**KD LEISURES LIMITED**

Registered office : B-702, 7th Floor, Neelkanth Business Park, Kirol Village,
Near Bus depot, Vidyavihar, West Mumbai - 400086
CIN: L55100MH1981PLC272664

**UNAUDITED STANDALONE FINANCIAL RESULTS**
**FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2025**

**Rs. in Lakhs**

| Sl. No | Particulars | Quarter ended | | | Half year ended | | Year ended |
|---|---|---|---|---|---|---|---|
| | | 30-Sep-25 | 30-Jun-25 | 30-Sep-24 | 30-Sep-25 | 30-Sep-24 | 31-Mar-25 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | **Revenue from operations** | | | | | | |
| | a) Revenue from Operations | - | - | - | - | - | - |
| | b) Other operating Income | - | - | - | - | - | - |
| | **Total revenue from operations** | **-** | **-** | **-** | **-** | **-** | **-** |
| 2 | Other Income | - | - | - | - | - | - |
| 3 | **Total income (1+2)** | **-** | **-** | **-** | **-** | **-** | **-** |
| 4 | **Expenses** | | | | | | |
| | a) Cost of material cnsumed | - | - | - | - | - | - |
| | b) Change in inventories of finished goods, stock in trade and work -in-progress | - | - | - | - | - | - |
| | c) Employee benefits expense | - | - | - | - | - | - |
| | d) Finance costs | - | - | - | - | - | - |
| | d) Depreciation and amortisation expense | - | - | - | - | - | - |
| | e) Other expenses | 0.15 | 0.15 | 0.35 | 0.30 | 0.60 | 4.30 |
| | **Total expenses** | **0.15** | **0.15** | **0.35** | **0.30** | **0.60** | **4.30** |
| 5 | **Profit/(loss) before exceptional item & tax (3-4)** | **(0.15)** | **(0.15)** | **(0.35)** | **(0.30)** | **(0.60)** | **(4.30)** |
| 6 | Exceptional Items | - | **-** | **-** | **-** | **-** | **-** |
| 7 | **Profit/(loss) before tax (5-6)** | **(0.15)** | **(0.15)** | **(0.35)** | **(0.30)** | **(0.60)** | **(4.30)** |
| 8 | Tax expense | - | - | - | - | - | - |
| 9 | **Net Profit/(Loss) after tax (7-8)** | **(0.15)** | **(0.15)** | **(0.35)** | **(0.30)** | **(0.60)** | **(4.30)** |
| 10 | Other comprehensive income (OCI) | | | | | | |
| (a) | Items that will not be reclassified to profit & loss | - | - | - | - | - | - |
| | Income Tax relating to Items that will not be reclassified to profit & loss | - | - | - | - | - | - |
| (b) | Items that will be reclassified to profit & loss | - | - | - | - | - | - |
| | Income Tax relating to Items that will be reclassified to profit & loss | - | - | - | - | - | **-** |
| | Other Comprehensive Income/ (Loss) for the period/year | - | - | - | - | - | - |
| 11 | **Total comprehensive income for the period / year (9+10)** | **(0.15)** | **(0.15)** | **(0.35)** | **(0.30)** | **(0.60)** | **(4.30)** |
| 12 | Paid-up Equity Share Captial (Face value of Rs. 10/- each) | 324.00 | 324.00 | 324.00 | 324.00 | 324.00 | 324.00 |
| 13 | Other Equity (excluding revaluation reserve) | | | | | | (162.14) |
| 14 | Earnings per share (Face vaIue Rs 10/- per share) (not annualized) | | | | | | |
| a. | Basic earnings per share (Rs.) | (0.00) | (0.00) | (0.01) | (0.01) | (0.02) | (0.13) |
| b. | Diluted earnings per share (Rs.) | (0.00) | (0.00) | (0.01) | (0.01) | (0.02) | (0.13) |

**Notes:-**

1 The above Standalone Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 30 December 2025.

2 **Statement of Assets & Liabilities** **Rs. In Lakhs**

| Particulars | As at 30.09.2025 | As at 31.03.2025 |
|---|---|---|
| **Assets** | | |
| **1 Non current assets** | | |
| a. Property, plant and equipment | - | - |
| b. Financial assets | | |
| i) Investments | - | - |
| ii) Other financial assets | - | - |
| c. Deferred tax assets (net) | 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** |
| **2 Current assets** | | |
| a. Inventories | - | - |
| b. Financial assets | | |
| i) Investments | - | - |
| ii) Trade receivable | - | - |
| iii) Cash and cash equivalents | 8.05 | 8.05 |
| iv) Other financial assets | 0.06 | 0.06 |
| c. Other current assets | 0.95 | 0.95 |
| **Total current assets** | **9.06** | **9.06** |
| **TOTAL ASSETS** | **186.52** | **186.52** |
| **EQUITY AND LIABILITIES** | | |
| **1 Equity** | | |
| a. Equity share capital | 324.00 | 324.00 |
| b. Other equity | (162.44) | (162.14) |
| **Total Equity** | **161.56** | **161.86** |
| **LIABILITIES** | | |
| **2 Non current liabilities** | | |
| a. Financial liabilities | - | - |
| b. Provisions | - | - |
| c. Borrowings | - | - |
| d. Other non current liabilities | - | - |
| **Total non current liabilities** | **-** | **-** |
| **3 Current liabilities** | | |
| a. Financial liabilities | | |
| i) Borrowings | - | - |
| ii) Trade Payables | | |
| - total outstanding dues of micro enterprises and small enterprises | - | - |
| - total outstanding dues of Creditors other than micro enterprisesand small enterprises | - | - |
| b. Provisions | - | - |
| c. Other current liabilities | 24.96 | 24.66 |
| **Total current liabilities** | **24.96** | **24.66** |
| **TOTAL EQUITY AND LIABILITIES** | **186.52** | **186.52** |

3 **Statement of Cash Flows** **Rs. In Lakhs**

| | For the period ended | |
|---|---|---|
| | **30.09.2025** | **30.09.2024** |
| **CASH FLOW FROM OPERATING ACTIVITIES** | | |
| Profit Before Tax | (0.30) | (0.60) |
| Adjustments for: | | |
| Depreciation | - | - |
| Finance cost | - | - |
| **Operating Profit Before Working Capital Changes** | **(0.30)** | **(0.60)** |
| Adjustment for net (increase)/decrease in operating assets | | |
| - Loans | - | - |
| - Trade recievables | - | - |
| - Other financial assets | - | - |
| - Other current assets | - | - |
| Adjustment for net increase/(decrease) in operating liabilities | | |
| - Trade payables, Provisions & Other financial liabilities | - | - |
| - Other current liabilities | 0.30 | 0.60 |
| **Cash (used)/generated from operation before tax** | **-** | **-** |
| Less: Income Taxes paid (Net) | - | - |
| **Net cash flows from / (used in) Operating Activities (1)** | **-** | **-** |
| | | |
| **CASH FLOW FROM INVESTING ACTIVITIES** | | |
| Capital expenditure on Property, Plant & Equipment including Capital Advances (Net) | - | - |
| Investment made | - | - |
| **Net cash flows from / (used in) Investing Activities (2)** | **-** | **-** |
| | | |
| **CASH FLOW FROM FINANCING ACTIVITIES** | | |
| Issue of share capital including security premium | - | - |
| Borrowing other than debt securities | - | - |
| Payment of finance cost | - | - |
| **Net cash flows from / (usedin) Financing Activities (3)** | **-** | **-** |
| | | |
| **Net increase/(decrease) in Cash & cash Equivalent (1+2+3)** | - | - |
| Cash and cash equivalent as at the beginning of the year | 8.05 | 8.26 |
| **Cash and cash equivalent as at the end of the period** | **8.05** | **8.26** |

4 The above results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

5 The Company has a single reportable segment namely financial activities/services for the purpose of Ind AS-108.

6 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.

For and on behalf of the Board of Directors
**KD LEISURES LIMITED**

**Mandeep Singh Thukral**
Managing Director & CFO
DIN: 09160320

Date: 30 December 2025
Place: Mumbai