

**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 September 30, 2025 and year to date from April 1, 2025 to September 30, 2025 ("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.



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.

UDIN: 25136055BMHXM19368

Place: Mumbai

Dated: 12<sup>th</sup> November, 2025

For M/s. Bharat Gupta & Co.

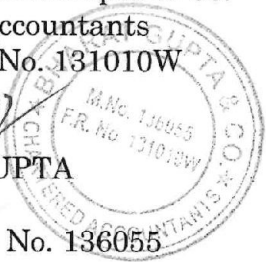
Chartered Accountants

Firm Regd. No. 131010W

**BHARAT GUPTA**

Proprietor

Membership No. 136055



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) Private Limited, Netivali, Kalyan (E), Thane-421306							
Tel. No.: 0251 – 2352387; E-mail ID: ho@hawcoindia.com							
PART I							(₹ in Lakhs)
Statement of Unaudited Financial Results for the Quarter/Half Year Ended 30-09-2025							
Particulars	3 months ended 30/09/2025	3 months ended 30/06/2025	Corresponding 3 months ended 30/09/2024	Year to date for period ended 30/09/2025	Year to date for period ended 30/09/2024	Previous year ended 31/03/2025	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
<b>Income</b>							
<b>Revenue from operations</b>							
(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	(0.47)	20.68	4.24	20.21	48.97	29.48	
(vii) Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-	-
(viii) Sale of services	15.75	15.75	13.50	31.50	20.40	47.40	
(ix) Other Operating Income	-	-	-	-	-	-	-
<b>I Total revenue from operations</b>	<b>15.28</b>	<b>36.43</b>	<b>17.74</b>	<b>51.71</b>	<b>69.37</b>	<b>76.88</b>	
II Other Income	-	-	-	-	-	1.10	
<b>III Total Income (I + II)</b>	<b>15.28</b>	<b>36.43</b>	<b>17.74</b>	<b>51.71</b>	<b>69.37</b>	<b>77.98</b>	
<b>Expenses</b>							
(i) Fees and commission expenses	-	-	-	-	-	-	-
(ii) Net loss on fair value changes	-	-	-	-	-	-	-
(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	26.73	14.76	28.14	41.49	43.67	63.82	
(ix) Finance costs	-	-	-	-	-	-	-
(x) Depreciation expenses	0.01	0.02	0.02	0.03	0.03	0.07	
(xi) Legal and Professional Fees	0.26	0.48	0.40	0.74	1.04	1.50	
(xii) Annual Listing Fees	1.26	0.37	0.82	1.63	1.63	3.25	
(xiii) Other expenses	0.55	0.60	0.63	1.15	1.20	2.43	
<b>IV Total expenses</b>	<b>28.81</b>	<b>16.23</b>	<b>30.01</b>	<b>45.04</b>	<b>47.57</b>	<b>71.07</b>	
<b>V Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>(13.53)</b>	<b>20.20</b>	<b>(12.27)</b>	<b>6.67</b>	<b>21.80</b>	<b>6.91</b>	
VI Exceptional items	-	-	-	-	-	-	-
<b>VII Profit / (Loss) before tax (V-VI)</b>	<b>(13.53)</b>	<b>20.20</b>	<b>(12.27)</b>	<b>6.67</b>	<b>21.80</b>	<b>6.91</b>	
<b>VIII Tax expense:</b>							
(a) Current tax	-	-	-	-	-	-	-
(b) Deferred tax	0.03	2.62	6.00	2.65	13.67	10.95	
(c) Earlier years adjustments	-	-	-	-	-	-	-
<b>IX Profit / (Loss) for the period/year from continuing operations (VII-VIII)</b>	<b>(13.56)</b>	<b>17.58</b>	<b>(18.27)</b>	<b>4.02</b>	<b>8.13</b>	<b>(4.04)</b>	
X Profit / (Loss) from discontinued operations	-	-	-	-	-	-	-
XI Tax expense of discontinued operations	-	-	-	-	-	-	-
<b>XII Profit / (Loss) from discontinued operations (after tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>XIII Profit / (Loss) for the period/year (IX+XII)</b>	<b>(13.56)</b>	<b>17.58</b>	<b>(18.27)</b>	<b>4.02</b>	<b>8.13</b>	<b>(4.04)</b>	
<b>XIV Other Comprehensive Income</b>							
(A) (a) Items that will not be reclassified to Profit or Loss	(0.02)	(0.01)	-	(0.03)	-	141.10	
(b) Income tax on items that will not be reclassified to Profit or Loss	6.50	-	(183.38)	6.50	(160.02)	(177.69)	
(B) (a) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-	-
(b) Income tax on items that will be reclassified to Profit or Loss	-	-	-	-	-	-	-
<b>Other Comprehensive Income (A+B)</b>	<b>6.48</b>	<b>(0.01)</b>	<b>(183.38)</b>	<b>6.47</b>	<b>(160.02)</b>	<b>(36.59)</b>	
<b>XV Total Comprehensive income/(Loss) for the period/year (XIII + XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period/year)</b>	<b>(7.08)</b>	<b>17.57</b>	<b>(201.65)</b>	<b>10.49</b>	<b>(151.89)</b>	<b>(40.63)</b>	
<b>XVI Earnings Per Share (for continuing operations)- (Face value of ₹ 10 each)</b>							
Basic (in ₹)	(0.44)	0.58	(0.59)	0.13	0.27	(0.13)	
Diluted (in ₹)	(0.44)	0.58	(0.59)	0.13	0.27	(0.13)	
<b>XVII Earnings Per Share (for discontinued operations)- (Face value of ₹ 10 each)</b>							
Basic (in ₹)	-	-	-	-	-	-	-
Diluted (in ₹)	-	-	-	-	-	-	-
<b>XVIII Earnings Per Share (for continuing and discontinued operations)- (Face value of ₹ 10 each)</b>							
Basic (in ₹)	(0.44)	0.58	(0.59)	0.13	0.27	(0.13)	
Diluted (in ₹)	(0.44)	0.58	(0.59)	0.13	0.27	(0.13)	

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Tel. No.: 0251 – 2352387; E-mail ID: ho@hawcoindia.com							
PART-II		(₹ in Lakhs)					
Segment wise Revenue, Results, Assets & Liabilities							
Particulars		3 months ended 30/09/2025	3 months ended 30/06/2025	Corresponding 3 months ended 30/09/2024	Year to date for period ended 30/09/2025	Year to date for period ended 30/09/2024	Previous year ended 31/03/2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue:						
	a) Financial	(0.47)	20.68	4.24	20.21	48.97	29.48
	b) Services	15.75	15.75	13.50	31.50	20.40	47.40
	c) Unallocated	-	-	-	-	-	-
	Net sales / income from operations	15.28	36.43	17.74	51.71	69.37	76.88
2	Segment Results:						
	a) Financial	(0.48)	20.68	4.23	20.20	48.96	29.48
	b) Services	(5.63)	3.94	(9.02)	(1.69)	(14.54)	(3.66)
	c) Unallocated	(7.42)	(4.42)	(7.48)	(11.84)	(12.62)	(18.91)
		(13.53)	20.20	(12.27)	6.67	21.80	6.91
	Less: Finance Costs	-	-	-	-	-	-
	Profit / (Loss) before exceptional items and tax	(13.53)	20.20	(12.27)	6.67	21.80	6.91
	Less: Exceptional items	-	-	-	-	-	-
	Profit / (Loss) before tax	(13.53)	20.20	(12.27)	6.67	21.80	6.91
3	Segment Assets :						
	a) Financial	1,897.20	1,926.29	1,771.11	1,897.20	1,771.11	1,903.50
	b) Services	-	-	-	-	-	-
	c) Unallocated	72.42	55.95	76.86	72.42	76.86	54.08
	Total	1,969.62	1,982.24	1,847.97	1,969.62	1,847.97	1,957.58
4	Segment Liabilities :						
	a) Financial	0.01	-	-	0.01	-	-
	b) Services	9.64	14.54	6.92	9.64	6.92	9.05
	c) Unallocated	7.75	5.33	7.50	7.75	7.50	3.72
	Total	17.40	19.87	14.42	17.40	14.42	12.77

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Tel. No.: 0251 - 2352387; E-mail ID: ho@hawcoindia.com					
<b>BALANCE SHEET</b>					
				(₹ in Lakhs)	
<b>Particulars</b>				<b>As at 30/09/2025</b>	<b>As at 31/03/2025</b>
				<b>Unaudited</b>	<b>Audited</b>
<b>ASSETS</b>					
<b>Financial Assets</b>					
(a)	Cash and cash equivalents			10.42	4.16
(b)	Bank Balance other than (a) above			-	-
(c)	Derivative financial instruments			-	-
(d)	Receivables			-	-
	(I) Trade Receivables			-	-
	(II) Other Receivables			-	-
(e)	Loans			-	-
(f)	Investments			1,897.20	1,903.50
(g)	Other Financial assets			3.51	0.01
				<b>1,911.13</b>	<b>1,907.67</b>
<b>Non-Financial Assets</b>					
(a)	Inventories			-	-
(b)	Current tax assets (Net)			7.89	4.74
(c)	Deferred tax Assets (Net)			48.72	44.88
(d)	Investment Property			-	-
(e)	Biological assets other than bearer plants			-	-
(f)	Property, Plant and Equipment			0.25	0.29
(g)	Capital work-in-progress			-	-
(h)	Intangible assets under development			-	-
(i)	Goodwill			-	-
(j)	Other Intangible assets			-	-
(k)	Other non-financial assets			1.63	-
				<b>58.49</b>	<b>49.91</b>
	<b>Total Assets</b>			<b>1,969.62</b>	<b>1,957.58</b>
<b>LIABILITIES AND EQUITY</b>					
<b>LIABILITIES</b>					
<b>Financial Liabilities</b>					
(a)	Derivative financial instruments			-	-
(b)	Payables			-	-
	(I) Trade Payables			-	-
	(i) total outstanding dues of micro enterprises and small enterprises			-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises			-	-
	(II) Other Payables			-	-
	(i) total outstanding dues of micro enterprises and small enterprises			-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises			-	-
(c)	Debt Securities			-	-
(d)	Borrowings (Other than Debt Securities)			-	-
(e)	Deposits			-	-
(f)	Subordinated Liabilities			-	-
(g)	Other financial liabilities			9.24	4.61
				<b>9.24</b>	<b>4.61</b>
<b>Non-Financial Liabilities</b>					
(a)	Current tax liabilities (Net)			-	-
(b)	Provisions			8.16	8.16
(c)	Deferred tax liabilities (Net)			-	-
(d)	Other non-financial liabilities			-	-
				<b>8.16</b>	<b>8.16</b>
<b>EQUITY</b>					
(a)	Equity Share capital			305.33	305.33
(b)	Other Equity			1,646.89	1,639.48
				<b>1,952.22</b>	<b>1,944.81</b>
	<b>Total Liabilities and Equity</b>			<b>1,969.62</b>	<b>1,957.58</b>

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