

WEST LEISURE RESORTS LIMITED

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

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(Rs. in Lacs)

PART I

Statement of Unaudited Financial Results for the Quarter ended 30-06-2017

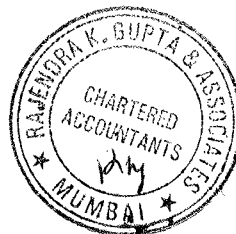
	3 months ended 30/06/2017 Unaudited	3 months ended 30/06/2016 Unaudited
(I) Revenue from Operations	85.91	255.76
(II) Other Income	-	0.05
(III) Total Income	85.91	255.81
(IV) EXPENSES		
Purchase of stock in trade	3.70	3.45
Employee Benefits Expenses	1.26	0.50
Legal and Professional Fees	2.53	2.01
Annual Listing Fees	0.39	0.44
Other expenses	7.88	12.34
Total Expenses (IV)	78.03	243.47
(V) Profit/(Loss) before exceptional items and tax (III-IV)	78.03	243.47
(VI) Exceptional items	-	-
(VII) Profit/(Loss) before tax (V-VI)	78.03	243.47
(VIII) Tax expense		
(1) Current Tax	15.97	-
(2) Deferred Tax	(13.25)	95.29
(IX) Profit / (Loss) for the period from continuing operations (VII-VIII)	75.31	148.18
(X) Other Comprehensive Income		
A (i) items that will not be reclassified to Profit or Loss	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-
B (i) items that will be reclassified to Profit or Loss	0.07	0.08
(ii) Income tax relating to items that will be reclassified to profit or loss	0.07	0.08
Total of Other Comprehensive Income for the period, net of tax		
(XI) Total Comprehensive Income for the period (IX+X) (Comprising Profit (Loss) and other Comprehensive Income for the period)	75.38	148.26
(XII) Earnings Per equity Share :		
(1) Basic	2.47	4.86
(2) Diluted	2.47	4.86

PART-II

Segment wise Revenue, Results, Assets & Liabilities

(Rs. in Lacs)

Particulars	3 months ended 30/06/2017	3 months ended 30/06/2016
	Unaudited	Unaudited
1 Segment Revenue:	82.91	246.79
a) Financial	-	5.97
b) Trading	3.00	3.00
c) Services	-	0.05
d) Unallocated income	85.91	255.81
Total	85.91	255.81
Less: Inter segment revenue	-	-
Net sales / income from operations	85.91	255.81
2 Segment Results:	82.91	246.79
a) Financial	-	0.03
b) Trading	(0.33)	(0.10)
c) Services	(4.55)	(3.25)
d) Unallocated income	78.03	243.47
Less: Finance Costs	-	-
Profit / (Loss) before exceptional items and tax	78.03	243.47
Less: Exceptional items	-	-
Profit / (Loss) before tax	78.03	243.47
3 Segment Assets :	2,335.75	1,942.10
a) Financial	-	-
b) Trading	-	-
c) Services	51.79	84.75
d) Unallocated	2,387.54	2,026.85
Total		
4 Segment Liabilities :	-	-
a) Financial	-	-
b) Trading	6.82	6.21
c) Services	15.16	1.57
d) Unallocated	21.98	7.78
Total		



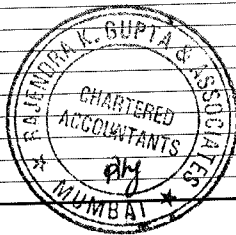
Notes:

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on September 5, 2017.
- 2 Previous period figures have been regrouped and rearranged, wherever considered necessary.
- 3 The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. With effect from April 1, 2017, the company has first time adopted Ind AS with transition date of April 1, 2016.
- 4 The statutory Auditors of the company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The IND AS compliant corresponding figures of the previous year have not been subjected to review. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view.
- 5 Reconciliation of net profit reported in accordance with India GAAP to Total Comprehensive Income in accordance with Ind AS is given below.

Sr. No.	Particular	(Rs. in Lacs)
		3 months ended 30/06/2016
A)	Net Profit as per Indian GAAP	(0.28)
B)	Ind AS Adjustment:	
1	Net gain /(loss) of fair valuation of investments	243.87
2	Adjustments in Deferred Taxes	(95.41)
C)	Net Profit before Other Comprehensive Income as per Ind AS	148.18
	Other Comprehensive Income (Net of Taxes)	0.08
D)	Total Comprehensive Income for the period	148.26

Mumbai

September 05, 2017



By Order of the Board

[Signature]
O. P. Adukia
Director

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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Limited Review Report to:
The Board of Directors
West Leisure Resorts Ltd.,
Mumbai

We have reviewed the accompanying statement of unaudited West Leisure Resorts Ltd ("the Company") for the quarter ended on 30th June, 2017. This statement has been prepared by the Company pursuant to the requirements of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to the fact that the figures for the corresponding quarter ended June 30, 2016 including the reconciliation of profit under Ind AS of the corresponding quarter with profit reported under previous GAAP, as reported in this financial statements have been approved by Company's Board Directors but have not been subjected to review. 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 these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 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.

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 (Ind AS) as per Section 133 of the Companies Act, 2013 read with relevant rules framed 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai

Dated: 5th September, 2017



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

Rajendra Kumar Gupta
RAJENDRA KUMAR GUPTA

Partner

Membership No. 009939