| CTN. LEFACINI DOCON, D | RESORTS LIMITED | | | | |
|---|--|------------------------------|---|---|---|
| CIN: L55101MH2008PLC177941; \ | Nebsite: www.west | leisureresort.co.in | | | |
| Regd. Office: 10, Kitab Mahal, 2nd Floor, | . 192, Dr. D.N. Road | l, Fort, Mumbai - 40 | 0 001 | | |
| Tel. No.: 022 - 23686617; Fax: 022 - 2 | 3684644; E-mail II |): ho@hawcoindia.c | om | | |
| PART I | | | | | |
| Statement of Unaudited Financial | Results for the Ouz | rter and half year | andod 20 00 2017 | | (Rs. in Lacs) |
| | I de la constant de l | i cer ana nan year e | siided 30-09-2017 | ··· | |
| | 3 months ended 30/09/2017 | 3 months ended 30/06/2017 | Corresponding 3 months ended 30/09/2016 | Year to date figures for current period ended 30-09- 2017 | Year to date figures for current period ended 30-09- 2016 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited |
| (I) Revenue from Operations | 99.36 | 85.91 | **** | | |
| (II) Other Income | 99.30 | 85.91 | 96.15 0.02 | 185.27 | 351.9 |
| (III) Total Income | 99.36 | 85.91 | 96.17 | 185.27 | 0.0 |
| (IV) EXPENSES | | | 30127 | 103.27 | 351.9 |
| Purchase of stock in trade | | | | | |
| Employee Benefits Expenses | 3,23 | 3.70 | | - | 5.9 |
| Legal and Professional Fees | 0.44 | 1.26 | 3.18 | 6.93 | 6.6 |
| Annual Listing Fees | | 2.53 | 0.18 | 1.70 | 0.6 |
| Other expenses | 0.33 | 0.39 | 0.37 | 2.53 | 2.0 |
| Total Expenses (IV) | 4.00 | 7.88 | 3.73 | 11.88 | 0.8 16.0 |
| (V) Profit/(Loss) before exceptional items and tax (III-IV) | | | | | 10.0 |
| I(VI) EXCEptional items | 95.36 | 78.03 | 92.44 | 173.39 | 335.91 |
| (VII) Profit/(Loss) before tax (V-VI) | 95.36 | 78.03 | 92,44 | 472.20 | |
| (VIII) Tax expense (1) Current Tax | | , , , , , | 32,44 | 173.39 | 335.91 |
| (2) Deferred Tax | 21.88 | 15.97 | 0.21 | 37.85 | 0.2 |
| (3) Earlier years adjustments | (6.74) | (13.25) | (1.38) | (19.99) | 93.9 |
| (IX) Profit / (Loss) for the period from continuing operations (VII- | - | - | 0.26 | - | 0.2 |
| VIII) | | | 1 | | |
| (X) Profit / (Loss) from discontinuing operations | 80.22 | 75.31 | 93.35 | 155.53 | 241.53 |
| (XI) Tax expenses of discontinuing operations | | - | | | - |
| (XII) Profit / (Loss) for the period from discontinuing operations (X-XI) | | _ | - | - | - |
| (XIII) Profit / (Loss) for the period (IX+XII) | 80.22 | 75.31 | 02.25 | | - |
| (XIV) Other Comprehensive Income | UUIZZ | /3.31 | 93.35 | 155.53 | 241.53 |
| A (i) Items that will not be reclassified to Profit or Loss (ii)Income tax relating to Items that will not be reclassified to | | - | - | - | |
| profit or loss | _ | 0.07 | | | |
| B (i) items that will be reclassified to Profit or Loss | | | - | 0.07 | 0.08 |
| (ii)Income tax relating to items that will be reclassified to | - | | | - | - |
| profit or loss | - | - | - | - | - |
| Total of Other Comprehensive Income for the period, net of tax | _ | 0.07 | | 0.07 | |
| (XV) Total Comprehensive Income for the period (XIII +XIV) | | - 0.07 | | 0.07 | 0.08 |
| (Comprising Profit (Loss) and other Comprehensive Income for | 1 | İ | | | |
| (the period) | 80.22 | 75.38 | 02.25 | | |
| (XVI) Earnings Per equity Share(for continuing operations): | | 75.38 | 93.35 | 155.60 | 241.61 |
| (1) Basic (2) Diluted | 2.63 | 2,47 | 3.06 | 5.09 | 7 |
| (XVII) Farnings Par oquity Chara (family | 2.63 | 2.47 | 3.06 | 5.09 | 7.91 |
| (XVII) Earnings Per equity Share (for discontinuing operations): | | | | 3.09 | 7.91 |
| (1) Basic | | | | | |
| (2) Diluted | - | * | - | - | |
| | - | - | * | - | - |
| (XVIII) Earnings Per equity Share (for discontinuing & continuing operations): | | | | | |
| (1) Basic | | | | | |
| (2) Diluted | 2.63 | 2.47 | 3.06 | 5.09 | 7.91 |
| 17-7 | 2.63 | 2.47 | 3.06 | 5.09 | /.91 |



| PART-II | Segment | wise Payanus Danie | | | | |
|------------|---|------------------------------|------------------------------|---|---|--|
| | | wise Revenue, Results, Asset | s & Liabilities | | | T |
| Parti | iculars | 3 months ended 30/09/2017 | 3 months ended 30/06/2017 | Corresponding 3 months ended 30/09/2016 | Year to date figures for current period ended 30-09- 2017 | (Rs. in Lac Year to da figures fo current per ended 30-(2016 |
| 1 Segn | nent Revenue: | Unaudited | Unaudited | Unaudited | Unaudited | |
| a) | Financial | | | | Onaddited | Unaudite |
| b) | Trading | 96.36 | 82.91 | 93.15 | | |
| | Services | _ | | 93,15 | 179.27 | 33 |
| d) | Unallocated income | 3.00 | 3.00 | 3.00 | * | ~~~ |
| Total | | | 3.00 | 0.02 | 6.00 | **** |
| Less: | Inter segment revenue | 99.36 | 85.91 | 96.17 | | |
| Net s | ales / income from operations | - | | 96.17 | 185.27 | 351 |
| | | 99.36 | 85.91 | 96.17 | | |
| | ent Results: | | | 96.17 | 185.27 | 351 |
| <u>a)</u> | Financial | | | - | | |
| b) | Trading | 96.36 | 82.91 | 93.16 | 179,27 | |
| ((<u></u> | Services | - | - | (0.01) | 1/9,2/ | 339 |
| (d) | Unallocated income | 0.09 | (0.33) | 0.14 | (0.24) | |
| | | (1.09) | (4.55) | (0.85) | (0.24) | |
| Less: | Finance Costs | 95.36 | 78.03 | 92.44 | (5.64) | (4 |
| Profit | / (Loss) before exceptional items and tax | | | 22.77 | 173.39 | 335 |
| Less: | Exceptional items | 95,36 | 78.03 | | | |
| Profit | / (Loss) before tax | 33130 | 78.03 | 92.44 | 173.39 | 335. |
| | | 95.36 | 70.00 | - | | |
| Segme | ent Assets: | 23.30 | 78.03 | 92.44 | 173.39 | 335 |
| a) | Financial | | | | | |
| b) | Trading | 2,416.07 | 2,335.75 | 2 021 00 | | |
| c) | Services | - | 2,333.73 | 2,031.98 | 2,416.07 | 2,031 |
| d) | Unallocated | - | | 2.70 | - | 2 |
| Total | | 57.32 | 51.79 | | - | |
| | | 2,473.39 | 2,387.54 | 86.27 | 57.32 | 86 |
| Segme | ent Liabilities : | | 2,367.34 | 2,120.95 | 2,473.39 | 2,120. |
| a) | Financial | | | | | |
| b) | Trading | | - | | | |
| c) | Services | | | - | | |
| d) | Unallocated | 7.12 | 6.82 | | | |
| Total | | 28,50 | 15.16 | 6.65 | 7.12 | |
| | | 35.62 | 21.98 | 1.88 | 28.50 | 1. |
| | | 23,02 | 21.98 | 8.53 | 35.62 | 8. |



| | Statement of Assets 8 | Liabilities | | (Rs. In Lacs |
|---|--|--|---|--|
| S. No. | Particulars | | | As at 30.09.2 (Unaudited |
| ASSE | TC | | | |
| | Non-Current Assets | | | |
| | Financial Assets | | | |
| | Investments Deferred tax assets (net) | | | 2,408 |
| | | | | 2,462 |
| /21 | Current Assets | | | |
| 1-/ | Financial Assets | | | |
| | Cash and cash equivalents | | VIII. | 3 |
| | Loans Other current assets | | | 7 |
| | | | | 11 |
| | Total Assets | | | |
| | Total Assets | | | 2,473 |
| QUI | TY AND LIABILITIES | | | |
| | Equity Share capital | | | |
| | Other Equity | | | 305 |
| | | | | 2,437 |
| | LIABILITIES | | | |
| | Non-current liabilities | | | |
| | Financial Liabilities Provisions | | | |
| | | | | 4 |
| (2) | Company Radillala | | | |
| | Current liabilities Financial Liabilities | | | |
| | Other financial liabilities | | | 3 |
| | Other current liabilities Provisions | | | 3 |
| | Current Tax Liabilities (Net) | | | 1 |
| | | | | 23 |
| | Total Equity and Liablities | | | |
| | Total Equity and Elabrides | | | 2,473. |
| | | | | 1 |
| | | | | |
| | | by the Board of Director | at its mosting hold to | day |
| 1 | The above results have been reviewed by the Audit Committee and approved | | at its meeting held to | day. |
| 1 2 3 | The above results have been reviewed by the Audit Committee and approved in Previous period figures have been regrouped /rearranged, wherever considere The above results have been prepared in accordance with Companies (Indian and Companies Act, 2013 and other recognised accounting practices and policies to adopted Ind AS with transition date of April 1, 2016. | d necessary. Accounting Standards) Ro the extent applicable. V | ules, 2015 (Ind AS), p Vith effect from April 1 | rescribed under Section 133 of the , 2017, the Company has first time |
| 1 2 3 4 | The above results have been reviewed by the Audit Committee and approved in Previous period figures have been regrouped /rearranged, wherever considere above results have been prepared in accordance with Companies (Indian accompanies Act, 2013 and other recognised accounting practices and policies to adopted Ind AS with transition date of April 1, 2016. The Statutory Auditors of the Company have carried out a "Limited Review" of Disclosure Requirements) Regulations, 2015. The IND AS compliant correspon Company's management has exercised necessary due diligence to ensure that | d necessary. Accounting Standards) R the extent applicable. W the above results as per ding figures of the previous such financial results pr | ules, 2015 (Ind AS), p With effect from April 1 Regulation 33 of the bus year have not bee bovide a true and fair v | rescribed under Section 133 of the , 2017, the Company has first time SEBI (Listing Obligation and n subjected to review. However, the lew. |
| 1 2 3 4 | The above results have been reviewed by the Audit Committee and approved in Previous period figures have been regrouped /rearranged, wherever considere above results have been prepared in accordance with Companies (Indian accompanies Act, 2013 and other recognised accounting practices and policies to adopted Ind AS with transition date of April 1, 2016. The Statutory Auditors of the Company have carried out a "Limited Review" of Disclosure Requirements) Regulations, 2015. The IND AS compliant correspond | d necessary. Accounting Standards) R the extent applicable. W the above results as per ding figures of the previous such financial results pr | ules, 2015 (Ind AS), p With effect from April 1 Regulation 33 of the bus year have not bee bovide a true and fair v | rescribed under Section 133 of the , 2017, the Company has first time SEBI (Listing Obligation and n subjected to review. However, the lew. |
| 3 4 | The above results have been reviewed by the Audit Committee and approved in Previous period figures have been regrouped /rearranged, wherever considere above results have been prepared in accordance with Companies (Indian accompanies Act, 2013 and other recognised accounting practices and policies to adopted Ind AS with transition date of April 1, 2016. The Statutory Auditors of the Company have carried out a "Limited Review" of Disclosure Requirements) Regulations, 2015. The IND AS compliant correspon Company's management has exercised necessary due diligence to ensure that | d necessary. Accounting Standards) R the extent applicable. W the above results as per ding figures of the previous such financial results pr | ules, 2015 (Ind AS), p With effect from April 1 Regulation 33 of the bus year have not bee bovide a true and fair v accordance with Ind AS (Rs. in Lacs) | rescribed under Section 133 of the , 2017, the Company has first time SEBI (Listing Obligation and n subjected to review. However, the lew. |
| 1 2 3 4 5 | The above results have been reviewed by the Audit Committee and approved in Previous period figures have been regrouped /rearranged, wherever considere above results have been prepared in accordance with Companies (Indian accompanies Act, 2013 and other recognised accounting practices and policies to adopted Ind AS with transition date of April 1, 2016. The Statutory Auditors of the Company have carried out a "Limited Review" of Disclosure Requirements) Regulations, 2015. The IND AS compliant correspon Company's management has exercised necessary due diligence to ensure that | d necessary. Accounting Standards) R the extent applicable. W the above results as per ding figures of the previous such financial results pr | ules, 2015 (Ind AS), p With effect from April 1 Regulation 33 of the bus year have not bee bovide a true and fair v accordance with Ind AS (Rs. in Lacs) Year to date figures for current period ended 30-09- | rescribed under Section 133 of the , 2017, the Company has first time SEBI (Listing Obligation and n subjected to review. However, the lew. |
| 1 2 3 3 4 4 5 5 1 C 5 1 | The above results have been reviewed by the Audit Committee and approved in Previous period figures have been regrouped /rearranged, wherever considere above results have been prepared in accordance with Companies (Indian accompanies Act, 2013 and other recognised accounting practices and policies to adopted Ind AS with transition date of April 1, 2016. The Statutory Auditors of the Company have carried out a "Limited Review" of Disclosure Requirements) Regulations, 2015. The IND AS compliant correspon Company's management has exercised necessary due diligence to ensure that Reconciliation of net profit reported in accordance with India GAAP to Total Content of the Company's management has exercised necessary due diligence to ensure that Reconciliation of net profit reported in accordance with India GAAP to Total Content of the Company's management has exercised necessary due diligence to ensure that Reconciliation of net profit reported in accordance with India GAAP to Total Content of the Company of the Comp | d necessary. Accounting Standards) R the extent applicable. We then above results as perding figures of the previous financial results properly and the second of the seco | ules, 2015 (Ind AS), p Vith effect from April 1 Regulation 33 of the bus year have not bee bovide a true and fair v accordance with Ind AS (Rs. in Lacs) Year to date figures for current period | rescribed under Section 133 of the , 2017, the Company has first time SEBI (Listing Obligation and n subjected to review. However, the lew. |
| 1 2 3 3 4 1 5 5 1 1 5 5 1 1 5 5 1 1 5 5 1 1 5 5 1 1 5 5 5 1 1 5 5 5 1 1 5 5 5 1 1 5 5 5 5 1 1 5 | The above results have been reviewed by the Audit Committee and approved in Previous period figures have been regrouped /rearranged, wherever considered The above results have been prepared in accordance with Companies (Indian Accompanies Act, 2013 and other recognised accounting practices and policies to adopted Ind AS with transition date of April 1, 2016. The Statutory Auditors of the Company have carried out a "Limited Review" of Disclosure Requirements) Regulations, 2015. The IND AS compliant correspon Company's management has exercised necessary due diligence to ensure that Reconciliation of net profit reported in accordance with India GAAP to Total Company's management has exercised necessary due diligence to ensure that Reconciliation of net profit reported in accordance with India GAAP to Total Company's management has exercised necessary due diligence to ensure that Reconciliation of net profit reported in accordance with India GAAP to Total Company in the profit as per Indian GAAP ind AS Adjustment: | d necessary. Accounting Standards) R to the extent applicable. V the above results as per ding figures of the previous such financial results pr mprehensive Income in a Corresponding 3 months ended 30/09/2016 | ules, 2015 (Ind AS), p With effect from April 1 r Regulation 33 of the bus year have not beel ovide a true and fair v accordance with Ind AS (Rs. in Lacs) Year to date figures for current period ended 30-09- 2016 | rescribed under Section 133 of the , 2017, the Company has first time SEBI (Listing Obligation and n subjected to review. However, the lew. |
| 1 2 3 3 4 4 5 5 1 1 5 5 1 1 p 1 p 1 p 1 p 1 p 1 p 1 | The above results have been reviewed by the Audit Committee and approved apprecious period figures have been regrouped /rearranged, wherever considered The above results have been prepared in accordance with Companies (Indian accompanies Act, 2013 and other recognised accounting practices and policies to adopted Ind AS with transition date of April 1, 2016. The Statutory Auditors of the Company have carried out a "Limited Review" of Disclosure Requirements) Regulations, 2015. The IND AS compliant correspon Company's management has exercised necessary due diligence to ensure that Reconciliation of net profit reported in accordance with India GAAP to Total Company accordance | d necessary. Accounting Standards) R to the extent applicable. V the above results as per ding figures of the previous such financial results pr mprehensive Income in a Corresponding 3 months ended 30/09/2016 | ules, 2015 (Ind AS), p With effect from April 1 r Regulation 33 of the bus year have not beel ovide a true and fair v accordance with Ind AS (Rs. in Lacs) Year to date figures for current period ended 30-09- 2016 | rescribed under Section 133 of the , 2017, the Company has first time SEBI (Listing Obligation and n subjected to review. However, the lew. |
| 1 2 3 3 4 5 5 1 5 5 1 1 5 5 1 1 1 5 5 1 1 1 5 5 1 1 1 5 5 1 1 1 5 5 1 1 1 5 5 1 1 1 5 5 1 | The above results have been reviewed by the Audit Committee and approved in Previous period figures have been regrouped /rearranged, wherever considered The above results have been prepared in accordance with Companies (Indian Accompanies Act, 2013 and other recognised accounting practices and policies to adopted Ind AS with transition date of April 1, 2016. The Statutory Auditors of the Company have carried out a "Limited Review" of Disclosure Requirements) Regulations, 2015. The IND AS compliant correspon Company's management has exercised necessary due diligence to ensure that Reconciliation of net profit reported in accordance with India GAAP to Total Company and the profit as per Indian GAAP (Indian AS Adjustment: Let gain /(loss) of fair valution of investments (Indian Indian | d necessary. Accounting Standards) R to the extent applicable. A the above results as per ding figures of the previous such financial results pr mprehensive Income in a Corresponding 3 months ended 30/09/2016 1.03 90.94 1.38 | ules, 2015 (Ind AS), p With effect from April 1 Regulation 33 of the bus year have not beel ovide a true and fair v accordance with Ind AS (Rs. in Lacs) Year to date figures for current period ended 30-09- 2016 0.75 | rescribed under Section 133 of the , 2017, the Company has first time SEBI (Listing Obligation and n subjected to review. However, the lew. |
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| 1 2 3 3 4 4 1 1 5 5 1 1 1 p 1 p 1 p 1 p 1 p 1 p 1 p | The above results have been reviewed by the Audit Committee and approved in Previous period figures have been regrouped /rearranged, wherever considered. The above results have been prepared in accordance with Companies (Indian Accompanies Act, 2013 and other recognised accounting practices and policies to adopted Ind AS with transition date of April 1, 2016. The Statutory Auditors of the Company have carried out a "Limited Review" of Disclosure Requirements) Regulations, 2015. The IND AS compliant correspon Company's management has exercised necessary due diligence to ensure that Reconciliation of net profit reported in accordance with India GAAP to Total Company and AS Adjustment: Determine The Profit as per Indian GAAP and AS Adjustments: Determine The Indian GAAP and AS Adjustments and Indianged Taxes Determine The Indianged Taxes Determine The AS Adjustments are profit before Other Comprehensive Income as per Ind AS Other Comprehensive Income (Net of Taxes) | d necessary. Accounting Standards) R to the extent applicable. A the above results as per ding figures of the previous such financial results pr mprehensive Income in a months ended 30/09/2016 1.03 90.94 1.38 93.35 | ules, 2015 (Ind AS), p With effect from April 1 Regulation 33 of the bus year have not beer ovide a true and fair v accordance with Ind AS (Rs. in Lacs) Year to date figures for current period ended 30-09- 2016 0.75 334.81 (94.03) 241.53 0.08 | rescribed under Section 133 of the , 2017, the Company has first time SEBI (Listing Obligation and n subjected to review. However, the lew. |
| 1 2 3 3 4 4 1 1 5 5 1 1 1 p 1 p 1 p 1 p 1 p 1 p 1 p | The above results have been reviewed by the Audit Committee and approved in Previous period figures have been regrouped /rearranged, wherever considered. The above results have been prepared in accordance with Companies (Indian Accompanies Act, 2013 and other recognised accounting practices and policies to adopted Ind AS with transition date of April 1, 2016. The Statutory Auditors of the Company have carried out a "Limited Review" of Disclosure Requirements) Regulations, 2015. The IND AS compliant correspon Company's management has exercised necessary due diligence to ensure that Reconciliation of net profit reported in accordance with India GAAP to Total Company and As Adjustment: Particular d necessary. Accounting Standards) R to the extent applicable. A the above results as per ding figures of the previous such financial results pr mprehensive Income in a Corresponding 3 months ended 30/09/2016 1.03 90.94 1.38 | ules, 2015 (Ind AS), p With effect from April 1 Regulation 33 of the bus year have not beer bovide a true and fair v accordance with Ind AS (Rs. in Lacs) Year to date figures for current period ended 30-09- 2016 0.75 334.81 (94.03) 241.53 | rescribed under Section 133 of the , 2017, the Company has first time SEBI (Listing Obligation and n subjected to review. However, the lew. |
| 5 1 5 1 5 1 5 5 1 5 5 | The above results have been reviewed by the Audit Committee and approved of Previous period figures have been regrouped /rearranged, wherever considered The above results have been prepared in accordance with Companies (Indian & Companies Act, 2013 and other recognised accounting practices and policies to adopted Ind AS with transition date of April 1, 2016. The Statutory Auditors of the Company have carried out a "Limited Review" of Disclosure Requirements) Regulations, 2015. The IND AS compliant correspon Company's management has exercised necessary due diligence to ensure that Reconciliation of net profit reported in accordance with India GAAP to Total Comparticular Particular Net Profit as per Indian GAAP (loss) of fair valution of investments (loss) of the Profit before Other Comprehensive Income as per Ind AS (lotal Comprehensive Income (Net of Taxes) (lotal Comprehensive Income for the period) | d necessary. Accounting Standards) R to the extent applicable. A the above results as per ding figures of the previous such financial results pr mprehensive Income in a months ended 30/09/2016 1.03 90.94 1.38 93.35 | ules, 2015 (Ind AS), p With effect from April 1 Regulation 33 of the bus year have not beer ovide a true and fair v accordance with Ind AS (Rs. in Lacs) Year to date figures for current period ended 30-09- 2016 0.75 334.81 (94.03) 241.53 0.08 | rescribed under Section 133 of the , 2017, the Company has first time SEBI (Listing Obligation and n subjected to review. However, the lew. |
| 5 1 2 3 3 3 3 3 3 3 3 3 | The above results have been reviewed by the Audit Committee and approved Previous period figures have been regrouped /rearranged, wherever considere The above results have been prepared in accordance with Companies (Indian & Companies Act, 2013 and other recognised accounting practices and policies to adopted Ind AS with transition date of April 1, 2016. The Statutory Auditors of the Company have carried out a "Limited Review" of Disclosure Requirements) Regulations, 2015. The IND AS compliant correspon Company's management has exercised necessary due diligence to ensure that Reconciliation of net profit reported in accordance with India GAAP to Total Comparticular Particular Net Profit as per Indian GAAP Ind AS Adjustment: Let quin /(loss) of fair valution of investments adjustments in Deferred Taxes Let Profit before Other Comprehensive Income as per Ind AS other Comprehensive Income (Net of Taxes) Total Comprehensive Income for the period | d necessary. Accounting Standards) R to the extent applicable. A the above results as per ding figures of the previous such financial results pr mprehensive Income in a months ended 30/09/2016 1.03 90.94 1.38 93.35 | ules, 2015 (Ind AS), p With effect from April 1 Regulation 33 of the bus year have not beer ovide a true and fair v accordance with Ind AS (Rs. in Lacs) Year to date figures for current period ended 30-09- 2016 0.75 334.81 (94.03) 241.53 0.08 241.61 | rescribed under Section 133 of the , 2017, the Company has first time SEBI (Listing Obligation and n subjected to review. However, the ew. S is given below. |
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Rajendra K. Gupta & Associates

Chartered Accountants

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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 and half year ended on 30th September, 2017. This statement has been prepared by the Company pursuant to requirements of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to the fact that figures for the corresponding quarter and half year ended on 30th September, 2016 including the reconciliation of profit under Ind AS of the corresponding quarter and half year ended with profit reported under previous GAAP, as reported in this financial statement have been approved by Company's Board of Directors but have not been subjected to review. This Statement is responsibility of the Company's Management and has been approved by its 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, Engagements to Review Financial Statements 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 prepared in accordance with applicable Indian Accounting Standards (Ind AS) as per Section 133 of the Companies Act, 2013 read with the relevant rules framed 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai

Dated: 30th November, 2017

TENDRA A. COURSE DE LA COURSE D

For Rajendra K Gupta & Associates

Chartered Accountants

Firm Regd. No. 108373W

RAJĖNDRA KUMAR GUPTA

Partner

Membership No. 009939