

**TO THE BOARD OF DIRECTORS OF
WESTERN INDIA COMMERCIAL COMPANY LIMITED
21, STRAND ROAD
KOLKATA- 700001**

1. We have reviewed the accompanying statement of unaudited financial results of **Western India Commercial Company Limited** (“the Company”) for the quarter ended 31st December, 2013 (“the Statement”) 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, 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 the same, if any, during the period under review.
3. We conducted our review 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 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 provide 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 subject to remarks in Paragraph 2 herein, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the Accounting Standards notified under the Companies Act, 1956 read with the General Circular 15/2013 dated 13th September, 2013 of the Ministry of Corporate Affairs in respect of 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 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: 13th February, 2014

Naresh Lakhotia
Proprietor
Membership No. 51249

**TO THE BOARD OF DIRECTORS OF
WESTERN INDIA COMMERCIAL COMPANY LIMITED
21, STRAND ROAD
KOLKATA- 700001**

1. We have reviewed the accompanying statement of unaudited financial results of **Western India Commercial Company Limited** (“the Company”) for the quarter ended 30th September, 2013 (“the Statement”) 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, 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 the same, if any, during the period under review.
3. We conducted our review 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 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 provide 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 subject to remarks in Paragraph 2 herein, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the Accounting Standards referred to in Section 211 (3C) of the Companies Act, 1956 and other recognized accounting practices and policies, 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: 13th November, 2013

Naresh Lakhotia
Proprietor
Membership No. 51249

**TO THE BOARD OF DIRECTORS OF
WESTERN INDIA COMMERCIAL COMPANY LIMITED
21, STRAND ROAD
KOLKATA- 700001**

1. We have reviewed the accompanying statement of unaudited financial results of **Western India Commercial Company Limited** (“the Company”) for the quarter ended 30th June, 2013 (“the Statement”) 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, 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 the same, if any, during the period under review.
3. We conducted our review 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 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 provide 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 subject to remarks in Paragraph 2 herein, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the Accounting Standards referred to in Section 211 (3C) of the Companies Act, 1956 and other recognized accounting practices and policies, 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: 12th August, 2013

Naresh Lakhotia
Proprietor
Membership No. 51249