

## REPORT ON LIMITED REVIEW

1. We have reviewed the accompanying statement of unaudited financial results of **Western India Commercial Company Limited** of 21, Strand Road, Kolkata – 700 001 for the quarter ended 31<sup>st</sup> December, 2012 pursuant to Clause 41 of the Listing Agreement with the Stock Exchange in India except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management but have neither been reviewed nor been audited by us. The statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. As indicated in Note 3 of the accompanying statement of unaudited financial results, provision for Income tax & Deferred tax, if any, will be made in the last quarter of the year. Accordingly, no provision has been made for Income tax and Deferred tax during the period under review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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 financial 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 unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies referred to in this report together with the notes thereon and subject to our remarks in paragraph 2 above has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Naresh Lakhotia & Co.  
Chartered Accountants  
Firm Registration No. 322224E

Kolkata  
Dated :14<sup>th</sup> February, 2013

Naresh Lakhotia  
Proprietor  
Membership No. 51249

## REPORT ON LIMITED REVIEW

1. We have reviewed the accompanying statement of unaudited financial results of **Western India Commercial Company Limited** of 21, Strand Road, Kolkata – 700 001 for the quarter ended 30<sup>th</sup> September, 2012 pursuant to Clause 41 of the Listing Agreement with the Stock Exchange in India except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management but have neither been reviewed nor been audited by us. The statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. As indicated in Note 4 of the accompanying statement of unaudited financial results, provision for Income tax & Deferred tax, if any, will be made in the last quarter of the year. Accordingly, no provision has been made for Income tax and Deferred tax during the period under review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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 financial 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 unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies referred to in this report together with the notes thereon and subject to our remarks in paragraph 2 above has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Naresh Lakhotia & Co.  
Chartered Accountants  
Firm Registration No. 322224E

Kolkata  
Dated :10<sup>th</sup> November, 2012

Naresh Lakhotia  
Proprietor  
Membership No. 51249

## REPORT ON LIMITED REVIEW

1. We have reviewed the accompanying statement of unaudited financial results of **Western India Commercial Company Limited** of 21, Strand Road, Kolkata – 700 001 for the quarter ended 30<sup>th</sup> June, 2012 pursuant to Clause 41 of the Listing Agreement with the Stock Exchange in India except for the disclosures regarding ‘Public Shareholding’ and ‘Promoter and Promoter Group Shareholding’ which have been traced from disclosures made by the management but have neither been reviewed nor been audited by us. The statement is the responsibility of the Company’s management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. As indicated in Note 4 of the accompanying statement of unaudited financial results, provision for taxation shall be made at the end of the year. Accordingly, no provision has been made for tax liability, if any, for the period under review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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 financial 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 unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies referred to in this report together with the notes thereon and subject to our remarks in paragraph 2 above has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Naresh Lakhotia & Co.  
Chartered Accountants  
Firm Registration No. 322224E

Kolkata  
Dated : 14<sup>th</sup> August, 2012

Naresh Lakhotia  
Proprietor  
Membership No. 51249