INDIA

BHARAT GUPTA & CO.

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 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.



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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.

UDIN: 25136055BMHXM19368

Place: Mumbai

Dated: 12th November, 2025

For M/s. Bharat Gupta & Co. Chartered Accountants

Firm Regd. No. 131010W

BHARAT GUPTA

Proprietor

Membership No. 136055

INDIA

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

	Community Variation						
	Particulars	3 months ended 30/09/2025 Unaudited	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	Audited
	Income						
(i)	Revenue from operations Interest income					-	-
(ii)	Dividend income	-		-			-
	Rental income			-	-	-	
	Fees and commission income	-	-	-			-
	Sale of Products Net gain on fair value changes	(0.47)	20.69	4.24	20.21	48.97	29.48
(vii)	Net gain on derecognition of financial instruments under amortised cost category	(0.47)	20.68	- 4.24	- 20.21	46.97	29.46
	Sale of services	15.75	15.75	13.50	31.50	20.40	47.40
(ix)	Other Operating Income	-	-	-		-	-
I	Total revenue from operations	15.28	36.43	17.74	51.71	69.37	76.88
II	Other Income Total Income (I + II)	15.28	36.43	17.74	51.71	69.37	77.98
***	Total Income (1 + 11)	15.20	30.43	17.74	31./1	09.37	77.96
	Expenses						
(i)	Fees and commission expenses	-		-		-	-
(ii)	Net loss on fair value changes	<u>.</u>		-			
	Net loss on derecognition of financial instruments under amortised		-	-	-	-	-
	cost category Impairment on financial instruments						
(v)	Cost of materials consumed			<u> </u>			<u> </u>
(vi)	Purchases of Stock-in-trade		-	-	-	-	-
(vii)	Changes in inventories of finished goods,	-	_		-		
	stock-in-trade and work-in-progress	-					
	Employee benefits expenses	26.73	14.76	28.14	41.49	43.67	63.82
(ix)	Finance costs Depreciation expenses	0.01	0.02	0.02	0.03	0.03	0.07
(xi)	Legal and Professional Fees	0.26	0.02	0.40	0.03	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
IV	Total expenses	28.81	16.23	30.01	45.04	47.57	71.07
٧	Profit/(Loss) before exceptional items and tax (III-IV)	(13.53)	20.20	(12.27)	6.67	21.80	6.91
VI	Exceptional items	-				·	
VI	Exceptional items						
VII	Profit / (Loss) before tax (V-VI)	(13.53)	20.20	(12.27)	6.67	21.80	6.91
VIII	Tax expense:						
	(a) Current tax	-					
	(b) Deferred tax (c) Earlier years adjustments	0.03	2.62	6.00	2.65	13.67	10.95
IX	Profit / (Loss) for the period/year from continuing						
	operations (VII-VIII)	(13.56)	17.58	(18.27)	4.02	8.13	(4.04
X	Profit / (Loss) from discontinued operations	-	-	-	-	-	-
ΧI	Tax expense of discontinued operations	-	-	-		-	-
XII					_		
	(after tax) (X-XI)						
XIII	Profit / (Loss) for the period/year (IX+XII)	(13.56)	17.58	(18.27)	4.02	8.13	(4.04
XIV	Other Comprehensive Income						
(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	-	-	-		-	-
	Other Comprehensive Income (A+B)	6.48	(0.01)	(183.38)	6.47	(160.02)	(36.59
χV	Total Comprehensive income/(Loss) for the period/year (XIII +XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period/year)	(7.08)	17.57	(201.65)	10.49	(151.89)	(40.63
						-	-
XVI	of ₹ 10 each)	(0.14)	0.50	(0.50)	0.13	0.27	(0.13
	Basic (in ₹) Diluted (in ₹)	(0.44)	0.58 0.58	(0.59)	0.13 0.13		(0.13
XVII	Earnings Per Share (for discontinued operations)- (Face value of ₹ 10 each)	(0.44)	0.30	(0.33)	0.13	0.27	(0.13
	Basic (in ₹)	-	-	-			-
	Diluted (in ₹)	-	-	-	-		-
KVIII	Earnings Per Share (for continuing and discontinued operations)- (Face value of ₹ 10 each)						
			0.58	(0.59)	0.13	0.27	1 (0.15
	Basic (in ₹) Diluted (in ₹)	(0.44)	0.58		0.13		(0.13

		W	EST LEISURE RES	SORTS LIMIT	TED			
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		Regd. Office : Mall Office, 2nd Floor,					Limited.	
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		Tel No : 0	251 - 2352387; E-m					
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ART	-TT							(₹ in Lakh
		Seament	wise Revenue, Res	ulte Accete S	Liabilities			(m Lakii
		Segment	wise Revenue, Res	uits, Assets t	x 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 ye ended 31/03/202
			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segme	nt Revenue:						
	a)	Financial	(0.47)	20.68	4.24	20.21	48.97	29.
	b)	Services	15.75	15.75	13.50	31.50	20.40	47
	c)	Unallocated	-	-	-	-	-	
	Net sal	es / income from operations	15.28	36.43	17.74	51.71	69.37	76.8
2	Seame	nt Results:						
	a)	Financial	(0.48)	20.68	4.23	20.20	48.96	29.4
	b)	Services	(5.63)	3.94	(9.02)	(1.69)	(14.54)	(3.6
	c)	Unallocated	(7.42)	(4.42)	(7.48)	(11.84)	(12.62)	(18.
			(13.53)	20.20	(12.27)	6.67	21.80	6.9
		Finance Costs		-	-	-	-	
	Profit /	(Loss) before exceptional items and tax	(13.53)	20.20	(12.27)	6.67	21.80	6.9
	Less:	Exceptional items	-		-	-		
	Profit /	(Loss) before tax	(13.53)	20.20	(12.27)	6.67	21.80	6.9
3	Segment Assets:							
	a)	Financial	1,897.20	1,926.29	1,771.11	1,897.20	1,771.11	1,903.
	b)	Services	-	-	-	-	-	
	c)	Unallocated	72.42	55.95	76.86	72.42	76.86	54.0
	Total		1,969.62	1,982.24	1,847.97	1,969.62	1,847.97	1,957.5
4	Seame	nt Liabilities :						
	a)	Financial	0.01	-	-	0.01		
	b)	Services	9.64	14.54	6.92	9.54	6.92	9.
	c)	Unallocated	7.75	5.33	7.50	7.75	7,50	3.
	Total	· · · · · · · · · · · · · · · · · · ·	17.40	19.87	14.42	17.40	14.42	12.7

	WEST LEISURE RESORTS LIMITED		
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	Netivali, Kalyan (E), Thane-421306		
	Tel. No.: 0251 - 2352387; E-mail ID: ho@hawcoindia.com		
SALAR	NCE SHEET		
PALA			(₹ in Lakhs)
artic	culars	As at 30/09/2025	As at 31/03/202
_			
		Unaudited	Audited
ASSET	IS .		
inan	icial Assets		
	Cash and cash equivalents	10.42	4.1
	Derivative financial instruments Receivables		<u> </u>
1-1	(I) Trade Receivables	-	-
	(II) Other Receivables	•	-
	Loans Investments	1,897.20	1,903.5
	Other Financial assets	3.51	0.0
141		1,911.13	1,907.6
(a)	Inventories		
	Current tax assets (Net)	7.89	4.7
(c)	Deferred tax Assets (Net)	48.72	44.8
	Investment Property		
	Biological assets other than bearer plants Property, Plant and Equipment	0.25	0.2
	Capital work-in-progress		-
	Intangible assets under development		
	Goodwill Other Intangible assets		
(j) (k)	Other mangine assets Other non-financial assets	1.63	<u> </u>
(117)		58.49	49.9
		1000.63	1.057.5
	Total Assets	1,969.62	1,957.5
			-
LIABI	ILITIES AND EQUITY		
T.D.	ILITIES		
LIABI	itities		
Finan	rcial Liabilities		
	Derivative financial instruments		-
(b)	Payables (1) 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	<u>-</u>	
(c)	Debt Securities	•	1
(d)	Borrowings (Other than Debt Securities)	-	-
	Deposits Colordinated Makillator		
(f) (g)	Subordinated Liabilities Other financial liabilities	9,24	
(9)		9.24	
	Financial Liabilities Current tax liabilities (Net)		
	Provisions (Net)	8.16	8.:
(c)	Deferred tax liabilities (Net)	-	-
(d)	Other non-financial liabilities	- 216	
		8.16	8.1
EQUI	TY		
(a)	Equity Share capital	305.33	
(b)	Other Equity	1,646.89	1,639.4
		1,952.22	1,944.8
	Total Liabilities and Equity	1,969.62	1,957.5

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Α.	MENT OF CASH FLOW Particulars CASH FLOW FROM OPERATING ACTIVITIES Profit /(Loss) before Tax Adjustments for: (Gain)/Loss on Sale/fair value changes of Investments (Net)			Half Year Ended 30/09/2025 Unaudited	(₹ in Lakhs) Half Year Ended 30/09/2024 Unaudited
Α.	CASH FLOW FROM OPERATING ACTIVITIES Profit /(Loss) before Tax Adjustments for:			Ended 30/09/2025	Half Year Ended 30/09/2024
	Profit /(Loss) before Tax Adjustments for:				
	Adjustments for:				
				6.67	21.80
				(20.21)	(48.97
	Depreciation			0.03	0.03
	Fixed Assets written off			0.01	-
	Operating Profit before Working Capital Changes			(13.50)	(27.14
-	Movements in Working Capital				
	Decrease / (Increase) in Financial assets			(3.50)	
	Decrease / (Increase) in Other Non-financial assets			(1.63)	(1.62
	Increase /(Decrease) in Other financial liabilities			1.58	(0.43
	Cash Generated from Operations			(17.05)	(29.19
-	Taxes Paid (Net of Refund)			(3.15)	(2.04
	Net Cash Flow from Operating Activities			(20.20)	(31.23
3.	CASH FLOW FROM INVESTING ACTIVITIES				
	Sale / (Purchase) of Investments			26.46	40.00
-	Net Cash from Investing Activities			26.46	40.00
	CASH FLOW FROM FINANCIAL ACTIVITIES				
-	Net Cash from Financial Activities				-
7	Net Increase / (Decrease) in Cash & Cash Equivalents	(A+B+C)		6.26	8.77
	Opening Cash & Cash equivalents			4.16	2.04
	Closing Cash & Cash equivalents			10.42	10.81
-	Net Cash Increase / (Decrease)			6.26	8.77
	Components of Cash & Cash Equivalents :				
	Balances with Banks			10.40	10.70
	Cash on Hand			0.02	0.1:
	Cash and Cash Equivalents in Cash Flow Statement			10.42	10.81
\rightarrow					
otes:					
1 7	The above results have been reviewed by the Audit Committee and	approved by the Board o	Directors at their respective meeting held	on November 12, 2025	-
	Figures of the previous period have been regrouped/rearranged whe				
3 F	Financial Results is also available on the website www.bseindia.com	and on the Company's w	ebsite at www.westleisureresort.co.in		
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