

West Leisure Resorts Ltd

Regd. Off.: 10, Kitab Mahal, 2nd Floor • 192 Dr. D.N. Road • Fort • Mumbai – 400 001

Tel. No.: 022- 23686617

Fax No.: 022- 23684644

CIN No.: L55101MH2008PLC177941

E-mail Id: ho@hawcoindia.com

Website: www.westleisureresort.co.in

30th May, 2017

The Secretary
Bombay Stock Exchange Ltd.
Phiroz Jeejeebhoy Towers
Dalal Street
Mumbai 400 001

Dear Sir,

Re : Submission of audited Financial Results for the year ended 31st March, 2017 pursuant to Regulations 30 & 33 of SEBI (LOADR) Regulations, 2015.

Please refer to our letter dated 26.5.2017 on the captioned subject.

We had vide our aforesaid letter submitted the said financial results as per the format prescribed vide SEBI Circular dated 30th November, 2015.

We hereby submit the financial results in the revised format as prescribed vide SEBI's Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016.

Kindly note that the figures as reported earlier remain unchanged.

Kindly take the revised results on record.

Thanking you,

Yours faithfully,
For **West Leisure Resorts Ltd.**



O P Adukia
Director
(DIN: 00017001)

Encl : a/a

WEST LEISURE RESORTS LIMITED

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

Regd. Office : 10, Kitab Mahal, 2nd Floor, 192, Dr. D.N. Road, Fort, Mumbai - 400 001

Tel. No.: 022 - 23686617; Fax: 022 - 23684644; E-mail ID: ho@hawcoindia.com

PART I Statement of Audited Results for the Quarter and Year ended 31-03-2017


(₹ in Lacs)

Particulars	3 months ended 31/03/2017	Preceding 3 months ended 31/12/2016	Corresponding 3 months ended 31/03/2016	Current Year ended 31/03/2017	Previous year ended 31/03/2016
	(Refer Note 2)		(Refer Note 2)		
	Audited	Unaudited	Audited	Audited	Audited
I. Revenue from Operations	3.55	3.49	4.15	24.15	35.93
II. Other Income	0.04	0.05	-	0.16	-
III. Total Revenue (I + II)	3.59	3.54	4.15	24.31	35.93
IV. Expenses					
Purchase of stock-in-trade	-	-	3.54	5.94	17.17
Employees Benefit Expense	3.32	2.76	3.07	12.70	12.03
Finance costs	-	-	-	-	-
Other expenses	0.26	0.44	0.05	4.21	4.48
Total expenses	3.58	3.20	6.66	22.85	33.68
V. Profit before exceptional and extraordinary Items and tax (III-IV)	0.01	0.34	(2.51)	1.46	2.25
VI. Exceptional Items	-	-	-	-	-
VII. Profit before extraordinary Items and tax (V-VI)	0.01	0.34	(2.51)	1.46	2.25
VIII. Extraordinary Items					
IX. Profit before tax (VII-VIII)	0.01	0.34	(2.51)	1.46	2.25
X. Tax expense :					
(1) Current Tax	(1.32)	(0.03)	(0.91)	(1.30)	1.38
(2) Deferred tax	0.07	0.14	0.14	0.52	0.65
XI. Profit / (Loss) for the period from continuing operations (IX-X)	1.26	0.23	(1.74)	2.24	0.22
XII. Profit / (Loss) form discontinuing operations	-	-	-	-	-
XIII. Tax expenses of discontinuing operations	-	-	-	-	-
XIV. Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
XV. Net Profit / (Loss) for the period (XI +XIV)	1.26	0.23	(1.74)	2.24	0.22
XVI. Earnings Per equity Share :					
Basic	0.04	0.01	(0.06)	0.07	0.01
Diluted	0.04	0.01	(0.06)	0.07	0.01

PART-II Segment wise Revenue, Results, Assets & Liabilities						(₹ in Lacs)
Particulars	3 months ended 31/03/2017	Preceding 3 months ended 31/12/2016	Corresponding 3 months ended 31/03/2016	Current Year ended 31/03/2017	Previous year ended 31/03/2016	
	(Refer Note 2)		(Refer Note 2)			
	Audited	Unaudited	Audited	Audited	Audited	
1 Segment Revenue						
Financial	0.55	0.49	0.58	6.18	6.68	
Trading	-	-	3.57	5.97	17.25	
Services	3.00	3.00	-	12.00	12.00	
Unallocated	0.04	0.05	-	0.16	-	
Net Sales / Income From Operations	3.59	3.54	4.15	24.31	35.93	
2 Segment Results						
Financial	0.55	0.49	0.58	6.18	6.68	
Trading	-	-	0.02	0.03	0.08	
Services	0.01	0.52	(2.77)	0.57	1.17	
Total	0.56	1.01	(2.17)	6.78	7.93	
Other Un-allocable Expenditure Net of Unallocated	(0.55)	(0.67)	(0.34)	(5.32)	(5.68)	
Profit before Tax	0.01	0.34	(2.51)	1.46	2.25	
3 Segment Assets :						
Financial	2,115.16	2,137.63	2,033.96	2,115.16	2,033.96	
Trading	-	-	-	-	-	
Services	-	2.70	-	-	-	
Unallocated Corporate Assets	35.03	8.42	117.09	35.03	117.09	
Total	2,150.19	2,148.75	2,151.05	2,150.19	2,151.05	
4 Segment Liabilities :						
Financial	-	-	-	-	-	
Trading	-	-	-	-	-	
Services	6.10	4.25	3.04	6.10	3.04	
Unallocated Corporate Assets	4.63	2.62	7.11	4.63	7.11	
Total	10.73	6.87	10.15	10.73	10.15	

41

Balance sheet

Particulars	As at		(₹ in Lacs)	
	31-03-2017	31-03-2016	As at	As at
	Audited		Audited	
A. EQUITY And LIABILITIES				
1 Shareholders' Funds:				
(a) Share Capital	305.33	305.33		
(b) Reserves and Surplus	1,834.13	1,835.57		
Sub-total -Shareholders' Funds	2,139.46	2,140.90		
2 Non-current Liabilities				
(a) Other Long-term Liabilities	3.97	3.38		
Sub-total - Non-Current Liabilities	3.97	3.38		
3 Current Liabilities				
(a) Other Current Liabilities	1.54	1.51		
(b) Short-term Provisions	5.22	5.26		
Sub-total - Current Liabilities	6.76	6.77		
TOTAL - EQUITY AND LIABILITIES	2,150.19	2,151.05		
B. ASSETS				
1 Non-current Assets				
(a) Non-current Investments	2,115.16	2,033.96		
(b) Deferred Tax Assets (net)	1.92	2.44		
(c) Long-term Loans and Advances	5.80	4.05		
Sub-total - Non - Current Assets	2,122.88	2,040.45		
2 Current assets				
(a) Cash and Cash Equivalents	27.29	110.25		
(b) Other Current Assets	0.02	0.35		
Sub-total - Current Assets	27.31	110.60		
TOTAL - ASSETS	2,150.19	2,151.05		
NOTES :				
1) The financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 26th May, 2017.				
2) The figures of the quarter ended March 31, 2017 and March 31, 2016 are the balancing figures between audited figures in respect of the respective full financial year and the unaudited published year-to-date figures up to the third quarter of the respective financial year.				
3) Figures of the previous periods have been regrouped/rearranged wherever necessary/practicable to conform to the current presentation.				
4) Investors can visit the Company's website at www.westleisureresort.co.in				
5) The Board of Directors have recommended for approval of members a final dividend of ₹ 0.10 (1%) per equity share of ₹ 10 each for the financial year 2016-17.				
Mumbai 26th May, 2017			 O. P. Adukia Director	

Rajendra K. Gupta & Associates

Chartered Accountants

CA Rajendra Kumar Gupta

CA Sunita Sandeep Gupta

CA Rajesh Parasnath Tiwari

Room No.3, Kshipra Society,

Akurli Cross Road No.1

Kandivali (East)

Mumbai : 400101

Tele : (022) 28874879

Email: rkgassociates2009@gmail.com

Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors of
West Leisure Resorts Ltd.,

1. We have audited the quarterly financial results of West Leisure Resorts Ltd., 10, Kitab Mahal, 2nd Floor, 192 Dr. D.N. Road, Fort, Mumbai for the quarter and year ended on 31st March, 2017, attached herewith, being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the financial statements,

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the said financial statements based on our audit, which were prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25 "Interim Financial Reporting", prescribed, under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

3. In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and
- ii. give a true and fair view of the net profit and other financial information for the quarter ended 31 March 2017 and the year ended 31 March 2017.




4. Further, read with paragraph 1 above, we report that the figures for the quarter ended 31 March 2017 represent the derived figures between the audited figures in respect of the financial year ended 31 March 2017 and the published year-to-date figures up to 31 December 2016, being the date of the third quarter of the current financial year, which were subjected to limited review, as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.



Mumbai
Dated : 26th May, 2017

For **Rajendra K Gupta & Associates**
Chartered Accountants
Firm Regd. No. 108373W


RAJENDRA KUMAR GUPTA
Partner
Membership No. 009939