

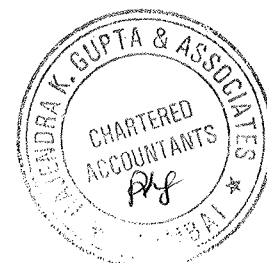
WEST LEISURE RESORTS LIMITED

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

Regd. Office : 10, Kitab Mahal, 2nd Floor, 192, Dr. D.N. Road, Fort, Mumbai - 400 001

Tel. No.: 022 - 23686617; Fax: 022 - 23684644; E-mail ID: ho@hawcoindia.com

PART I Statement of Unaudited Financial Results for the Quarter ended 30-06-2018					
					(₹ in Lakhs)
	Particulars	3 months ended 30/06/2018	Preceding 3 months ended 31/03/2018	Corresponding 3 months ended 30/06/2017	Previous year ended 31/03/2018
		Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from Operations	1.06	218.59	3.55	228.72
II.	Other Income	0.07	-	-	-
III.	Total Revenue (I + II)	1.13	218.59	3.55	228.72
IV.	Expenses				
	Purchase of stocks in trade	-	-	-	-
	Employees Benefit Expense	0.93	-	3.70	10.20
	Annual Listing Fees	2.50	-	2.53	2.53
	Legal & Professional fees	0.39	0.36	1.26	2.85
	Derpreciation and amortisstion expenses	0.05	-	-	-
	Other expenses	0.49	(9.56)	0.39	1.41
	Total expenses	4.36	(9.20)	7.88	16.99
V.	Profit before exceptional and extraordinary Items and tax (III-IV)	(3.23)	227.79	(4.33)	211.73
VI.	Exceptional Items	-	-	-	-
VII.	Profit before extraordinary Items and tax (V- VI)	(3.23)	227.79	(4.33)	211.73
VIII.	Extraordinary Items	-	-	-	-
IX.	Profit before tax (VII-VIII)	(3.23)	227.79	(4.33)	211.73
X.	Tax expense :				
	(1) Current Tax	-	-	-	-
	(2) Deferred tax	(0.87)	(0.37)	(0.26)	(1.49)
XI.	Profit / (Loss) for the period from continuing operations (IX-X)	(2.36)	228.16	(4.07)	213.22
XII.	Profit / (Loss) form 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)	(2.36)	228.16	(4.07)	213.22
XVI.	Earnings Per equity Share :				
	Basic	(0.08)	7.47	(0.13)	6.98
	Diluted	(0.08)	7.47	(0.13)	6.98



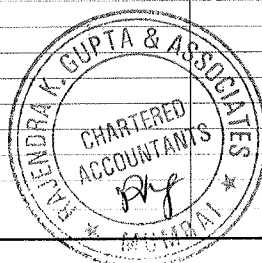
PART-II		Segment wise Revenue, Results, Assets & Liabilities			(₹ in Lakhs)
	Particulars	3 months ended 30/06/2018	Preceding 3 months ended 31/03/2018	Corresponding 3 months ended 30/06/2017	Previous year ended 31/03/2018
		Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue				
	Financial	0.16	218.59	0.55	219.72
	Services	0.90	-	3.00	9.00
	Unallocated	-	-	-	-
	Net Sales / Income From Operations	1.06	218.59	3.55	228.72
2	Segment Results				
	Financial	0.16	218.59	0.55	219.72
	Services	0.07	-	(0.33)	(0.18)
	Total	0.23	218.59	0.22	219.54
	Other Un-allocable Expenditure Net of Unallocated Income	(3.46)	9.20	(4.55)	(7.81)
	Profit before Tax	(3.23)	227.79	(4.33)	211.73
3	Segment Assets :				
	Financial	2,294.45	2,294.01	2,137.85	2,294.01
	Services	0.81	-	-	-
	Unallocated Corporate Assets	55.35	63.19	9.12	63.19
	Total	2,350.61	2,357.20	2,146.97	2,357.20
4	Segment Liabilities :				
	Financial	-	-	-	-
	Services	0.08	-	6.82	-
	Unallocated Corporate Assets	0.20	4.52	4.76	4.52
	Total	0.28	4.52	11.58	4.52

NOTES :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on August 6, 2018.
- Figures of the previous periods have been regrouped/rearranged wherever necessary/practicable to conform to the current presentation.
- The Company had prepared and presented its financial results for the quarter ended June 30, 2017 in accordance with the Indian Accounting Standards (Ind AS) as prescribed under the Companies (Indian Accounting Standards) Rules, 2015 ('the Rules') and in compliance with Rule 4(1)(iii) of the Rules. Pursuant to the resolution (s) passed by the Board of Directors on March 31, 2018, the Company was classified as a Core Investment Company ('CIC'). As a CIC, the Company is mandated to adopt Ind AS only from accounting periods beginning on or after 1st April, 2019, as per provisions of Rule 4(1)(iv)(b)(A) of the Rules. The Company has therefore prepared and presented these results in accordance with the previously followed accounting standards ('IGAAP') as prescribed under the Rules. A reconciliation of the financial results as per IGAAP for the quarter ended June 30, 2017 with those as prepared and presented earlier under Ind AS is presented below for information.

Sr. No	Nature of Adjustment	(₹ in Lakhs)
		3 months ended 30/06/2017
A)	Total Comprehensive Income as per previous reported Ind AS	75.38
B)	Add / (Less): Ind AS Adjustments	
	Other Comprehensive Income (Net of Taxes)	(0.07)
	Net gain / (loss) on sale or fair valuation of investments	(82.36)
	Tax adjustment on above Ind AS Adjustments	15.97
	Deferred Tax adjustments	(12.99)
	Total Ind AS adjustments	(79.45)
C)	Net Profit / (Loss) as per Indian GAAP	(4.07)

- Investors can visit the Company's website at www.westleisureresort.co.in



By Order of the Board

O. P. Adukia
Director

Rajendra K. Gupta & Associates

Chartered Accountants

CA Rajendra Kumar Gupta
B.Com, F.C.A.

CA Sunita Sandeep Gupta
B.Com, F.C.A.

CA Rajesh Parasnath Tiwari
B.Com, A.C.A.

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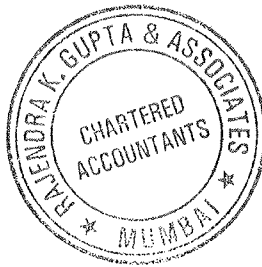
Limited Review Report to:
The Board of Directors
West Leisure Resorts Ltd.,
Mumbai

We have reviewed the accompanying statement of Unaudited Financial Results of West Leisure Resorts Ltd ("the Company") for the quarter ended on 30th June, 2018. This statement is the responsibility of the Company's Management and has been approved by the 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, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" 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 Standalone Statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai
Dated: 06th August, 2018



For Rajendra K Gupta & Associates
Chartered Accountants
Firm Regd. No. 108373W

Rajendra Kumar Gupta
RAJENDRA KUMAR GUPTA
Partner
Membership No.00 9939