WEST LEISURE RESORTS LTD

Regd. Off.: Office No. 802, Floor-8, Plot-213, Raheja Chambers, Free Press Journal Marg, Nariman Point, Mumbai-400021 Tel. No.: 022-22837614 CIN No.: L55101MH2008PLC177941 E-mail Id: ho@hawcoindia.com Website: www.westleisureresort.co.in

2nd August, 2019

The BSE Ltd Phiroz Jeejeebhoy Towers Dalal Street Mumbai 400 001

Dear Sirs,

Sub: Submission of unaudited Financial Results for the quarter ended 30th June, 2019.

Enclosed is a copy of unaudited financial results of the Company for the quarter ended 30th June, 2019 together with a copy of the Limited Review Report by M/s Bhatter & Co., auditors of the Company as approved by the Board of Directors of the Company.

Thanking you,

Yours faithfully, For West Leisure Resorts Ltd

Nod

Vaibhav Dodia Company Secretary & Compliance Officer

Encl : a/a



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

We have reviewed the accompanying statement of Unaudited Financial Results of West Leisure Resorts Ltd ("the Company") for the quarter ended on 30th June, 2019. 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) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" 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 provides 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 of unaudited financial results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Alteration is invited to the fact that the figures for the corresponding quarter ended 30 June 2018 including the reconciliation of Profit under Ind As of the corresponding quarter with loss reported under previous GAAP, as reported in these financial results have been approved by the Company's Board of Directors but have not been subject to review.

For Bhatter & Company Chartered Accountants Firm Regd. No. 131092W

D.H. Bhatter Proprietor Membership No. 016937

Place: Mumbai Dated: 2th August, 2019

> 307, Tulsiani Chambers, Nariman Point, Mumbai - 400 021 Tel.: 2285 3039 / 3020 8868 • E-mail : dhbhatter@gmail.com

	WEST LEISURE RESORTS LIMITED CIN: L55101MH2008PLC177941; Website: www.westleisure		
	Regd. Office : Office No. 802, Floor-8, Plot -213, Raheja Chambers, Fre	e Press Journal	Marg
	Nariman Point, Mumbai -400 021		haly,
_	Tel. No.: 022-22837614 ; E-mail ID: ho@hawcoindia.	com	
ARTI			(De in Lable
	Statement of Unaudited Financial Results for the Quarter ende	d 30-06-2019	(Rs. in Lakh
		3 months ended 30/06/2019	3 months ended 30/06/201
		Unaudited	Unaudited
(I) Re	venue from Operations	11.05	
	ther Income	11.05	11.6
	Total Income	-	
(<i>)</i>		11.05	11.6
(IV) E	XPENSES		
	Employee Benefits Expenses	3.72	
	Depreciation and Amortization Expenses	0.04	0.1
	Legal and Professional Fees	0.56	0.0
	Annual Listing Fees	3.00	0.1
	Other expenses	0.41	2.5
Total	Expenses (IV)		0.4
		7.73	4.2
(V) Pr	ofit/(Loss) before exceptional items and tax (III-IV)	2.22	
	cceptional items	3.32	7.3
	Profit/(Loss) before tax (V-VI)	3.32	
a de la companya de la	Tax expense	3.32	7.3
(1) Cur	rent Tax	0.56	
(2) Def	Ferred Tax	(0.05)	-
(IX) P	rofit / (Loss) for the period from continuing operations (VII-VIII)	2.81	3.0
	her Comprehensive Income	2.01	4.3
A (i) ite	ems that will not be reclassified to Profit or Loss	-	
(ii)In	come tax relating to items that will not be reclassified to profit or loss		0.0
	ems that will be reclassified to Profit or Loss	-	0.0
(ii)In	ncome tax relating to items that will be reclassified to profit or loss		-
	f Other Comprehensive Income for the period, net of tax		
(XI) To	otal Comprehensive Income for the period (IX+X) (Comprising Profit and other Comprehensive Income for the period)	2.81	4.37
(XII) E	arnings Per equity Share :		
(1) Basi	ic	0.09	0.14
(2) Dilu	ted	0.09	0.14

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				(Rs. in Lakhs
	Partic	culars	3 months ended 30/06/2019	3 months ended 30/06/2018
			Unaudited	Unaudited
1		ent Revenue:		
	a)	Financial	7.81	10.7
	b)	Services	3.24	0.9
	C)	Unallocated income		
		Inter segment revenue	11.05	11.6
2 W -	Net sa	ales / income from operations		-
_			11.05	11.6
2	20152	ent Results:		
	a)	Financial Services	7.81	10.7
	b) c)	Unallocated income	0.26	0.0
			(4.75)	(3.4
	Less:	Finance Costs	3.32	7.3
			-	
	Profit	/ (Loss) before exceptional items and tax Exceptional items	3.32	7.3
		/ (Loss) before tax	-	
			3.32	7.3
3		ent Assets :		
	a)	Financial	2,272.45	2,276.5
	b)	Services		0.8
	C)	Unallocated	70.20	67.7
	Total		2,342.65	2,345.1
4	Segme	ent Liabilities :		
	a)	Financial	-	
	b)	Services	2.68	0.0
	c)	Unallocated		
		ondhoedeed	0.93	and the second se
	Total		0.93 3.61	0.2
1	Total <u>s:</u> The abo respect The abo	ove results have been reviewed by the Audit Committee and approved b ive meetings held on August 2,2019. ove results have been prepared in accordance with the Companies (India	3.61 by the Board of Directors a	0.20 0.28 at their Rules 2015
2 3 4	Total S: The aborespect The aborespect (Ind AS policies transition The sta the SEE figures necessa Reconci	ove results have been reviewed by the Audit Committee and approved b ive meetings held on August 2,2019.	3.61 by the Board of Directors a an Accounting Standards) recognised accounting pra as first time adopted Ind the above results as per R fhe IND AS compliant corr Company's management h I fair view.	0.20 0.23 at their Rules, 2015 actices and AS with egulation 33 of responding has exercised
1 2 3 4	Total S: The aborespect The aborespect (Ind AS policies transition The sta the SEE figures necessa Reconci	ove results have been reviewed by the Audit Committee and approved b ive meetings held on August 2,2019. ove results have been prepared in accordance with the Companies (India), prescribed under Section 133 of the Companies Act, 2013 and other is to the extent applicable. With effect from April 1, 2019, the company h on date of April 1, 2018. tutory Auditors of the company have carried out a "Limited Review" of t BI (Listing Obligation and Disclosure Requirements) Regulations, 2015. T of the previous year have not been subjected to review. However, the C arry due diligence to ensure that such financial results provide a true and liation of net profit reported in accordance with India GAAP to Total Com-	3.61 by the Board of Directors a an Accounting Standards) recognised accounting pra as first time adopted Ind the above results as per R fhe IND AS compliant corr Company's management h I fair view. nprehensive Income in account (Rs. in Lakhs)	0.20 0.23 at their Rules, 2015 actices and AS with egulation 33 of responding has exercised
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1 2 3 4	Total S: The aborespect The aborespect (Ind AS policies transition The sta the SEE figures necessa Reconci	ove results have been reviewed by the Audit Committee and approved b ive meetings held on August 2,2019. ove results have been prepared in accordance with the Companies (India), prescribed under Section 133 of the Companies Act, 2013 and other in to the extent applicable. With effect from April 1, 2019, the company h on date of April 1, 2018. tutory Auditors of the company have carried out a "Limited Review" of t I (Listing Obligation and Disclosure Requirements) Regulations, 2015. T of the previous year have not been subjected to review. However, the C arry due diligence to ensure that such financial results provide a true and liation of net profit reported in accordance with India GAAP to Total Com is given below.	3.61 an Accounting Standards) recognised accounting pra as first time adopted Ind the above results as per R The IND AS compliant corr Company's management h I fair view. nprehensive Income in account (Rs. in Lakhs) 3 months ended	0.2 0.2 0.2 0.2 0.2 0 0 0 0 0 0 0 0 0 0
1 2 3 4 r. o.	Total S: The aborner respect The aborner (Ind AS policies transition The stathe SEE figures necessa Reconci Ind AS i Particu	ove results have been reviewed by the Audit Committee and approved b ive meetings held on August 2,2019. ove results have been prepared in accordance with the Companies (India), prescribed under Section 133 of the Companies Act, 2013 and other in to the extent applicable. With effect from April 1, 2019, the company h on date of April 1, 2018. tutory Auditors of the company have carried out a "Limited Review" of t El (Listing Obligation and Disclosure Requirements) Regulations, 2015. T of the previous year have not been subjected to review. However, the C arry due diligence to ensure that such financial results provide a true and liation of net profit reported in accordance with India GAAP to Total Com is given below.	3.61 an Accounting Standards) recognised accounting pra- as first time adopted Ind the above results as per R The IND AS compliant corr Company's management h I fair view. nprehensive Income in accounting (Rs. in Lakhs) 3 months ended 30/06/2018	0.2 0.2 0.2 0.2 0 0 0 0 0 0 0 0 0 0 0 0
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