**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 9 MONTH ENDED 31st December, 2023

**(Amount Rs. In Lacs)**

| Sl. No. | Particulars | 3 months ended 31.12.2023 | Preceeding 3 months ended 30.09.2023 | Corresponding 3 months ended 31.12.2022 | 9 Months ended 31.12.2023 | Corresponding 9 months ended 31.12.2022 | 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 | 0.00 | 0.00 | - | 0.00 | 180.166 | 180.17 |
| | b) Other Income | 0.00 | 0.00 | - | 0.00 | 8.15 | 8.15 |
| | **Total Income** | **-** | **-** | **-** | **-** | **188.313** | **188.313** |
| 2 | **Expenses** | | | | | | |
| | a) Cost of Materials consumed | 0.00 | 0.00 | - | 0.00 | 180.141 | 180.14 |
| | b) Employee benefits expense | 0.00 | 0.00 | - | 0.00 | 0.870 | 0.87 |
| | c) Finance Costs | - | - | - | - | - | 0.00 |
| | d) Depreciation and amortisation expense | 0.00 | 0.00 | - | 0.00 | 0.275 | 0.27 |
| | e) Other Expenses | 0.25 | 0.25 | 0.300 | 0.75 | 2.231 | 2.80 |
| | **Total Expenses (a to e)** | **(0.250)** | **0.250** | **0.300** | **0.750** | **183.517** | **184.084** |
| 3 | **Profit/(Loss) before exceptional items and tax (1-2)** | **(0.250)** | **(0.250)** | **(0.300)** | **(0.750)** | **4.796** | **4.229** |
| 4 | Exceptional Items | 0.00 | | | 0.00 | 202.618 | 202.62 |
| 5 | **Net Profit/(Loss) before tax (3-4)** | **(0.250)** | **(0.250)** | **(0.300)** | **(0.75)** | **(197.822)** | **(198.39)** |
| 6 | Tax Expenses | - | - | - | - | - | - |
| 7 | **Net Profit /(Loss) for the period (5-6)** | **(0.25)** | **(0.25)** | **(0.30)** | **(0.75)** | **(197.82)** | **(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)** | **-0.30** | **(0.75)** | **-197.82** | **(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** | **(0.0008)** | **0.0000** | **(0.00)** | **(0.6106)** | **(0.61)** |
| | b.) Diluted Earnings per share (Rs.) | **0.00** | **(0.0008)** | **0.0000** | **(0.61)** | **(0.6096)** | **(0.61)** |

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/9 months ended 31st December,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

