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PAN : AACT 8519J
CIN : L17115KL1954PLC001709



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December 13, 2017

To,
The Compliance Officer
Listing Compliance Centre
Bombay Stock Exchange
Mumbai

Dear Sir\ Madam

Sub.: Uploading of information to listing.bseindia.com

The following information has been uploaded to the above site. You may please take the below mentioned information on record.

1. Unaudited financial results for the quarter ended 30/09/2017 duly signed as per Regulation 33 of SEBI Listing Regulations 2015(LODR)
2. Limited review report as issued by practicing Auditor as per Regulation 33 (1)(d) of SEBI Listing Regulations 2015(LODR)

Please note the above two documents have been uploaded in our website and as such have not been distributed or advertised in newspapers or otherwise publicised

Please take the information supplied in the above mentioned files\ letters on record.

Thank you
For The Western India Cottons Ltd.


Suneed Hashir
Chief Financial Officer and Compliance Officer

THE WESTERN INDIA COTTONS LTD

PAPPINISSERI-670561

CIN: L17115KL1954PLC001709

Regd Office: P O Pappinisseri, Kannur, Kerala -670561

Web- www.westernindiacottons.com, Email: wicottonltd@gmail.com, Tel - 0497-2761353, Fax 0497-2702977

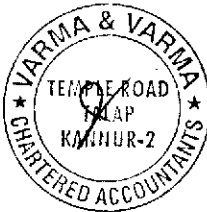
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30.09.2017

(Rs. In Lakhs)

Particulars	For the three months ended			For the six months ended	
	30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016
	(Unaudited)	(Unaudited)	(Unaudited) (Refer Note No 3)	(Unaudited)	(Unaudited) (Refer Note No 3)
1 Income					
a) Revenue from Operations	78.75	92.50	119.61	171.25	229.10
b) Other Income	17.17	19.02	19.87	36.19	38.70
Total Income	95.92	111.52	139.48	207.44	267.80
2 Expenses					
a) Purchase of stock-in-trade	68.26	76.07	96.82	144.33	190.60
b) Changes in Inventories of finished goods, work in progress and stock in trade	(0.46)	18.43	(3.43)	17.97	(14.99)
c) Employee Benefit Expense	7.18	6.68	6.61	13.86	12.56
d) Depreciation and amortisation expense	2.10	1.99	1.93	4.09	3.86
e) Finance Costs	0.00	0.18	0.04	0.18	0.07
f) Other Expenses	29.24	34.67	28.12	63.91	51.85
Total Expenses	106.32	138.02	130.09	244.34	243.95
3 Profit/(Loss) from before tax (1-2)	(10.40)	(26.50)	9.39	(36.90)	23.85
4 Tax expense					
Current Tax			2.90		7.37
Deferred Tax	(2.05)			(2.05)	
5 Net Profit/(Loss) for the period (3-4)	(8.35)	(26.50)	6.49	(34.85)	16.48
6 Other Comprehensive Income					
Items that will not be reclassified to profit or loss	(0.01)	(0.31)	(0.02)	(0.32)	(0.02)
Income tax relating to items that will not be reclassified to profit or loss					
7 Total comprehensive Income for the Period(5+6)	(8.36)	(26.81)	6.47	(35.17)	16.46
8 Paid-up equity share capital (Face Value Re.10 per share)	449.33	449.33	449.33	449.33	449.33
9 Earnings Per Share(In Rupees) (of Re.10/-each)(not annualised)					
a) Basic	(0.19)	(0.60)	0.14	(0.79)	0.37
b) Diluted	(0.19)	(0.60)	0.14	(0.79)	0.37

For The Western India Cottons Ltd.


P.K. SHAMEEM
Managing Director



THE WESTERN INDIA COTTONS LTD
PAPPINISSERI-670561
Balance Sheet as at September 30, 2017

(Rs.In Lakhs)

	Particulars	As at 30.09.2017 (Unaudited)
	ASSETS	
(1)	NON CURRENT ASSETS	
(a)	Property, Plant and Equipment	33.18
(b)	Investment Property (Refer Note No 4)	508.95
(c)	Financial Assets	
I	Investments	0.76
II	Other Financial Assets	1.84
(d)	Other non-current Tax Assets (net)	10.44
	TOTAL NON CURRENT ASSETS	555.17
(2)	CURRENT ASSETS	
(a)	Inventories	69.46
(b)	Financial Assets	
I	Trade receivables	82.32
II	Cash and cash equivalents	16.21
III	Other financial assets	6.55
(c)	Other Current Assets	2.36
	TOTAL CURRENT ASSETS	176.90
	TOTAL ASSETS	732.07
	EQUITY AND LIABILITIES	
	EQUITY	
(a)	Equity Share Capital	492.94
(b)	Other Equity	(42.24)
	TOTAL EQUITY	450.70
	LIABILITIES	
(1)	NON CURRENT LIABILITIES	
(a)	Deferred Tax Liabilities	4.27
	TOTAL NON CURRENT LIABILITIES	4.27
(2)	CURRENT LIABILITIES	
(a)	Financial Liabilities	
I	Borrowings	19.00
II	Trade payables	127.91
III	Other Financial liabilities	117.31
(b)	Other current liabilities	0.96
(c)	Current tax liabilities(net)	11.92
	TOTAL CURRENT LIABILITIES	277.10
	TOTAL LIABILITIES	281.37
	TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES	732.07

~~For The Western India Cottons Ltd.~~



P.K. SHAMEEM
Managing Director



Notes:

1 The financial results for the three months and six months ended September 30, 2017 have been reviewed by the Audit committee and approved by the Board of

Varma & Varma

Chartered Accountants

Limited Review Report

To
Board of Directors
The Western India Cottons Limited

We have reviewed the accompanying statement of unaudited standalone financial results of The Western India Cottons Limited ("the Company") for the quarter ended 30th September 2017 and year to date from 1st April to 30th September, 2017. 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 (the "Listing Regulations, 2015", read with SEBI Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016. The Statement is the responsibility of the Company's Management and has been approved by the Board of Directors/Committee of Board of Directors. Our responsibility is to issue a report on these standalone financial results based on our review.

We conducted our review 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. This standard requires that we plan and perform the review to obtain moderate assurances 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.

Basis for Qualified Conclusion

As stated in Note No 5, due to inadequate information, adjustments, if any required in accordance with Ind AS in the value of Capital Reserves amounting to Rs 1,260.86 lakhs brought forward from prior years as at transition date have not been ascertained, which in the opinion of the management will not affect the current financial results.

Qualified Conclusion

Based on our review, *with the exception of the matter described in the preceding paragraph*, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared has not been prepared in all material respects in accordance with Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.



Varma & Varma

Chartered Accountants

We draw attention to the following matters:

- a. Note 2 to the Statement which states that the Company has adopted Ind AS for the financial year commencing from April 1, 2017 with a transition date of April 1, 2016 and accordingly, the statement has been prepared by the Company's Management in compliance with Ind AS.
- b. We have not reviewed, and accordingly do not express any conclusion on the comparative figures including the reconciliation to the Total Comprehensive Income for the three months ended on 30th September 2016 and six months ended 30th September, 2016. As set out in Note No 3 to the Statement, these figures have been furnished by the Management.

Our conclusion is not qualified in respect of these matters.

Place: Kannur

Date: 13.12.2017

For VARMA & VARMA
(FRN: 004532S)


(PRASANTH. D. PAI)
PARTNER
CHARTERED ACCOUNTANTS
MEMBERSHIP No: 217750