KD LEISURES LIMITED

Registered office : Unit No. 1109, 11th Floor, Lotus Link, Square, D.N. Nagar,
New Link Road, Andheri, Mumbai, Maharashtra, India, 400053
CIN: L55100MH1981PLC272664

AUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026

Rs. in Lakhs

Sl.No	Particulars	Quarter ended			Year ended	
		31-Mar-26 (Audited)	31-Dec-25 (Unaudited)	31-Mar-25 (Audited)	31-Mar-26 (Audited)	31-Mar-25 (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	-	-	-	-	-
	e) Depreciation and amortisation expense	-	-	-	-	-
	f) Other expenses	0.15	0.15	3.35	0.60	4.30
	Total expenses	**0.15**	**0.15**	**3.35**	**0.60**	**4.30**
5	**Profit/(loss) before exceptional item & tax (3-4)**	**(0.15)**	**(0.15)**	**(3.35)**	**(0.60)**	**(4.30)**
6	Exceptional Items	-	-	-	-	-
7	**Profit/(loss) before tax (5-6)**	**(0.15)**	**(0.15)**	**(3.35)**	**(0.60)**	**(4.30)**
8	Tax expense	-	-	-	-	-
9	**Net Profit/(Loss) after tax (7-8)**	**(0.15)**	**(0.15)**	**(3.35)**	**(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)**	**(3.35)**	**(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
13	Other Equity (excluding revaluation reserve)				(162.74)	(162.14)
14	Earnings per share (Face value Rs 10/- per share) (not annualized)					
a.	Basic earnings per share (Rs.)	(0.00)	(0.00)	(0.10)	(0.02)	(0.13)
b.	Diluted earnings per share (Rs.)	(0.00)	(0.00)	(0.10)	(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 21 May 2026.

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

Particulars	As at 31.03.2026	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	(162.74)	(162.14)
Total Equity	**161.26**	**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	25.26	24.66
Total current liabilities	**25.26**	**24.66**
TOTAL EQUITY AND LIABILITIES	**186.52**	**186.52**

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

	For the year ended	
	31.03.2026	**31.03.2025**
CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	(0.60)	(4.30)
Adjustments for:		
Depreciation	-	-
Finance cost	-	-
Operating Profit Before Working Capital Changes	**(0.60)**	**(4.30)**
Adjustment for net (increase)/decrease in operating assets		
- Loans	-	-
- Trade recievables	-	-
- Other financial assets	-	-
- Other current assets	-	0.89
Adjustment for net increase/(decrease) in operating liabilities		
- Trade payables, Provisions & Other financial liabilities	-	-
- Other current liabilities	0.60	3.20
Cash (used)/generated from operation before tax	**0.00**	**(0.21)**
Less: Income Taxes paid (Net)	-	-
Net cash flows from / (used in) Operating Activities (1)	**0.00**	**(0.21)**
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)	0.00	(0.21)
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 year	**8.05**	**8.05**

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 figures for the quarter ended March 31, 2026 and corresponding quarter ended March 31, 2025 are the derived balancing figures between audited figures in respect of full financial year ended March 31, 2026 and March 31, 2025 respectively and the unaudited figures of nine months ended December 31, 2025 and December 31, 2024 respectively.

6 The Government of India has codified 29 existing labour legislations into four labour codes, namely the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes"). These Codes have become effective from November 21, 2025.Since the Company did not have any employees during the year, the provisions of the New Labour Codes are presently not applicable to the Company.

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

8 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

Deepika Awasthi
Director
DIN: 08624842

Date: 21 May 2026
Place: Mumbai