WEST LEISURE RESORTS LIMITED

Regd. Off.: Mall Office, 2nd Floor, Metro Junction Mall of West Pioneer Properties (India) Pvt. Ltd,
Netivali, Kalyan (E), Thane-421306
Tel. No.: 0251 – 2352387 E-mail Id: ho@hawcoindia.com
CIN: L55101MH2008PLC177941 Website: www.westleisureresort.co.in

8th February, 2023

To,

BSE Ltd
Phiroz Jeejeebhoy Towers
Dalal Street
Mumbai 400 001

Re : Submission of Unaudited Financial Results of the Company for the quarter ended 31st December, 2022

Dear Sirs,

Enclosed is a copy of unaudited financial results of the Company for the quarter ended 31st December, 2022, as approved by the Board of Directors of the Company at its meeting held today, which commenced at 10:30 am and concluded on 10:55 am, together with a copy of the Limited Review Report of M/s. Bhatter & Company, auditors of the Company.

Thanking you,

Yours faithfully,
For **West Leisure Resorts Limited**

Vaibhav Kantilal Dodia
Digitally signed by Vaibhav Kantilal Dodia
Date: 2023.02.08 10:59:21 +05'30'

Vaibhav Dodia
Company Secretary & Compliance Officer

Encl : a/a

Bhatter & Company

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

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 December 31, 2022 and year to date from April 1, 2022 to December 31, 2022 ("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. The Statement 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 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, w e 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, 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.

For Bhatter & Company
Chartered Accountants
Firm Regd. No. 131092W

D.H. Bhatter
Proprietor
Membership No. 016937
UDIN: 23016937BGSDNW9105

Place: Mumbai
Dated: 08th February, 2023

307, Tulsiani Chambers, Nariman Point, Mumbai - 400 021
Tel.: 2285 3039 / 3020 8868 • E-mail : dhbhatter@gmail.com

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PART I — Rs. In Lakhs

Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31-12-2022

	Particulars	3 months ended 31/12/2022	3 months ended 30/09/2022	Corresponding 3 months ended 31/12/2021	Year to date for period ended 31/12/2022	Year to date for period ended 31/12/2021	Previous year ended 31/03/2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income						
	Revenue from operations						
(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	(2.29)	8.37	5.59	23.31	2.01	-
(vii)	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
(viii)	Sale of services	5.40	5.40	4.50	16.20	13.50	18.00
(ix)	Other Operating Income	-	-	-	-	-	-
I	**Total revenue from operations**	**3.11**	**13.77**	**10.09**	**39.51**	**15.51**	**18.00**
II	Other Income	0.07	-	-	0.07	-	0.06
III	**Total Income (I + II)**	**3.18**	**13.77**	**10.09**	**39.58**	**15.51**	**18.06**
	Expenses						
(i)	Fees and commission expenses	-	-	-	-	-	-
(ii)	Net loss on fair value changes	-	-	-	-	-	20.71
(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	6.57	6.37	5.34	19.93	15.88	21.35
(ix)	Finance costs	-	-	-	-	-	-
(x)	Depreciation expenses	0.02	0.02	-	0.05	0.02	0.03
(xi)	Legal and Professional Fees	0.44	0.41	0.48	1.42	1.21	1.74
(xii)	Annual Listing Fees	0.75	0.75	0.75	2.25	2.25	3.00
(xiii)	Other expenses	0.44	0.67	0.46	1.71	1.59	2.08
IV	**Total expenses**	**8.22**	**8.22**	**7.03**	**25.36**	**20.95**	**48.91**
V	**Profit/(Loss) before exceptional items and tax (III-IV)**	**(5.04)**	**5.55**	**3.06**	**14.22**	**(5.44)**	**(30.85)**
VI	Exceptional items	-	-	-	-	-	-
VII	**Profit / (Loss) before tax (V-VI)**	**(5.04)**	**5.55**	**3.06**	**14.22**	**(5.44)**	**(30.85)**
VIII	**Tax expense:**						
	(a) Current tax	-	-	-	-	-	-
	(b) Deferred tax	-	(0.56)	1.36	0.20	0.14	(5.68)
	(c) Earlier years adjustments	-	(0.01)	-	-	0.03	0.03
IX	**Profit / (Loss) for the period/year from continuing operations (VII-VIII)**	**(5.04)**	**6.12**	**1.70**	**14.02**	**(5.61)**	**(25.20)**
X	Profit / (Loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	**Profit / (Loss) from discontinued operations (after tax) (X-XI)**	**-**	**-**	**-**	**-**	**-**	**-**
XIII	**Profit / (Loss) for the period/year (IX+XII)**	**(5.04)**	**6.12**	**1.70**	**14.02**	**(5.61)**	**(25.20)**
XIV	**Other Comprehensive Income**						
(A)	(a) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	(91.02)
	(b) Income tax on items that will not be reclassified to Profit or Loss	-	-	-	21.80	24.92	43.86
(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)	**-**	**-**	**-**	**21.80**	**24.92**	**(47.16)**
XV	**Total Comprehensive Income/(Loss) for the period/year (XIII +XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period/year)**	**(5.04)**	**6.12**	**1.70**	**35.82**	**19.31**	**(72.36)**
XVI	**Earnings Per Share (for continuing operations)- (Face value of ₹ 10 each)**						
	Basic (in ₹)	(0.17)	0.20	0.06	0.46	(0.18)	(0.83)
	Diluted (in ₹)	(0.17)	0.20	0.06	0.46	(0.18)	(0.83)
XVII	**Earnings Per Share (for discontinued operations)- (Face value of ₹ 10 each)**						
	Basic (in ₹)	-	-	-	-	-	-
	Diluted (in ₹)	-	-	-	-	-	-
XVIII	**Earnings Per Share (for continuing and discontinued operations)- (Face value of ₹ 10 each)**						
	Basic (in ₹)	(0.17)	0.20	0.06	0.46	(0.18)	(0.83)
	Diluted (in ₹)	(0.17)	0.20	0.06	0.46	(0.18)	(0.83)

BHATTER & CO. CHARTERED ACCOUNTANTS FRN 131092W

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Rs. In Lakhs

PART-II Segment wise Revenue, Results, Assets & Liabilities

	Particulars	3 months ended 31/12/2022	3 months ended 30/09/2022	Corresponding 3 months ended 31/12/2021	Year to date for period ended 31/12/2022	Year to date for period ended 31/12/2021	Previous year ended 31/03/2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Segment Revenue:**						
	a) Financial	(2.29)	8.37	5.59	23.31	2.01	-
	b) Services	5.40	5.40	4.50	16.20	13.50	18.00
	c) Unallocated	-	-	-	-	-	-
	Net sales / income from operations	**3.11**	**13.77**	**10.09**	**39.51**	**15.51**	**18.00**
2	**Segment Results:**						
	a) Financial	(2.29)	8.37	5.60	23.30	2.01	(20.73)
	b) Services	(1.55)	1.99	0.22	0.25	0.79	0.92
	c) Unallocated	(1.20)	(4.81)	(2.76)	(9.33)	(8.24)	(11.04)
		(5.04)	**5.55**	**3.06**	**14.22**	**(5.44)**	**(30.85)**
	Less: Finance Costs	-	-	-	-	-	-
	Profit / (Loss) before exceptional items and tax	**(5.04)**	**5.55**	**3.06**	**14.22**	**(5.44)**	**(30.85)**
	Less: Exceptional items		-	-	-	-	-
	Profit / (Loss) before tax	**(5.04)**	**5.55**	**3.06**	**14.22**	**(5.44)**	**(30.85)**
3	**Segment Assets :**						
	a) Financial	1,681.67	1,681.71	1,779.75	1,681.67	1,779.75	1,666.28
	b) Services	-	-	-	-	-	-
	c) Unallocated	226.26	231.01	185.01	226.26	185.01	208.23
	Total	**1,907.93**	**1,912.72**	**1,964.76**	**1,907.93**	**1,964.76**	**1,874.51**
4	**Segment Liabilities :**						
	a) Financial	-	-	-	-	-	-
	b) Services	6.67	6.00	5.19	6.67	5.19	6.14
	c) Unallocated	3.08	5.85	2.49	3.08	2.49	2.97
	Total	**9.75**	**11.85**	**7.68**	**9.75**	**7.68**	**9.11**

Notes:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on February 08,2023.
2. Financial Results is also available on the website www.bseindia.com and on the Company's website at www.westleisureresort.co.in
3. Figures of the previous period have been regrouped/rearranged wherever necessary/practicable to conform to the current presentation.

By Order of the Board

Nitin Vasant Mhatre
Director
DIN: 08294405

Mumbai
February 08,2023

BHATTER & CO. CHARTERED ACCOUNTANTS