



Bhatler & Company

CHARTERED ACCOUNTANTS

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

To the Board of Directors of West Leisure Resorts Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of Financial Results of West Leisure Resorts Limited ("the Company"), for the quarter and year ended March 31, 2023, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

We have conducted the audit to the best of our information and according to the explanations given to

measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and

significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the

WEST LEISURE RESORTS LIMITED

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

Registered Office: 2nd Floor, Metro Junction Mall of West Pioneer Properties (India) Pvt Ltd,
Plot No. 10, Sector 10, Gurgaon, Haryana, India - 122002

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Sub: Declaration with respect to Audit Report with unmodified opinion on the Audited Financial Results of the Company for the quarter and year ended 31st March, 2023.

West Leisure Resorts Limited

**Vaibhav Dodia
Company Secretary & Compliance Officer**