



Date: May 28, 2025

To,
The General Manager,
Department of Corporate Services,
BSE Ltd.
P.J. Towers, Dalal Street,
Fort, Mumbai- 400 001

To,
The Manager,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex,
Bandra (East), Mumbai - 400051

Ref: BSE Scrip Code: 533941 and NSE Symbol: THOMASCOTT

Dear Sir/ Madam,

Sub: Outcome of Board Meeting.

The Board of Directors of the Company in its Meeting held today i.e. Wednesday, 28th May, 2025 at the Corporate Office of the Company at 405-406, Kewal Industrial Estate, Senapati Bapat Marg, Lower Parel (West), Mumbai - 400 013 has approved inter – alia the following:

1. Audited Financial Statement along with Auditor's Report for the year ended 31st March, 2025.
2. Audited Financial Results of the Company along with Audit Report for the quarter ended 31st March, 2025;
3. Approved the re-appointment of M/s. FRG & Company, Chartered Accountants, as an Internal Auditor of the Company for the FY 2025-26. (The Brief Profile of the Internal Auditor is enclosed herewith).

Kindly note that the meeting commenced at 02.00 P.M. on 28th May, 2025 and concluded at 05.45 P.M. on 28th May, 2025.

This is for your information and record.

Thanking You,

Yours faithfully,

FOR THOMAS SCOTT (INDIA) LIMITED

Brijgopal Bang
Managing Director
DIN: 00112203

Enclosed: As stated above



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 Thomas Scott (India) Ltd.

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, 2025, 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").

In our opinion and to the best of our information and according to the explanations given to us, the financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit/(loss) and total comprehensive profit and other financial information for the quarter and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial results for the quarter and year ended March 31, 2025 under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of Directors' Responsibilities for the Financial Results

These quarterly financial results as well as the year to date Financial Results have been prepared on the basis of the annual financial statements.

The Company's Management and Board of Directors are responsible for the preparation and presentation of the financial results that give a true and fair view of the net profit/(loss) and other comprehensive profit and other financial information in accordance with the recognition





and 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 prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i. Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii. Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.





BHARAT GUPTA & CO.

Chartered Accountants

- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Management and the Board of Directors.
- iv. Conclude on the appropriateness of the Management and the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast 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 audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- v. Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The quarterly Standalone Financial Results are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review.

The Statement includes comparative financial figures and other financial information of the Company as included in the Statement for the corresponding quarter and year ended March 31, 2024, which were audited by the predecessor auditor who had expressed an unmodified conclusion. Our conclusion is not modified in respect of this matter.

UDIN: **25136055BMHXGI6956**

Place: Mumbai

Dated: 28th May, 2025

For M/S Bharat Gupta & Co.
Chartered Accountants

Firm Regd. No. 131010W

M. No. 136055

F.R. No. 131010W

BHARAT GUPTA

Proprietor

Membership No. 136055

Statement of Financial Results for the Quarter and Year Ended 31st Mar 2025

(Rs. in Lacs except share per data)

Sr. no.	Particulars	Quarter ended			For the Year Ended	
		31.03.2025 Unaudited	31.12.2024 Unaudited	31.03.2024 Unaudited	31.03.2025 Audited	31.03.2024 Audited
I	Revenue from Operations	4,761.97	4,539.82	2,571.50	16,103.22	9,109.31
II	Other Income	2.02	18.76	18.64	72.92	22.36
III	Total Income (I+II)	4,763.98	4,558.58	2,590.15	16,176.14	9,131.67
IV	Expenses					
	Cost of material consumed	2,154.91	1,832.45	1,501.54	7,584.14	4,085.50
	Purchases of Stock-in-Trade	1,841.33	701.99	189.43	4,110.33	2,076.02
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,227.68)	(404.86)	(24.15)	(2,076.16)	52.70
	Employee benefits expenses	366.98	369.23	267.12	1,390.21	798.12
	Finance costs	72.35	55.35	6.13	201.58	180.02
	Depreciation and amortisation expenses	22.88	68.97	43.10	221.55	117.05
	Other expenses	964.77	1,486.35	208.11	3,156.45	822.52
	Total Expenses	4,195.55	4,109.48	2,191.27	14,588.11	8,131.93
V	Profit/(Loss) before exceptional items and tax (III-IV)	568.44	449.10	398.88	1,588.03	999.73
VI	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	568.44	449.10	398.88	1,588.03	999.73
VIII	Tax Expense					
	Current Tax	153.07	140.91	-	258.37	-
	Deferred Tax	(0.81)	8.57	(0.95)	(9.28)	(2.47)
	Provision of Tax for Earlier Years	-	(0.82)	-	59.18	-
IX	Profit for the period (VII-VIII)	416.18	300.43	399.83	1,279.76	1,002.20
	Provision for Earlier Years					
X	Other Comprehensive Income	5.38	-	2.48		2.48
XI	Total Comprehensive Income (VIII+X) (Comprising Profit (Loss) and other Comprehensive Income for the period)	421.56	300.43	402.31	1,285.14	1,004.68
XII	Paid-up equity share capital - (Face Value of Rs. 10/- each)	1,266.29	1,129.52	979.52	1,266.29	979.52
XIII	Earnings per share of Rs 10/- each, (Not annualised) :					
	a) Basic	4.98	2.68	5.04	11.58	12.58
	b) Diluted	4.98	2.68	5.04	11.58	12.58
XIV	Reserve excluding revaluation reserves as per balancesheet of previous accounting year				9,328.89	4,089.89

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 28th May 2025
- The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- Figures of the previous period have been regrouped/rearranged wherever necessary/practicable to conform to the current presentation.
- The Company is primarily engaged in single business segment of manufacturing and trading of textile products. In case of segment reporting of geographical segment for Year and quarter ended March 2025, the export turnover of the Company is nil hence, no segment reporting has been done.

Place : Mumbai

Date : 28th May 2025



For Thomas Scott (India) Limited

Brigopal Bang
Managing Director

Thomas Scott (India) Ltd.

CIN: L1809MH2010PLC209302

Tel: 022-6660 7965 / 6660 7967

Regd. Off.: 447, Kewal Industrial Estate, S. B. Marg., Lower Parel (W), Mumbai - 400013, (India).

Corp. Off.: 405 / 406, Kewal Industrial Estate, S. B. Marg., Lower Parel (W), Mumbai - 400013, (India).

Fax: +91-22-66607970, E-mail: investor.tsil@banggroup.com . Web.: www.thomasscott.org



Statement of Assets & Liabilities

Statement of Cash Flow

Particulars	Year Ended		Particulars	Year Ended	Year Ended
	31.03.2025	31.03.2024		31.03.2025	31.03.2024
	Audited	Audited		Audited	Audited
ASSETS			A. Cash flow from Operating Activities		
1. Non-current assets			Net profit/(loss) before tax and extraordinary items	1,588.03	999.73
(a) Property, plant and equipment	1,131.04	755.53	Adjustments for		
(b) Intangible assets	43.82	31.69	Depreciation and amortisation expenses	221.55	117.05
(c) Work in Progress	12.59	25.03	Loss on sale of fixed assets	3.24	
(d) Deferred tax assets (net)	22.02	12.74	Interest income	(1.51)	(1.09)
(e) Other non-current assets	371.17	83.37	Interest expense	201.58	173.51
	1,580.63	908.37	Operating profit before Working Capital changes	2,012.90	1,289.20
2. Current assets			Adjustments for		
(a) Inventories	5,989.18	2,928.06	Decrease / (Increase) in trade receivables	(3,336.54)	128.45
(b) Financial assets			Decrease / (Increase) in inventories	(3,061.12)	(420.74)
(i) Trade receivable	5,770.10	2,433.56	Decrease/(Increase) other non-current assets	(287.80)	(60.41)
(ii) Cash and cash Equivalents	8.56	20.47	Decrease/(Increase) other current assets	(140.16)	(33.58)
(iii) Bank balances other than cash			Increase / (Decrease) in non-current provisions	7.88	6.76
and cash equivalents	24.99	20.81	Increase / (Decrease) in trade payables	611.46	(1,801.25)
(c) Other current assets	720.49	580.33	Increase / (Decrease) in current provisions	266.38	48.89
	12,513.32	5,983.24	Increase / (Decrease) in other current liabilities	(3.19)	2.90
TOTAL ASSETS	14,093.96	6,891.60	Cash generated from operations	(3,930.20)	(839.78)
EQUITY AND LIABILITIES			Direct taxes paid	-	-
Equity			Net Cash from Operating Activities	(3,930.20)	(839.78)
(a) Equity share capital	1,266.29	979.52	B. Cash flows from Investing activities		
(b) Other equity	9,328.89	4,089.89	Purchase of Fixed Assets	(602.74)	(448.53)
	10,595.18	5,069.41	Receipts from sale of assets	4.90	0.48
Liabilities			Increase / (Decrease) in deposits with bank	4.18	653.34
1. Non-current liabilities			Interest Received	1.51	1.09
(a) Financial liabilities			Net Cash from Investing Activities	(592.15)	206.38
(i) Borrowings	242.46	122.98	C. Cash flows from Financing Activities		
(ii) Other financial liabilities	-	-	cash proceeds from issuing share warrant	3,953.87	2,737.99
(b) Provisions	36.68	28.80	Short term borrowings	638.68	(444.17)
	279.14	151.78	Long term	119.48	(1,471.89)
2. Current liabilities			Interest expense	(201.58)	(173.51)
(a) Financial liabilities			Net cash from Financing Activities	4,510.43	648.42
(i) Borrowings	1,105.35	466.68	Net increase in cash and cash equivalents (A + B + C)	(11.92)	15.02
(ii) Other financial liabilities	-	-	Cash and cash equivalents at the beginning of the year	20.47	5.45
(ii) Trade payable	1,695.61	1,084.15	Cash and cash equivalents at the end of the year	8.56	20.47
(b) Provisions	389.25	86.96			
(c) Other current liabilities	29.44	32.63			
	3,219.63	1,670.40			
TOTAL EQUITY AND LIABILITIES	14,093.96	6,891.60			

For Thomas Scott (India) Limited

Brigopal Bang
Managing Director

Place : Mumbai
Date : 28th May 2025

Thomas Scott (India) Ltd.

CIN: L1809MH2010PLC209302

Tel: 022-6660 7965 / 6660 7967

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Date: May 28, 2025

To,
The General Manager,
Department of Corporate Services,
BSE Ltd.
P.J. Towers, Dalal Street,
Fort, Mumbai- 400 001

To,
The Manager,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex,
Bandra (East), Mumbai - 400051

Ref: BSE Scrip Code: 533941 and NSE Symbol: THOMASCOTT

Dear Sir/ Madam,

Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosures Requirement) Regulations, 2015.

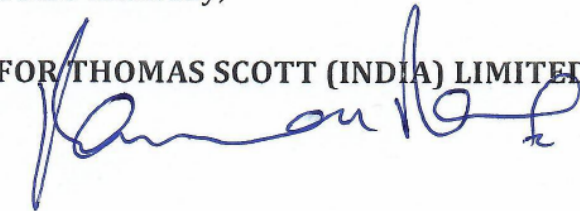
Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, the undersigned do hereby confirm that the Statutory Auditor of the Company, M/s. Bharat Gupta & Co., Chartered Accountants (Registration No. 131010W) have issued an Audit Report with unmodified opinion on Statement of Audited Financial Results (Standalone) of the Company for the quarter and financial year ended March 31, 2025.

This is for your information and record.


Thanking You,

Yours faithfully,

FOR THOMAS SCOTT (INDIA) LIMITED



Brijgopal Bang
Managing Director
DIN: 00112203



Samir Samaddar
Chief Financial Officer



Brief Profile of the Internal Auditor:

Name of the Firm	M/s. FRG & Company, Chartered Accountants
Name of the Auditor	Mr. Rajesh Tiwari
Whether the firm is partnership or individual	Partnership Firm
Address	7th Floor, Wing-B, Supreme Business Park, Behind Lake Castle Building, Hiranandani Gardens, Powai, Mumbai 400076
Reason for change viz. appointment, re appointment, resignation, removal, death or otherwise	Appointment of M/s. FRG & Company, Practicing Chartered Accountants (FRN: 023258N), as an Internal Auditor of the Company for the FY 2025-26 in compliance with the provision of Companies Act, 2013 and SEBI (LODR) Regulations, 2015
Date of appointment/re-appointment /cessation (as applicable) and term of appointment/re appointment	Date of Appointment: 28.05.2025 Term of Appointment: Re-appointed as the Internal Auditor of the Company for the FY 2025-26.
Brief Profile	M/s. FRG & Company is a professionally managed Chartered Accountancy firm dedicated to delivering high-quality audit, taxation, and advisory services. With a primary focus on statutory audits, tax audits, and internal audits, the firm supports clients in ensuring regulatory compliance, financial transparency, and operational efficiency. They serve a diverse clientele including SMEs, corporates, and professionals across various industries. Their services also extend to income tax filing, GST compliance, TDS returns, bookkeeping, and company incorporation.
Disclosure of relationships between directors (in case of appointment of a director)	Not applicable