



# Bhatler & Company

CHARTERED ACCOUNTANTS

Limited review report on unaudited quarterly and year to date financial results of West Leisure Resorts Ltd pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,  
The Board of Directors,  
West Leisure Resorts Ltd

1. We have reviewed the accompanying Statement of Unaudited Financial Results of West Leisure Resorts Ltd ("the Company") for the quarter ended on 30th June, 2023 ("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 (the "Listing Regulations").
2. This Statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' prescribed 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 Limited Review of the Statement in accordance with the Standard on Review Engagement SRE 2410 "Review of Interim Financial Information Performed by Independent Auditors" 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 interim 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, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Indian Accounting Standards prescribed under Section 133 of the Act, read with rules made thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed or that it contains any material misstatement.

For Bhatler & Company  
Chartered Accountants  
Firm Regn. No. 131092W

*D.H. Bhatler*



Place: Mumbai  
Dated: 28<sup>th</sup> July, 2023

D.H. Bhatler  
Proprietor  
Membership No. 016937  
UDIN: 23016937BGSDUZ7733

**WEST LEISURE RESORTS LIMITED**

CIN: L55101MH2008PLC177941; Website: www.westleisureresort.co.in

Regd. Office : Mail Office, 2nd Floor, Metro Junction Mall of West Pioneer Properties (India) Pvt Ltd,  
Netivali, Kalyan (E), Thane-421306

Tel. No.: 0251 - 2352387; E-mail ID: ho@hawcoindia.com

PART I					Rs. In Lakhs
Statement of Unaudited Financial Results for the Quarter ended 30-06-2023					
Particulars	3 months ended 30/06/2023	3 months ended 31/03/2023	Corresponding 3 months ended 30/06/2022	Previous year ended 31/03/2023	
	Unaudited	Audited	Unaudited	Audited	
<b>Income</b>					
<b>Revenue from operations</b>					
(i) Interest income	-	-	-	-	
(ii) Dividend income	-	-	-	-	
(iii) Rental income	-	-	-	-	
(iv) Fees and commission income	-	-	-	-	
(v) Sale of Products	-	-	-	-	
(vi) Net gain on fair value changes	15.79	(6.70)	17.23	16.61	
(vii) Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	
(viii) Sale of services	6.00	5.40	5.40	21.60	
(ix) Other Operating Income	-	-	-	-	
<b>I Total revenue from operations</b>	<b>21.79</b>	<b>(1.30)</b>	<b>22.63</b>	<b>38.21</b>	
II Other Income	-	-	-	0.07	
<b>III Total Income (I + II)</b>	<b>21.79</b>	<b>(1.30)</b>	<b>22.63</b>	<b>38.28</b>	
<b>Expenses</b>					
(i) Fees and commission expenses	-	-	-	-	
(ii) Net loss on fair value changes	-	-	-	-	
(iii) Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	
(iv) Impairment on financial instruments	-	-	-	-	
(v) Cost of materials consumed	-	-	-	-	
(vi) Purchases of Stock-in-trade	-	-	-	-	
(vii) Changes in inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-	
(viii) Employee benefits expenses	6.95	6.31	6.99	26.24	
(ix) Finance costs	-	-	-	-	
(x) Depreciation expenses	0.02	0.01	0.01	0.06	
(xi) Legal and Professional Fees	0.68	0.29	0.57	1.71	
(xii) Annual Listing Fees	0.81	0.75	0.75	3.00	
(xiii) Other expenses	0.55	0.48	0.60	2.19	
<b>IV Total expenses</b>	<b>9.01</b>	<b>7.84</b>	<b>8.92</b>	<b>33.20</b>	
<b>V Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>12.78</b>	<b>(9.14)</b>	<b>13.71</b>	<b>5.08</b>	
VI Exceptional items	-	-	-	-	
<b>VII Profit / (Loss) before tax (V-VI)</b>	<b>12.78</b>	<b>(9.14)</b>	<b>13.71</b>	<b>5.08</b>	
<b>VIII Tax expense:</b>					
(a) Current tax	-	-	-	-	
(b) Deferred tax	0.47	(2.61)	3.11	(2.41)	
(c) Earlier years adjustments	-	-	0.01	-	
<b>IX Profit / (Loss) for the period/year from continuing operations (VII-VIII)</b>	<b>12.31</b>	<b>(6.53)</b>	<b>10.59</b>	<b>7.49</b>	
X Profit / (Loss) from discontinued operations	-	-	-	-	
XI Tax expense of discontinued operations	-	-	-	-	
<b>XII Profit / (Loss) from discontinued operations (after tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>XIII Profit / (Loss) for the period/year (IX+XII)</b>	<b>12.31</b>	<b>(6.53)</b>	<b>10.59</b>	<b>7.49</b>	
<b>XIV Other Comprehensive Income</b>					
(A) (a) Items that will not be reclassified to Profit or Loss	-	57.05	-	57.05	
(b) Income tax on items that will not be reclassified to Profit or Loss	-	(11.89)	21.80	9.91	
(B) (a) Items that will be reclassified to Profit or Loss	-	-	-	-	
(b) Income tax on items that will be reclassified to Profit or Loss	-	-	-	-	
<b>Other Comprehensive Income (A+B)</b>	<b>-</b>	<b>45.16</b>	<b>21.80</b>	<b>66.96</b>	
<b>XV Total Comprehensive income/(Loss) for the period/year (XIII +XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period/year)</b>	<b>12.31</b>	<b>38.63</b>	<b>32.39</b>	<b>74.45</b>	
<b>XVI Earnings Per Share (for continuing operations)- (Face value of ₹ 10 each)</b>					
Basic (in ₹)	0.40	(0.21)	0.35	0.25	
Diluted (in ₹)	0.40	(0.21)	0.35	0.25	
<b>XVII Earnings Per Share (for discontinued operations)- (Face value of ₹ 10 each)</b>					
Basic (in ₹)	-	-	-	-	
Diluted (in ₹)	-	-	-	-	
<b>XVIII Earnings Per Share (for continuing and discontinued operations)- (Face value of ₹ 10 each)</b>					
Basic (in ₹)	0.40	(0.21)	0.35	0.25	
Diluted (in ₹)	0.40	(0.21)	0.35	0.25	



