



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, 2024 ("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.





BHARAT GUPTA & CO.

Chartered Accountants

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.

UDIN: 24136055BKAIQY3931

Place: Mumbai

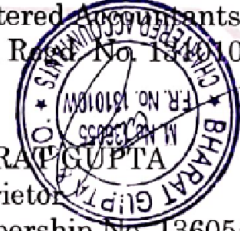
Dated: 09th August, 2024

For M/s. Bharat Gupta & Co.

Chartered Accountants

Firm Reg. No. 136055W

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 ended 30-06-2024					
Particulars	3 months ended 30/06/2024	3 months ended 31/03/2024 (Refer note no. 2)	Corresponding 3 months ended 30/06/2023	Previous year ended 31/03/2024	
	Unaudited	Audited	Unaudited	Audited	
Income					
Revenue from operations					
(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	44.73	-	15.79	-	
(vii) Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	
(viii) Sale of services	6.90	6.00	6.00	24.00	
(ix) Other Operating Income	-	-	-	-	
I Total revenue from operations	51.63	6.00	21.79	24.00	
II Other Income	-	-	-	0.09	
III Total Income (I + II)	51.63	6.00	21.79	24.09	
Expenses					
(i) Fees and commission expenses	-	-	-	-	
(ii) Net loss on fair value changes	-	44.05	-	20.07	
(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	15.53	8.11	6.95	29.88	
(ix) Finance costs	-	-	-	-	
(x) Depreciation expenses	0.02	0.02	0.02	0.07	
(xi) Legal and Professional Fees	0.64	0.41	0.68	1.80	
(xii) Annual Listing Fees	0.81	0.81	0.81	3.25	
(xiii) Other expenses	0.57	0.44	0.55	2.23	
IV Total expenses	17.57	53.84	9.01	57.30	
V Profit/(Loss) before exceptional items and tax (III-IV)	34.06	(47.84)	12.78	(33.21)	
VI Exceptional Items	-	-	-	-	
VII Profit / (Loss) before tax (V-VI)	34.06	(47.84)	12.78	(33.21)	
VIII Tax expense:					
(a) Current tax	-	-	-	-	
(b) Deferred tax	7.67	(10.37)	0.47	(8.00)	
(c) Earlier years adjustments	-	-	-	-	
IX Profit / (Loss) for the period/year from continuing operations (VII-VIII)	26.39	(37.47)	12.31	(25.21)	
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)	26.39	(37.47)	12.31	(25.21)	
XIV Other Comprehensive Income					
(A) (a) Items that will not be reclassified to Profit or Loss	-	67.53	-	67.53	
(b) Income tax on items that will not be reclassified to Profit or Loss	23.36	(14.06)	-	12.42	
(B) (a) Items that will be reclassified to Profit or Loss	-	-	-	-	
(b) Income tax on items that will be reclassified to Profit or Loss	-	-	-	-	
Other Comprehensive Income (A+B)	23.36	53.47	-	79.95	
XV Total Comprehensive income/(Loss) for the period/year (XIII +XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period/year)	49.75	16.00	12.31	54.74	
XVI Earnings Per Share (for continuing operations)- (Face value of ₹ 10 each)					
Basic (in ₹)	0.86	(1.23)	0.40	(0.83)	
Diluted (in ₹)	0.86	(1.23)	0.40	(0.83)	
XVII Earnings Per Share (for discontinued operations)- (Face value of ₹ 10 each)					
Basic (in ₹)	-	-	-	-	
Diluted (in ₹)	-	-	-	-	
XVIII Earnings Per Share (for continuing and discontinued operations)- (Face value of ₹ 10 each)					
Basic (in ₹)	0.86	(1.23)	0.40	(0.83)	
Diluted (in ₹)	0.86	(1.23)	0.40	(0.83)	

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			Rs. In Lakhs
			3 months ended 30/06/2024	3 months ended 31/03/2024 (Refer note no. 2)	Corresponding 3 months ended 30/06/2023
Particulars		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue:				
	a) Financial	44.73	-	15.79	-
	b) Services	6.90	6.00	6.00	24.00
	c) Unallocated	-	-	-	-
	Net sales / income from operations	51.63	6.00	21.79	24.00
2	Segment Results:				
	a) Financial	44.73	(44.05)	15.79	(20.07)
	b) Services	(5.52)	(0.49)	0.44	0.10
	c) Unallocated	(5.15)	(3.30)	(3.45)	(13.24)
		34.06	(47.84)	12.78	(33.21)
	Less: Finance Costs	-	-	-	-
	Profit / (Loss) before exceptional items and tax	34.06	(47.84)	12.78	(33.21)
	Less: Exceptional items	-	-	-	-
	Profit / (Loss) before tax	34.06	(47.84)	12.78	(33.21)
3	Segment Assets :				
	a) Financial	1,800.86	1,762.13	1,736.68	1,762.13
	b) Services	-	-	2.36	-
	c) Unallocated	257.96	238.15	221.07	238.15
	Total	2,058.82	2,000.28	1,960.11	2,000.28
4	Segment Liabilities :				
	a) Financial	-	-	-	-
	b) Services	14.66	7.88	7.42	7.88
	c) Unallocated	5.92	3.91	3.58	3.91
	Total	20.58	11.79	11.00	11.79

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on August 09, 2024.
- The figures of the quarters ended March 31, 2024 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.

Mumbai
August 09, 2024



By Order of the Board

Nitin Vasant Mhatre

Nitin Vasant Mhatre
Director
DIN: 08294405