

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 Bhatter & Company Chartered Accountants Firm Regn. No. 131092W

Place: Mumbai

Dated: 28th July, 2023

D.H. Bhatter

Proprietor

Membership No. 016937

UDIN: 23016937BGSDUZ7733

WEST LEISURE RESORTS LIMITED

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

Regd. Office: Mall 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

	Statement of Unaudited Financial Result	e for the Quarte	r anded 30-06-	2023	
	Particulars	3 months ended 30/06/2023	3 months ended 3 31/03/2023	Corresponding 3 months ended 30/06/2022 Unaudited	Previous year ended 31/03/2023 Audited
		Unaudited			
	Income				
713	Revenue from operations		-	-	-
(i)	Interest income Dividend income				-
(iii) (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			F 40	24.60
(viii)	Sale of services	6.00	5.40	5.40	21.60
(ix)	Other Operating Income Total revenue from operations	21.79	(1.30)	22.63	38.21
II	Other Income	-	-	-	0.07
III	Total Income (I + II)	21.79	(1.30)	22.63	38.28
	Expenses				
(i)	Fees and commission expenses	- (-		-
(ii)	Net loss on fair value changes Net loss on derecognition of financial instruments under				
(iii)			-		
(iv)	amortised cost category Impairment on financial instruments		-	-	-
(v)	Cost of materials consumed	-	-	-	-
(vi)	Purchases of Stock-in-trade	-	-	-	-
(vii)				_	_
	stock-in-trade and work-in-progress				
(viii)	Employee benefits expenses	6.95	6.31	6.99	26.24
(ix)	Finance costs		- 0.01	- 0.01	
(x)	Depreciation expenses	0.02	0.01	0.01 0.57	1.7
(xi)	Legal and Professional Fees	0.68	0.75	0.75	3.00
(xii) (xiii)	Annual Listing Fees Other expenses	0.55	0.48	0.60	2.19
IV	Total expenses	9.01	7.84	8.92	33.20
v	Profit/(Loss) before exceptional items and tax (III-IV)	12.78	(9.14)	13.71	5.08
VI	Exceptional items	-		-	-
	Exceptional items				
VII		12.78	(9.14)	13.71	5.08
VIII	Tax expense:				
	(a) Current tax (b) Deferred tax	0.47	(2.61)	3.11	(2.41
	(c) Earlier years adjustments	0.47	(2.01)	0.01	\2.72
IX	Profit / (Loss) for the period/year from continuing operations (VII-VIII)	12.31	(6.53)	10.59	7.49
X	Profit / (Loss) from discontinued operations	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-
XII	Profit $/$ (Loss) from discontinued operations (after tax) (X-XI)	-		-	-
XIII	Profit / (Loss) for the period/year (IX+XII)	12.31	(6.53)	10.59	7.49
XIV	Other Comprehensive Income				
(A)	(a) Items that will not be reclassified to Profit or Loss	-	57.05	-	57.0
(,,)	(b) Income tax on items that will not be reclassified to Profit or		(11.00)	24.00	9.9
	Loss	-	(11.89)	21.80	9.9.
(B)	(a) Items that will be reclassified to Profit or Loss	-	-		-
	(b) Income tax on items that will be reclassified to Profit or Loss	en in the	-	-	-
	Other Comprehensive Income (A+B)	-	45.16	21.80	66.90
χV	Total Comprehensive income/(Loss) for the period/year (XIII +XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period/year)	12.31	38.63	32.39	74.4
XVI	Earnings Per Share (for continuing operations)- (Face value of ₹ 10 each)				
	Basic (in ₹)	0.40	(0.21)	0.35	0.2
	Diluted (in ₹)	0.40	(0.21)		
XVII	Earnings Per Share (for discontinued operations)- (Face value of ₹ 10 each)			-	
	Basic (in ₹)	-	-	-	
	Diluted (in ₹)		-	-	
VIII					
					1
	operations)- (Face value of ₹ 10 each) Basic (in ₹)	0.40	(0.21)	0.35	0.2



WEST LEISURE RESORTS LIMITED CIN: L55101MH2008PLC177941; Website: www.westleisureresort.co.in Regd. Office: Mall 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-II Segment wise Revenue, Results, Assets & Liabilities Corresponding 3 months 3 months Previous year 3 months ended ended Particulars ended 30/06/2023 31/03/2023 31/03/2023 30/06/2022 Unaudited Audited Audited Unaudited 1 Segment Revenue: a) Financial 15.79 (6.70)17.23 16.61 b) Services 6.00 5.40 5.40 21.60 Unallocated c) Net sales / income from operations 21.79 (1.30) 22.63 38.21 Segment Results: 15.79 (6.70) 17.22 Financial 16.60 a) Services 0.44 0.36 (0.19)0.61 Unallocated (3.45)c) (2.80)(3.32)(12.13)12.78 (9.14)13.71 5.08 Less: Finance Costs Profit / (Loss) before exceptional items and tax 12.78 (9.14) 13.71 5.08 Less: Exceptional items Profit / (Loss) before tax 12.78 (9.14)13.71 5.08 3 Segment Assets: a) Financial 1,736.68 1,730.44 1,679.40 1,730.44 b) Services 2.36 216.39 () Unallocated 221.07 228.64 216.39 Total 1.960.11 1,946.83 1,908.04 1,946.83 4 Segment Liabilities : Financial a) b) Services 7.42 6.86 6.86 6.86 Unallocated c) 3.58 3.17 3.37 3.17 Total 11.00 10.03 10.23 10.03 Notes: The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on July 28,2023. The figures of the quarters ended March 31, 2023 are balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures up to the third quarter of the financial year. Financial Results is also available on the website www.bseindia.com and on the Company's website at www.westleisureresort.co.in Figures of the previous period have been regrouped/rearranged wherever necessary/practicable to conform to the current presentation.

By Order of the Board

Nitin Vasant Mhatre

Director



Mumbai July 28,2023