



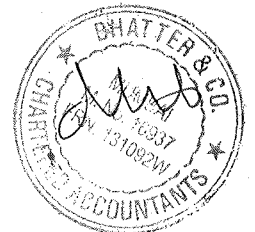
Bhatler & Company

CHARTERED ACCOUNTANTS

Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
West Leisure Resorts Ltd,

1. We have audited the quarterly financial results of West Leisure Resorts Ltd, for the quarter ended and the year to date results for the year ended on 31st March, 2019, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.
2. We have conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
3. In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:
 - i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
 - ii. give a true and fair view of the net loss and other financial information for the quarter ended 31 March 2019 and the year ended 31 March 2019.



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4. Further, read with paragraph 1 above, we report that figures for the quarter ended 31 March 2019 represent derived figures between the audited figures in respect of the financial year ended 31 March 2019 and the published year-to-date figures up to 31 December 2018, being the date of the third quarter of the current financial year, which were subjected to limited review, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For Bhatler & Company
Chartered Accountants
F.R.N:131092W




D.H BHATTER
Proprietor
M. No-016937

Place: Mumbai
Date:21st May 2019

WEST LEISURE RESORTS LIMITED

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

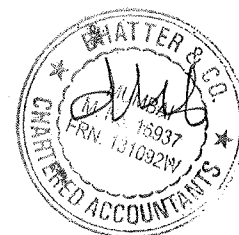
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PART I Statement of Audited Results for the Quarter and Year ended 31-03-2019						
						(₹ in Lakhs)
	Particulars	3 months ended 31/03/2019	3 months ended 31/12/2018	3 months ended 31/03/2018	Current year ended 31/03/2019	Previous year ended 31/03/2018
		Audited	Unaudited	Audited	Audited	Audited
I.	Revenue from Operations	2.70	2.70	218.59	9.20	228.72
II.	Other Income	(0.07)	-	-	0.11	-
III.	Total Revenue (I + II)	2.63	2.70	218.59	9.31	228.72
IV.	Expenses					
	Employees Benefit Expense	3.23	2.91	-	9.99	10.20
	Annual Listing Fees	-	-	-	2.50	2.53
	Legal & Professional fees	0.01	0.07	0.36	0.63	2.85
	Depreciation and amortisation expenses	0.01	0.05	-	0.16	-
	Other expenses	0.25	0.36	(9.56)	1.50	1.41
	Total expenses (IV)	3.50	3.39	(9.20)	14.78	16.99
V.	Profit before exceptional and extraordinary Items and tax (III-IV)	(0.87)	(0.69)	227.79	(5.47)	211.73
VI.	Exceptional Items	-	-	-	-	-
VII.	Profit before extraordinary Items and tax (V-VI)	(0.87)	(0.69)	227.79	(5.47)	211.73
VIII.	Extraordinary Items	-	-	-	-	-
IX.	Profit before tax (VII-VIII)	(0.87)	(0.69)	227.79	(5.47)	211.73
X.	Tax expense :					
	(1) Current Tax	0.62	-	-	0.62	-
	(2) Deferred tax	(0.14)	(0.18)	(0.37)	(1.36)	(1.49)
XI.	Profit / (Loss) for the period from continuing operations (IX-X)	(1.35)	(0.51)	228.16	(4.73)	213.22
XII.	Profit / (Loss) from discontinuing operations	-	-	-	-	-
XIII.	Tax expenses of discontinuing operations	-	-	-	-	-
XIV.	Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
XV.	Net Profit / (Loss) for the period (XI +XIV)	(1.35)	(0.51)	228.16	(4.73)	213.22
XVI.	Earnings Per equity Share :					
	Basic (in ₹)	(0.04)	(0.02)	7.47	(0.15)	6.98
	Diluted (in ₹)	(0.04)	(0.02)	7.47	(0.15)	6.98



PART-II		Segment wise Revenue, Results, Assets & Liabilities				(₹ in Lakhs)
Particulars	3 months ended 31/03/2019	3 months ended 31/12/2018	3 months ended 31/03/2018	Current year ended 31/03/2019	Previous year ended 31/03/2018	
	Audited	Unaudited	Audited	Audited	Audited	
1 Segment Revenue						
Financial	-	-	218.59	0.20	219.72	
Services	2.70	2.70	-	9.00	9.00	
Unallocated	-	-	-	-	-	
Net Sales / Income From Operations	2.70	2.70	218.59	9.20	228.72	
2 Segment Results						
Financial	-	-	218.59	0.20	219.72	
Services	(0.21)	0.08	-	0.01	(0.18)	
Total	(0.21)	0.08	218.59	0.21	219.54	
Other Un-allocable Expenditure Net of Unallocated Income	(0.66)	(0.77)	9.20	(5.68)	(7.81)	
Profit before Tax	(0.87)	(0.69)	227.79	(5.47)	211.73	
3 Segment Assets :						
Financial	2,286.01	2,294.01	2,294.01	2,286.01	2,294.01	
Services	-	-	-	-	-	
Unallocated Corporate Assets	61.44	54.49	63.19	61.44	63.19	
Total	2,347.45	2,348.50	2,357.20	2,347.45	2,357.20	
4 Segment Liabilities :						
Financial	-	-	-	-	-	
Services	2.54	1.99	-	2.54	-	
Unallocated Corporate Liabilities	0.64	0.88	4.52	0.64	4.52	
Total	3.18	2.87	4.52	3.18	4.52	



Balance sheet					(₹ in Lakhs)	
Particulars				As at 31-03-2019	As at 31-03-2018	
				Audited	Audited	
A. EQUITY And LIABILITIES						
1 Shareholders' Funds						
(a) Share Capital				305.33	305.33	
(b) Reserves and Surplus				2,038.94	2,047.35	
				2,344.27	2,352.68	
2 Non-current Liabilities						
(a) Long-Term Provisions				1.23	-	
				1.23	-	
3 Current Liabilities						
(a) Other Current Liabilities				1.21	0.91	
(b) Short-term Provisions				0.74	3.61	
				1.95	4.52	
TOTAL				2,347.45	2,357.20	
B. ASSETS						
1 Non-current Assets						
(a) Property, Plant & Equipment						
(i) Tangible Assets				0.34	-	
(b) Non-current Investments				2,286.01	2,294.01	
(c) Deferred Tax Assets (net)				4.78	3.42	
(d) Long-term Loans and Advances				48.35	47.43	
				2,339.48	2,344.86	
2 Current assets						
(a) Cash and Cash Equivalents				7.96	12.32	
(b) Other Current Assets				0.01	0.02	
				7.97	12.34	
TOTAL				2,347.45	2,357.20	
NOTES :						
1) The financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 21st May, 2019.						
2) The figures of the quarters ended March 31, 2019 and March 31, 2018 are balancing figures between audited figures in respect of the respective full financial year and the unaudited published year-to-date figures up to the third quarter of the respective financial year.						
3) Figures of the previous periods have been regrouped/rearranged wherever necessary/practicable to conform to the current presentation.						
4) Investors can visit the Company's website at www.westleisureresort.co.in						
5) The Board of Directors has recommended for approval of members a final dividend of ₹ 0.10 (1%) per equity share of ₹ 10 each for the financial year 2018-19.						
					By Order of the Board	
						
Mumbai					O. P. Adukia	
21st May, 2019					Director	



WEST LEISURE RESORTS LTD

Regd. Off.: Office No. 802, Floor-8, Plot-213, Raheja Chambers, Free Press Journal Marg,
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CIN No.: L55101MH2008PLC177941

Website: www.westleisureresort.co.in

21st May, 2019

The BSE Ltd
Phiroz Jeejeebhoy Towers
Dalal Street
Mumbai 400 001

Dear Sirs,

Sub: Declaration with respect to Audit Report with unmodified opinion on the Audited Financial Results for the quarter and year ended 31st March, 2019

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby declared that the Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the quarter and year ended 31st March, 2019.

Thanking you,

Yours faithfully,
For West Leisure Resorts Ltd


Vaibhav Dodia
Company Secretary & Compliance Officer