



**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**

**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 December 31, 2023 and year to date from April 1, 2023 to December 31, 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. The Statement 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 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, 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.





# BHARAT GUPTA & CO.

Chartered Accountants

5. The Statement includes comparative financial figures and other financial information of the Company as included in the Statement for the corresponding quarter and nine months period ended December 31, 2022, and for the year ended March 31, 2023, which were reviewed by the predecessor auditor who had expressed an unmodified conclusion. Our conclusion is not modified in respect of this matter.

UDIN: 24136055BKAILM3324  
Place: Mumbai  
Dated: 02nd February, 2024

For M/s. Bharat Gupta & Co.  
Chartered Accountants  
Firm Regd. No. 181019W

BHARAT GUPTA  
Proprietor  
Membership No. 136055





**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 I							Rs. In Lakhs
Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31-12-2023							
Particulars	3 months ended 31/12/2023	3 months ended 30/09/2023	Corresponding 3 months ended 31/12/2022	Year to date for period ended 31/12/2023	Year to date for period ended 31/12/2022	Previous year ended 31/03/2023	
	Unaudited	Unaudited	Unaudited	Unaudited	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	7.93	0.26	(2.29)	23.98	23.31	16.61	
(vii) Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-	
(viii) Sale of services	6.00	6.00	5.40	18.00	16.20	21.60	
(ix) Other Operating Income	-	-	-	-	-	-	
<b>I Total revenue from operations</b>	<b>13.93</b>	<b>6.26</b>	<b>3.11</b>	<b>41.98</b>	<b>39.51</b>	<b>38.21</b>	
II Other Income	0.09	-	0.07	0.09	0.07	0.07	
<b>III Total Income (I + II)</b>	<b>14.02</b>	<b>6.26</b>	<b>3.18</b>	<b>42.07</b>	<b>39.58</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	7.34	7.48	6.57	21.77	19.93	26.24	
(ix) Finance costs	-	-	-	-	-	-	
(x) Depreciation expenses	0.02	0.01	0.02	0.05	0.05	0.06	
(xi) Legal and Professional Fees	0.39	0.32	0.44	1.39	1.42	1.71	
(xii) Annual Listing Fees	0.81	0.82	0.75	2.44	2.25	3.00	
(xiii) Other expenses	0.66	0.58	0.44	1.79	1.71	2.19	
<b>IV Total expenses</b>	<b>9.22</b>	<b>9.21</b>	<b>8.22</b>	<b>27.44</b>	<b>25.36</b>	<b>33.20</b>	
<b>V Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>4.80</b>	<b>(2.95)</b>	<b>(5.04)</b>	<b>14.63</b>	<b>14.22</b>	<b>5.08</b>	
VI Exceptional items	-	-	-	-	-	-	
<b>VII Profit / (Loss) before tax (V-VI)</b>	<b>4.80</b>	<b>(2.95)</b>	<b>(5.04)</b>	<b>14.63</b>	<b>14.22</b>	<b>5.08</b>	
<b>VIII Tax expense:</b>							
(a) Current tax	-	-	-	-	-	-	
(b) Deferred tax	1.84	0.06	-	2.37	0.20	(2.41)	
(c) Earlier years adjustments	-	-	-	-	-	-	
<b>IX Profit / (Loss) for the period/year from continuing operations (VII-VIII)</b>	<b>2.96</b>	<b>(3.01)</b>	<b>(5.04)</b>	<b>12.26</b>	<b>14.02</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>-</b>	<b>-</b>	
<b>XIII Profit / (Loss) for the period/year (IX+XII)</b>	<b>2.96</b>	<b>(3.01)</b>	<b>(5.04)</b>	<b>12.26</b>	<b>14.02</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	
(b) Income tax on items that will not be reclassified to Profit or Loss	-	26.48	-	26.48	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>26.48</b>	<b>-</b>	<b>26.48</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>2.96</b>	<b>23.47</b>	<b>(5.04)</b>	<b>38.74</b>	<b>35.82</b>	<b>74.45</b>	
<b>XVI Earnings Per Share (for continuing operations)- (Face value of ₹ 10 each)</b>							
Basic (in ₹)	0.10	(0.10)	(0.17)	0.40	0.46	0.25	
Diluted (in ₹)	0.10	(0.10)	(0.17)	0.40	0.46	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 ₹)	0.10	(0.10)	(0.17)	0.40	0.46	0.25	
Diluted (in ₹)	0.10	(0.10)	(0.17)	0.40	0.46	0.25	

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

Rs. In Lakhs

**PART-II**

**Segment wise Revenue, Results, Assets & Liabilities**

Particulars	3 months ended 31/12/2023	3 months ended 30/09/2023	Corresponding 3 months ended 31/12/2022	Year to date for period ended 31/12/2023	Year to date for period ended 31/12/2022	Previous year ended 31/03/2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Segment Revenue:</b>						
a) Financial	7.93	0.26	(2.29)	23.98	23.31	16.61
b) Services	6.00	6.00	5.40	18.00	16.20	21.60
c) Unallocated	-	-	-	-	-	-
<b>Net sales / income from operations</b>	<b>13.93</b>	<b>6.26</b>	<b>3.11</b>	<b>41.98</b>	<b>39.51</b>	<b>38.21</b>
<b>2 Segment Results:</b>						
a) Financial	7.93	0.26	(2.29)	23.98	23.30	16.60
b) Services	0.13	0.02	(1.55)	0.58	0.25	0.61
c) Unallocated	(3.26)	(3.23)	(1.20)	(9.93)	(9.33)	(12.13)
	<b>4.80</b>	<b>(2.95)</b>	<b>(5.04)</b>	<b>14.63</b>	<b>14.22</b>	<b>5.08</b>
Less: Finance Costs	-	-	-	-	-	-
<b>Profit / (Loss) before exceptional items and tax</b>	<b>4.80</b>	<b>(2.95)</b>	<b>(5.04)</b>	<b>14.63</b>	<b>14.22</b>	<b>5.08</b>
Less: Exceptional items	-	-	-	-	-	-
<b>Profit / (Loss) before tax</b>	<b>4.80</b>	<b>(2.95)</b>	<b>(5.04)</b>	<b>14.63</b>	<b>14.22</b>	<b>5.08</b>
<b>3 Segment Assets :</b>						
a) Financial	1,738.88	1,736.94	1,681.67	1,738.88	1,681.67	1,730.44
b) Services	-	2.36	-	-	-	-
c) Unallocated	243.87	244.64	226.26	243.87	226.26	216.39
<b>Total</b>	<b>1,982.75</b>	<b>1,983.94</b>	<b>1,907.93</b>	<b>1,982.75</b>	<b>1,907.93</b>	<b>1,946.83</b>
<b>4 Segment Liabilities :</b>						
a) Financial	-	-	-	-	-	-
b) Services	6.57	6.02	6.67	6.57	6.67	6.86
c) Unallocated	3.69	5.34	3.08	3.69	3.08	3.17
<b>Total</b>	<b>10.26</b>	<b>11.36</b>	<b>9.75</b>	<b>10.26</b>	<b>9.75</b>	<b>10.03</b>

**Notes:**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on February 02, 2024.
- 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.

Mumbai  
February 02, 2024



By Order of the Board

*Nitin Vasant Mhatre*  
Director