

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



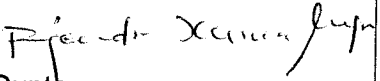

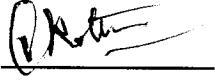
CIN No.: L55101MH2008PLC177941

E-mail Id: ho@hawcoindia.com

Website: www.westleisureresort.co.in

FORM A

(For audit report with unmodified opinion)

1	Name of the Company	West Leisure Resorts Limited
2	Annual financial statements for the year ended	31 st March, 2016
3	Type of Audit observation	Un-qualified
4	Frequency of observation	Question does not arise
5	To be signed by – <ul style="list-style-type: none">• CEO/ Managing Director• CFO• Auditor of the Company• Audit Committee Chairman	<p>Mr. O P Adukia (Director) </p> <p>Mr. C K Khaitan </p> <p>M/s Rajendra K Gupta & Associates </p> <p>Mr. Rajendra Kumar Gupta (Partner) </p> <p>Mr. V C Kothari </p>



Rajendra K. Gupta & Associates
Chartered Accountants

CA Rajendra Kumar Gupta
B.Com, F.C.A.

CA Sunita Sandeep Gupta
B.Com, F.C.A.

CA Rajesh Parasnath Tiwari
B.Com, A.C.A.

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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, 2016, 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 review, 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/ loss and other financial information for the quarter ended 31March 2016 and the year ended 31 March 2016.



Mumbai
Dated : 26th May, 2016

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

Rajendra Kumar Gupta
RAJENDRA KUMAR GUPTA
Partner
Membership No. 009939

WEST LEISURE RESORTS LIMITED

CIN: L55101MH2008PLC177941; Website: www.westleisureresort.co.in
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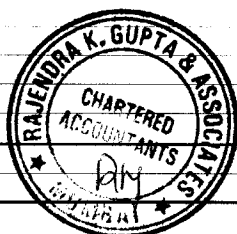
PART I (₹ in Lacs)

Statement of Audited Results for the Quarter / Year ended 31-03-2016

Particulars	3 months ended 31/03/2016	Preceding 3 months ended 31/12/2015	Corresponding 3 months ended 31/03/2015	Current Year ended 31/03/2016	Previous year ended 31/03/2015
	(Refer Note 2)		(Refer Note 2)		
	Audited	Unaudited	Audited	Audited	Audited
1 Income from operations					
Net Sales / Income from Operations	3.57	15.09	38.95	29.25	101.16
Other Operating Income	0.58	0.46	8.71	6.68	98.14
Total Income from operations (net)	4.15	15.55	47.66	35.93	199.30
2 Expenses					
Purchase of stock-in-trade	3.54	3.08	37.03	17.17	93.64
Employees Benefit Expense	3.07	2.92	4.51	12.03	17.37
Other expenses	0.05	0.53	0.91	4.48	4.73
Total expenses	6.66	6.53	42.45	33.68	115.74
3 Profit / (Loss) from operations before other Income, finance costs and exceptional Items (1-2)	(2.51)	9.02	5.21	2.25	83.56
4 Other Income	-	-	-	-	-
5 Profit from ordinary activities before finance costs and exceptional Items (3+4)	(2.51)	9.02	5.21	2.25	83.56
6 Finance costs	-	-	-	-	-
7 Profit / (Loss) from ordinary activities before tax (5-6)	(2.51)	9.02	5.21	2.25	83.56
8 Tax Expense	(0.77)	2.79	0.69	2.03	22.96
9 Net Profit / (Loss) for the period (7-8)	(1.74)	6.23	4.52	0.22	60.60
10 Paid-up equity share capital (Face Value of ₹ 10 each)	305.33	305.33	305.33	305.33	305.33
11 Reserves excluding Revaluation Reserve as per balance sheet of previous accounting year					1,839.02
12 Earnings Per Share (not annulised):					
Basic	(0.06)	0.20	0.15	0.01	1.98
Diluted	(0.06)	0.20	0.15	0.01	1.98

PART-II Segment wise Revenue, Results and Capital Employed

1 Segment Revenue					
Financial	0.58	0.46	8.70	6.68	98.13
Trading	3.57	3.09	37.17	17.25	93.99
Services	-	12.00	1.79	12.00	7.18
Net Sales / Income From Operations	4.15	15.55	47.66	35.93	199.30
2 Segment Results					
Financial	0.58	0.46	8.42	6.68	97.84
Trading	0.02	0.01	0.13	0.08	0.34
Services	(2.77)	3.94	-	1.17	0.20
Total	(2.17)	4.41	8.55	7.93	98.38
Other Un-allocable Expenditure Net of Unallocated Income	(0.34)	4.61	(3.34)	(5.68)	(14.82)
Profit before Tax	(2.51)	9.02	5.21	2.25	83.56
3 Capital Employed (Assets - Liabilities)					
Financial	2,033.95	2,147.01	2,011.71	2,033.95	2,011.71
Trading	-	-	0.05	-	0.05
Services	(3.04)	-	-	(3.04)	-
Unallocated Corporate Assets	109.99	(0.70)	132.59	109.99	132.59
Total	2,140.90	2,146.32	2,144.35	2,140.90	2,144.35



Statement of Assets & Liabilities

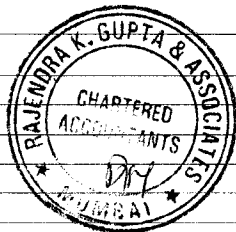
(₹ in Lacs)

Particulars	As at	As at
	31-03-2016	31-03-2015
	Audited	Audited
A. EQUITY And LIABILITIES		
1 Shareholders' Funds:		
(a) Share Capital	305.33	305.33
(b) Reserves and Surplus	1,835.57	1,839.02
Sub-total -Shareholders' Funds	2,140.90	2,144.35
2 Non-current Liabilities		
(a) Other Long-term Liabilities	3.38	2.70
Sub-total - Non-Current Liabilities	3.38	2.70
3 Current Liabilities		
(a) Trade Payables	-	17.73
(b) Other Current Liabilities	1.51	1.47
(c) Short-term Provisions	5.26	1.30
Sub-total - Current Liabilities	6.77	20.50
TOTAL - EQUITY AND LIABILITIES	2,151.05	2,167.55
B. ASSETS		
1 Non- current Assets		
(a) Non-current Investments	2,033.96	2,011.71
(b) Deferred Tax Assets (net)	2.44	3.09
(c) Long-term Loans and Advances	4.05	2.76
Sub-total - Non - Current Assets	2,040.45	2,017.56
2 Current assets		
(a) Trade Receivables	-	17.79
(b) Cash and Cash Equivalents	110.25	132.19
(c) Other Current Assets	0.35	0.01
Sub-total - Current Assets	110.60	149.99
TOTAL - ASSETS	2,151.05	2,167.55

NOTES :

- The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 26th May, 2016.
- The figures of the quarter ended March 31, 2016 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2016 and the unaudited published year-to-date figures up to the third quarter of the financial year.
- Figures of the previous periods have been regrouped/rearranged wherever necessary/practicable to conform to the current presentation.
- Investors can visit the company's website at www.westleisureresort.co.in
- 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 2015-16.

Mumbai
26th May, 2016



By Order of the Board

[Signature]
O. P. Adukia, Director