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 6 MONTH ENDED 30TH SEPTEMBER, 2023

(Amount Rs. In Lacs)

Sl. No.	Particulars	3 months ended 30.09.2023	Preceeding 3 months ended 30.06.2023	Corresponding 3 months ended 30.09.2022	6 Months ended 30.09.2023	Corresponding 6 months ended 30.09.2022	Previous Year ended 31.03.2023
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	**Income From Operations**						
	a) Revenue from Operations	-	-	16.92	0.000	180.166	180.166
	b) Other Income	-	-	1.67	0.00	8.15	8.147
	Total Income	**-**	**-**	**18.583**	**0.00**	**188.31**	**188.313**
2	**Expenses**						
	a) Cost of Materials consumed	-	-	20.81	0.00	180.14	180.141
	b) Employee benefits expense	-	-	0.00	0.00	0.87	0.870
	c) Finance Costs	-	-		0.00		-
	d) Depreciation and amortisation expense	-	-	0.00	0.00	0.27	0.275
	e) Other Expenses	0.25	0.25	0.60	0.50	1.93	2.798
	Total Expenses (a to e)	**0.25**	**0.25**	**21.417**	**0.50**	**183.22**	**184.084**
3	**Profit/(Loss) before exceptional items and tax (1-2)**	**(0.25)**	**(0.25)**	**(2.844)**	**(0.50)**	**5.10**	**4.229**
4	Exceptional Items			202.62	0.00	202.62	202.618
5	**Net Profit/(Loss) before tax (3-4)**	**(0.25)**	**(0.25)**	**(205.462)**	**(0.50)**	**(197.52)**	**(198.389)**
6	Tax Expenses	0.00	0.00	-	-	-	-
7	**Net Profit /(Loss) for the period (5-6)**	**(0.25)**	**(0.25)**	**(205.46)**	**(0.50)**	**(197.52)**	**(198.39)**
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)**	**-0.25**	**-0.25**	**-205.46**	**(0.50)**	**(197.52)**	**-198.39**
10	Paid-up equity share capital (Face Value Rs. 10/- per share)	324.00	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)**	**(0.6341)**	**(0.00)**	**(0.6096)**	**(0.6096)**
	b.) Diluted Earnings per share (Rs.)	**(0.00)**	**(0.00)**	**(0.6341)**	**(0.00)**	**(0.6096)**	**(0.6096)**

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/half year ended 30th september,2022 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.The financial results have been subjected to the limited review by the statutory auditors of the company



STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Amount Rs. In Lacs)

Sl.No.	PARTICULARS	As at 30.09.2023	As at 31.03.2023
		(Un-Audited)	(Audited)
A	**ASSETS**		
	Non-current assets		
	a) Property, Plant & Equipment	0.00	0.00
	b) Financial Assets		
	i) Investments		
	ii) Other financial assets		
	c) Deferred tax assets	0.96	0.96
	d) Loans	176.50	176.50
	e) Investment Property		
	f) Other non current assets		
	Total Non-current assets	**177.46**	**177.46**
	Current assets		
	a) Financial Assets		
	i) Inventories	0.00	0.00
	ii) Trade receivable	0.00	0.00
	iii) Cash and cash equivalents	8.26	8.26
	iv) Other financial assets	0.06	0.06
	v) Property, Plant and Equipment		
	b) Other current assets	1.84	1.84
	Total Current Assets	**10.16**	**10.16**
	TOTAL ASSETS	**187.62**	**187.62**
B	**EQUITY AND LIABILITIES**		
	Equity		
	a) Equity Share Capital	324.00	324.00
	b) Other equity	-157.34	-156.84
	i) Retained Earnings		
	Total Equity	**166.66**	**167.16**
	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		
	b) Provisions		
	c) Other current liabilities	20.97	20.47
	Total Current liabilities	**20.97**	**20.47**
	TOTAL EQUITY AND LIABILITIES	**187.62**	**187.62**

0.01

Place: Ludhiana
Dated:

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN: 000203N

Statement of standlone cash flow for the Year ended 31st March, 2024

(Rs. in Lakhs)

PARTICULARS	For 6 months ended 30 Sept, 2023		For the year ended 31 March, 2023	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before tax and Extra Ordinary Activities		**(0.50)**		**(198.39)**
Adjustment For: -				
Depreciation	-		0.27	
Finance Cost	-		-	
Sub Total		-		0.27
A.Operating Profit before working capital Changes		**(0.50)**		**(198.11)**
Adjustment For				
Trade Receivables	-		118.90	
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	0.50		-	
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		0.50		199.24
NET CASH FLOW FROM OPERATING ACTIVITES		**-**		**1.12**
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	-		5.37	
Sale of Fixed Assets	-		-	
Investment made	-		-	
Sub Total		-		5.37
NET CASH FLOW FROM INVESTING ACTIVITES		**-**		**5.37**
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from long term borrowings/ Financial Liablity	-		-	
Proceeds from Settlement of Loans	-		-	
Finance Cost	-		-	
Sub Total		-		-
NET CASH FLOW FROM FINANCING ACTIVITIES		**-**		**-**
Net increase/(decrease) in cash & Cash equivalents (A+B+C)		**-**		**6.49**
Cash and Cash Equivalent at beginning of year		8.26		1.78
Cash and Cash Equivalent at the end of year		8.26		8.26

