluded at 04:30 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 and on the website of The Calcutta Stock Exchange Limited viz. 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
RICHA MOHTA
MANAGING DIRECTOR
DIN: 02330609



D. C. DHAREWA & CO.
CHARTERED ACCOUNTANTS

Independent Auditors' Review Report on the Unaudited Standalone Financial Results of Western Conglomerate Limited for the Quarter and Nine month ended December 31, 2023

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 Nine month ended December 31, 2023, 2023 ("the Statement"). The Statement has been prepared by the Company pursuant to 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"). We have initialed the Statement for identification purposes.

2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on 13.02.2024, 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 unaudited financial results 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 read with notes thereon, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed, in terms of the Regulation 33 of the Securities and Exchange Board of India (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.

. For D.C.DHAREWA & CO
Chartered Accountants
Firm Registration No. 322617E

(D.C.Dharewa)
Proprietor
Membership No053838

UDIN: **24053838BKFATM9115**

Place:- Kolkata

Date:-13.02.2024



Western Conglomerate Limited

CIN : L01132WB4927PLC005456

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

UNAUDITED FINANCIAL RESULTS (PROVISIONAL)
FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER '2023

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
I. Revenue from Operations						
II. Other Income	1041.88	1,224.28	861.75	3,103.35	2906.06	3393.56
III. Total Income	2.01	85.17	65.12	154.14	106.06	136.23
IV. Expenses	1043.89	1309.45	926.87	3257.49	3012.12	3529.79
a) Purchase of tea						
b) (Increase) / Decrease in stock in trade		3.52	3.59	3.52	9.93	9.93
c) Employees cost	68.83	(55.55)	130.12	(150.66)	(197.91)	41.34
d) Finance costs	575.29	1,055.83	634.58	2292.44	1856.18	2404.09
e) Depreciation	33.84	39.84	7.87	117.50	108.92	149.83
f) Other Expenditure	26.57	34.38	33.02	93.78	90.96	125.04
Total Expenses (IV)	198.20	226.28	130.76	690.73	1,131.44	796.26
V. Profit / (Loss) before tax (III-IV)	902.73	1304.30	939.94	3047.31	2999.52	3526.49
VI. Tax expenses	141.16	5.15	(13.07)	210.18	12.60	3.30
(1) Current Tax						
(2) Deferred Tax	23.89	1.00	(0.50)	31.53	12.40	16.00
VII. Profit / (Loss) for the period (V-VI)						(333.84)
VIII. Other Comprehensive Income	117.27	4.15	(12.57)	178.65	0.20	321.14
A (I) Items that will not be reclassified to profit or loss						
(i) Remeasurements of the defined benefits plans						
(ii) Equity instruments through Other Comprehensive Income	33.09	44.54	9.66	107.11	74.03	98.27
(II) Income tax relating to items that will not be reclassified to profit or loss	5.02	(4.86)	(3.51)	2.88	12.96	12.66
B (I) Items that will be reclassified to profit or loss	1.40	(1.36)	2.29	0.80	(3.61)	(46.23)
(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)	156.78	42.47	(4.13)	289.44	83.58	385.84
X. Paid-up Equity Share Capital (Face value per share Rs.10/-)	38.15	38.15	38.15	38.15	38.15	38.15
XI. Earnings per share : (not annualised)						
(a) Basic						
(b) Diluted	3.07	0.11	(0.33)	4.68	0.01	8.42

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 13th February ,2024

By order of the Board.
For WESTERN CONGLOMERATE LIMITED
Western Conglomerate Ltd.

Richa Mohta
Managing Director
DIN: 02330609



Place : Kolkata
Date : 13.02.2024