KD LEISURES LIMITED
(Formerly known as VISHVESHAM INVESTMENT & TRADING LIMITED)
Regd. Office: B-702, 7th Floor, Neelkanth Business Park, Kirol Village, Near Bus Depot, Vidyavihar West Mumbai 400086
CIN: L55100MH1981PLC272664

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st March,2023

Sl. No.	Particulars	3 months ended 31.03.2023	Preceeding 3 months ended 31.12.2022	Corresponding 3 months ended 31.03.2022	year ended 31st march,2023	Previous Year ended 31.03.2022
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)	(Audited)
1	**Income From Operations**					
	a) Revenue from Operations	0.00	0.00	4.380	180.17	10.760
	b) Other Income	0.00	0.00	2.500	8.15	21.790
	Total Income	**0.00**	**0.00**	**6.880**	**188.313**	**32.550**
2	**Expenses**					
	a) Cost of Materials consumed	0.00	0.00	2.900	180.14	5.470
	b) Employee benefits expense	0.00	0.00	1.050	0.87	3.480
	c) Finance Costs	0.00	0.00	0.010	0.00	0.010
	d) Depreciation and amortisation expense	0.00	0.00	1.100	0.27	1.100
	e) Other Expenses	0.57	0.30	1.620	2.80	5.690
	Total Expenses (a to e)	**0.57**	**0.300**	**6.680**	**184.084**	**15.760**
3	**Profit/(Loss) before exceptional items and tax (1-2)**	**(0.57)**	**(0.30)**	**0.210**	**4.229**	**16.790**
4	Exceptional Items			-	202.62	-
5	**Net Profit/(Loss) before tax (3-4)**	**0.00**	**(0.30)**	**0.210**	**(198.39)**	**16.790**
6	Tax Expenses	-	-	0.460	-	4.780
7	**Net Profit /(Loss) for the period (5-6)**	**0.00**	**(0.30)**	**(0.26)**	**(198.39)**	**12.01**
8	Other Comprehensive Income (net of tax)			-		
	a.) Items that will not be reclassified to profit or loss	-	-	-	-	-
	Re-measurement gains (losses) on defined benefit plans					
	a.) Items that will be reclassified to profit or loss	-	-	-	-	-
	Net other comprehensive income to be reclassified to profit or loss in subsequent periods					
9	**Total Comprehensive Income/ (Loss) (7+8)**	**-**	**-0.30**	**-0.26**	**(198.39)**	**12.01**
10	Paid-up equity share capital (Face Value Rs. 10/- per share)	324.00	324.00	324.00	324.00	324.00
11	Other Equity					
12	Earnings Per Share (face value Rs 10/- per share) (not annualized):					
	a.) Basic Earnings per share (Rs.)	**0.00**	**0.00**	**(0.008)**	**(0.61)**	**0.37**
	b.) Diluted Earnings per share (Rs.)	**0.00**	**0.00**	**(0.008)**	**(0.61)**	**0.37**

Notes

1.The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) as specified in the companies (Indian Accounting Standard) Rules, 2015 as amended in terms of regulation 33 of the SEBI (listing obligations and disclosure requirements) Regulation, 2015 and SEBI circular dated July 05, 2016.

2.The above standalone financial results of the company for the quarter/year ended 31st Martch,2023 have been reviewed by the Audit Committee and approved by the Board of Directors at theirmeeting held on 30th may,2024

3.The previous quarters/ financial year figures have been regrouped/rearranged wherever necessary to make them comparable.

4. Exceptional items include writing off of trade receivables , inventories, fixed assets & duties & taxes recoverable, expenses payable

5.The financial results have been subjected to the limited review by the statutory auditors of the company

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN: 000203N

STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Amount Rs. In Lacs)

Sl.No.	PARTICULARS	As at 31.03.2023	As at 31.03.2022
		(Audited)	(Audited)
A	**ASSETS**		
	Non-current assets		
	a) Property, Plant & Equipment	0.00	5.64
	b) Financial Assets		
	i) Investments		
	ii) Other financial assets		
	c) Deferred tax assets	0.96	0.96
	d) Loans	176.50	
	e) Investment Property		
	f) Other non current assets		
	Total Non-current assets	**177.46**	**6.60**
	Current assets		
	a) Financial Assets		
	i) Inventories	0.00	80.7
	ii) Trade receivable	0.00	118.9
	iii) Cash and cash equivalents	8.26	1.78
	iv) Other financial assets	0.06	
	v) Property, Plant and Equipment		
	b) Other current assets	1.84	181.93
	Total Current Assets	**10.16**	**383.31**
	TOTAL ASSETS	**187.62**	**389.91**
B	**EQUITY AND LIABILITIES**		
	Equity		
	a) Equity Share Capital	324.00	324
	b) Other equity	(156.84)	
	i) Retained Earnings		41.55
	Total Equity	**167.16**	**365.55**
	Liabilities		
	Non-current liabilities		
	a) Financial liabilities		
	b) Provisions		
	c) Borrowings		
	d) Other non current liabilities		
	Total Non-current liabilities		
	Current liabilities		
	a) Financial liabilities		
	i) Borrowings		
	ii) Trade payables		8.61
	b) Provisions		11.66
	c) Other current liabilities	20.47	4.09
	Total Current liabilities	**20.47**	**24.36**
	TOTAL EQUITY AND LIABILITIES	**187.62**	**389.91**

for KD LEISURES LIMITED
For and on behalf board
of directors
Mandeep singh thukral
Managing director & CFO
DIN:09160320

Surpreet kaur Rekhi
Company Secretary
M.NO:F9467
Place:

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN: 000203N

Statement of standlone cash flow for the Year ended 31st March, 2023

(Rs. in Lakhs)

PARTICULARS	For the year ended 31 March, 2023		For the year ended 31 March, 2022	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before tax and Extra Ordinary Activities		**(198.39)**		**16.79**
Adjustment For: -				
Depreciation	0.27		1.10	
Finance Cost	-		-	
Sub Total		**0.27**		1.10
A.Operating Profit before working capital Changes		**(198.11)**		**17.89**
Adjustment For				
Trade Receivables	118.90		(25.25)	
Inventories	80.70		-	
Increase /Decrease in other current assets	(0.06)		-	
Increase /Decrease in Non current financial Investment	-		-	
Increase /Decrease in other current assets	180.09		-	
Increase /Decrease in Current financial loans	-		-	
Increase /Decrease in Non current financial loans	(176.50)		-	
Increase /Decrease in Other Current financial Assets	-		-	
Increase /Decrease in other current financial Liabilities	16.38		-	
Increase /Decrease in other current Liabilities	-		4.05	
Increase /Decrease in other current provision	(11.66)		-	
Increase /Decrease in Trade Payables	(8.61)		-	
Increase /Decrease in other Non current financial Liabilities	-		-	
Increase /Decrease in other Non current Liabilities	-		-	
Sub Total		199.24		(21.20)
NET CASH FLOW FROM OPERATING ACTIVITES		**1.12**		**(3.31)**
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	5.37		-	
Sale of Fixed Assets	-		-	
Investment made	-		12.4	
Sub Total		5.37		12.40
NET CASH FLOW FROM INVESTING ACTIVITES		**5.37**		**12.40**
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from long term borrowings/ Financial Liablity	-		(11.79)	
Proceeds from Settlement of Loans	-		-	
Finance Cost	-		-	
Sub Total		-		(11.79)
NET CASH FLOW FROM FINANCING ACTIVITIES		**-**		**(11.79)**
Net increase/(decrease) in cash & Cash equivalents (A+B+C)		**6.49**		**(2.70)**
Cash and Cash Equivalent at beginning of year		1.78		4.49
Cash and Cash Equivalent at the end of year		8.26		1.79

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