



Bhatler & Company

CHARTERED ACCOUNTANTS

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, 2022 (“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.



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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.

For Bhatler & Company
Chartered Accountants
Firm Regn. No. 131092W

D.H. Bhatler



Place: Mumbai
Dated: 28th July, 2022

D.H. Bhatler
Proprietor
Membership No. 016937
UDIN: 22016937ANTLTM8194

WEST LEISURE RESORTS LIMITED

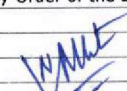
CIN: L55101MH2008PLC177941; Website: www.westleisureresort.co.in

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					₹ in Hundreds
Statement of Unaudited Financial Results for the Quarter ended 30-06-2022					
	Particulars	3 months ended	3 months ended	Corresponding 3	Previous year
		30/06/2022	31/03/2022	months ended	ended
		Unaudited	Audited	30/06/2021	31/03/2022
				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	17,226.29	-	3,652.17	-
(vii)	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-
(viii)	Sale of services	5,400.00	4,500.00	4,500.00	18,000.00
(ix)	Other Operating Income	-	-	-	-
I	Total revenue from operations	22,626.29	4,500.00	8,152.17	18,000.00
II	Other Income	-	64.80	-	64.80
III	Total Income (I + II)	22,626.29	4,564.80	8,152.17	18,064.80
	Expenses				
(i)	Fees and commission expenses	-	-	-	-
(ii)	Net loss on fair value changes	-	22,724.98	-	20,713.38
(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	6,986.40	5,469.48	5,270.71	21,347.62
(ix)	Finance costs	-	-	-	-
(x)	Depreciation expenses	8.55	8.55	8.55	34.20
(xi)	Legal and Professional Fees	575.13	531.00	505.13	1,744.13
(xii)	Annual Listing Fees	750.00	750.00	750.00	3,000.00
(xiii)	Other expenses	599.80	489.19	487.27	2,074.96
IV	Total expenses	8,919.88	29,973.20	7,021.66	48,914.29
V	Profit / (Loss) before exceptional items and tax (III-IV)	13,706.41	(25,408.40)	1,130.51	(30,849.49)
VI	Exceptional items	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	13,706.41	(25,408.40)	1,130.51	(30,849.49)
VIII	Tax expense:				
(a)	Current tax	-	-	-	-
(b)	Deferred tax	3,112.87	(5,817.32)	871.31	(5,674.91)
(c)	Earlier years adjustments	2.10	-	30.26	30.26
IX	Profit / (Loss) for the period/year from continuing operations (VII-VIII)	10,591.44	(19,591.08)	228.94	(25,204.84)
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)	10,591.44	(19,591.08)	228.94	(25,204.84)
XIV	Other Comprehensive Income				
(A)	(a) Items that will not be reclassified to Profit or Loss	0.09	(91,021.35)	-	(91,021.32)
	(b) Income tax on items that will not be reclassified to Profit or Loss	21,805.44	18,944.59	24,920.53	43,865.11
(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)	21,805.53	(72,076.76)	24,920.53	(47,156.21)
XV	Total Comprehensive income/(Loss) for the period/year (XIII +XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period/year)	32,396.97	(91,667.84)	25,149.47	(72,361.05)
XVI	Earnings Per Share (for continuing operations)- (Face value of ₹ 10 each)				
	Basic (In ₹)	0.35	(0.64)	0.01	(0.83)
	Diluted (In ₹)	0.35	(0.64)	0.01	(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 ₹)	0.35	(0.64)	0.01	(0.83)
	Diluted (In ₹)	0.35	(0.64)	0.01	(0.83)



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Tel. No.: 0251 - 2352387; E-mail ID: ho@hawcoindia.com					
				₹ in Hundreds	
PART-II Segment wise Revenue, Results, Assets & Liabilities					
	Particulars	3 months ended 30/06/2022	3 months ended 31/03/2022	Corresponding 3 months ended 30/06/2021	Previous year ended 31/03/2022
		Unaudited	Audited	Unaudited	Audited
1	Segment Revenue:				
	a) Financial	17,226.29	-	3,652.17	-
	b) Services	5,400.00	4,500.00	4,500.00	18,000.00
	c) Unallocated	-	-	-	-
	Net sales / income from operations	22,626.29	4,500.00	8,152.17	18,000.00
2	Segment Results:				
	a) Financial	17,221.92	(22,730.88)	3,649.42	(20,725.50)
	b) Services	(188.00)	124.41	283.43	921.90
	c) Unallocated	(3,327.51)	(2,801.93)	(2,802.34)	(11,045.89)
		13,706.41	(25,408.40)	1,130.51	(30,849.49)
	Less: Finance Costs	-	-	-	-
	Profit / (Loss) before exceptional items and tax	13,706.41	(25,408.40)	1,130.51	(30,849.49)
	Less: Exceptional items	-	-	-	-
	Profit / (Loss) before tax	13,706.41	(25,408.40)	1,130.51	(30,849.49)
3	Segment Assets :				
	a) Financial	16,79,395.46	16,66,286.40	17,91,355.13	16,66,286.40
	b) Services	-	-	-	-
	c) Unallocated	2,28,642.71	2,08,227.91	1,81,989.12	2,08,227.91
	Total	19,08,038.17	18,74,514.31	19,73,344.25	18,74,514.31
4	Segment Liabilities :				
	a) Financial	-	-	-	-
	b) Services	6,859.00	6,141.68	5,200.92	6,141.68
	c) Unallocated	3,373.48	2,963.91	2,170.75	2,963.91
	Total	10,232.48	9,105.59	7,371.67	9,105.59
Notes:					
1	The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on July 28,2022.				
2	The figures of the quarters ended March 31, 2022 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.				
3	Financial Results is also available on the website www.bseindia.com and on the Company's website at www.westleisureresort.co.in				
4	Figures of the previous period have been regrouped/rearranged wherever necessary/practicable to conform to the current presentation.				
				By Order of the Board	
					
Mumbai				Nitin Vasant Mhatre	
July 28,2022				Director	

