

KD LEISURES LIMITED

CIN: L55100MH1981PLC272664

Reg. Off: B-304, Ajay Apartments, B-Wing, 3rd Floor, Ishawarbhai Patel Road, Above
Bank of India, Goregaon East, Mumbai, Maharashtra, 400063
Corporate office: B -10/665/1, Iqbal Ganj, Iqbal Ganj Chowk, Ludhiana, Punjab-141008
E-Mail ID: roc.viatl@gmail.com; Mobile No. 95900 37000

Date: 30th May, 2024

To,
The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers Dalal Street
28th Floor, Dalal Street, Mumbai- 400001

Company Symbol: KDLL
Script Code: 540385
ISIN: INE081R01016

Subject: Outcome of Board Meeting under Regulation 30 & 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on **Thursday, the 30th day of May, 2024** at the registered office of the Company situated at **B-304, Ajay Apartments, B-Wing, 3rd Floor, Ishawarbhai Patel Road, Above Bank of India, Goregaon East, Mumbai, Maharashtra-400063** has inter- alia, Considered and approved the Standalone Audited Financial Results along with Audit Report for the quarter and year ended on 31st March, 2024. A copy of the said standalone Audited financial results along with Audited Report by Statutory Auditor thereon is enclosed herewith;

The meeting of the Board of Directors **commenced at 11:00 P.M. and concluded at 11:25 P.M.**

You are requested to take the above on your records and acknowledge the same.

Thanking you,
Yours Faithfully

For and on behalf of
KD Leisures Limited

MANDEEP SINGH THUKRAL
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Date: 2024.05.30
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Mandeep Singh Thukral
Managing Director
DIN: 09160320

RAJ GUPTA & CO.

Chartered Accountants

Head Off: 1839, SECTOR 22-
Chandigarh – 160036

E-mail: carajguptaco@gmail.com



Admin off: 271, Maya Nagar,

Near Gurudwara, Civil Lines
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Phone (0161)2430089,
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Independent Auditors Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors
KD Leisures Limited

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of KD Leisures Limited ("the Company") for the quarter ended 30th September 2022 Standalone attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited interim standalone financial information which has 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. Our responsibility is to express an opinion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

RAJ GUPTA & CO.

Chartered Accountants

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Chandigarh – 160036

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Basis for qualified Conclusion:

Loans and Advances:

Loans and advances are subject to confirmation

Pending Income Tax Cases:

Income tax assessment cases for the assessment years 2017 and 2020 are pending against the client.

Non-filing of Income Tax Returns:

The assessee has not filed its income tax returns for the assessment year 2021-22 onwards.

Exceptional items:

Refer our note of exceptional items in results for items written off during the quarter.

Other Matters:

The financial statements for the year ended March 31, 2022, and results for quarter ending 30.06.2022 were audited by another auditor who expressed an unmodified opinion on the financial stat.

Qualified Conclusion

Based on our review conducted as above, except for the matters described in Basis of Qualified conclusion, nothing has come to our attention that causes us to believe that the accompanying Statement; prepared in accordance with the recognition and measurement principles laid down In the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the Information required to be disclosed in terms of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, Including the manner in which it is to be disclosed, or that It contains any material misstatement.

For Raj Gupta & Co.

Chartered Accountants

FRN: 000203N



CA SANDEEP GUPTA

M.NO. 529774

UDIN:24529774BKAQBV7526

DATED:30.05.2024

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

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPT. 2022

(Amount Rs. In Lacs)

Sl. No.	Particulars	3 months ended 30.09.2022	Preceding 3 months ended 30.06.2022	Corresponding 3 months ended 30.09.2021	6 Months ended 30.09.2022	Corresponding 6 months ended 30.09.2021	Previous Year ended 31.03.2022
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	Income From Operations						
	a) Revenue from Operations	16.92	163.250	3.938	180.17	4.328	10.760
	b) Other Income	1.67	6.480	-	8.15		21.790
	Total Income	18.583	169.730	3.938	188.313	4.328	32.550
2	Expenses						
	a) Cost of Materials consumed	20.81	159.330	1.455	180.14	1.455	5.470
	b) Employee benefits expense	0.00	0.870	-	0.87	0.070	3.480
	c) Finance Costs						0.010
	d) Depreciation and amortisation expense	0.00	0.270	-	0.27	-	1.100
	e) Other Expenses	0.60	1.330	1.919	1.93	2.219	5.690
	Total Expenses (a to e)	21.417	161.800	3.374	183.217	3.744	15.760
3	Profit/(Loss) before exceptional items and tax (1-2)	(2.844)	7.920	0.564	5.096	0.594	16.790
4	Exceptional Items	202.62	-	-	202.62	-	-
5	Net Profit/(Loss) before tax (3-4)	(205.462)	7.920	0.564	(197.52)	0.594	16.790
6	Tax Expenses	-	2.060	0.124	-	0.134	4.780
7	Net Profit/(Loss) for the period (5-6)	(205.46)	5.86	0.44	(197.52)	0.46	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)	-205.46	5.86	0.44	-197.52	0.46	12.01
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.)	(0.6341)	0.0180	0.0140	(0.610)	0.0140	0.3710
	b.) Diluted Earnings per share (Rs.)	(0.6341)	0.0180	0.0140	(0.610)	0.0140	0.3710

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. 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

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STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Amount Rs. In Lacs)

SI.No.	PARTICULARS	As at 30.09.2022	As at 31.03.2022
		(Un-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	-155.98	41.55
	i) Retained Earnings		
	Total Equity	168.02	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	19.60	4.09
	Total Current liabilities	19.60	24.36
	TOTAL EQUITY AND LIABILITIES	187.62	389.91

For KD leasures Limited

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Mandeep singh Thukral
MD
DIN:09160320

Place: Ludhiana
Dated: 30.05.2024



Statement of standalone cash flow for the Year ended 30 Sept, 2022

(Rs. in Lakhs)

PARTICULARS	For the 6 months ended 30 Sept,2022	For the year ended 31 March, 2022
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and Extra Ordinary Activities	(197.52)	16.79
Adjustment For: -		
Depreciation	0.27	1.10
Finance Cost	-	-
Sub Total	0.27	1.10
A. Operating Profit before working capital Changes	(197.25)	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	15.51	-
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	198.37	(21.20)
NET CASH FLOW FROM OPERATING ACTIVITIES	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 ACTIVITIES	5.37	12.40
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings/ Financial Liability	-	(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	1.77

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RAJ GUPTA & CO.

Chartered Accountants

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Independent Auditors Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

LIMITED REVIEW REPORT

To

The Board of Directors
KD Leisures Limited

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of KD Leisures Limited ("the Company") for the quarter ended 31st December 2022 Standalone attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited interim standalone financial information which has 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. Our responsibility is to express an opinion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

RAJ GUPTA & CO.

Chartered Accountants

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E-mail: carajguptaco@gmail.com



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Basis for qualified Conclusion:

Loans and Advances:

Loans and advances are subject to confirmation

Pending Income Tax Cases:

Income tax assessment cases for the assessment years 2017 and 2020 are pending against the client.

Non-filing of Income Tax Returns:

The assessee has not filed its income tax returns for the assessment year 2021-22 onwards.

Qualified Conclusion

Based on our review conducted as above, except for the matters described in Basis of Qualified conclusion, nothing has come to our attention that causes us to believe that the accompanying Statement; prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the Information required to be disclosed in terms of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Raj Gupta & Co.

Chartered Accountants

FRN: 000203N



CA SANDEEP GUPTA

M.NO. 529774

DATE: 30.05.2024

UDIN: 24529774BKAQBX7277

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, 2022
(Amount Rs. In Lacs)

Sl. No.	Particulars	3 months ended 31.12.2022	Preceeding 3 months ended 30.09.2022	Corresponding 3 months ended 31.12.2021	9 Months ended 31.12.2022	Corresponding 9 months ended 31.12.2021	Previous Year ended 31.03.2022
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	Income From Operations						
	a) Revenue from Operations	0.00	16.92	2.040	180.17	6.370	10.760
	b) Other Income	0.00	1.67	19.290	8.15	19.290	21.790
	Total Income	0.00	18.583	21.330	188.313	25.660	32.550
2	Expenses						
	a) Cost of Materials consumed	0.00	20.81	1.120	180.14	2.570	5.470
	b) Employee benefits expense	0.00	0.00	2.370	0.87	2.430	3.480
	c) Finance Costs	-	-	-	-	-	0.010
	d) Depreciation and amortisation expense	0.00	0.00	-	0.27	-	1.100
	e) Other Expenses	0.30	0.60	1.860	2.23	4.080	5.690
	Total Expenses (a to e)	0.300	21.417	5.350	183.517	9.080	15.760
3	Profit/(Loss) before exceptional items and tax (1-2)	(0.30)	(2.844)	15.980	4.796	16.580	16.790
4	Exceptional Items		202.62	-	202.62	-	-
5	Net Profit/(Loss) before tax (3-4)	(0.300)	(205.462)	15.980	(197.82)	16.580	16.790
6	Tax Expenses	-	-	4.180	-	4.310	4.780
7	Net Profit /(Loss) for the period (5-6)	(0.30)	(205.46)	11.80	(197.82)	12.27	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	(205.46)	11.80	(197.82)	12.27	12.01
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	(0.6341)	0.0364	(0.61)	0.3790	0.3700
	b.) Diluted Earnings per share (Rs.)	0.00	(0.6341)	0.0364	(0.61)	0.3790	0.3700

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,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. 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

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Independent Auditor's Report on the Quarterly and for the year ended March 31, 2023, Audited Financial Results of Kd leasures Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To The Board of Directors of
Kd leasures Limited
Report on the Financial Results**

Qualified Opinion

We have audited the accompanying Financial results of **Kd leasures Limited**, ("the Company") for the year ended March 31, 2023 ("Statement"), attached herewith, being submitted by the company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligation and disclosure requirements) Regulations, 2015, as amended (The "Listing regulation")

In our opinion and to the best of our information and according to the explanations given to us, the statements

- i. Except for the effects of the matters described in Basis for Qualified Opinion section of our report is presented in accordance with the requirement of the listing Regulations in this regard; and
- ii. Except for the effects of the matters described in Basis for Qualified Opinion section of our report gives a true and fair view in conformity with the applicable Indian Accounting Standards('Ind AS') prescribed under section 133 of the companies Act, and other accounting principles generally accepted in India, of the net profit after tax, other comprehensive income and other financial information of the company for the year ended March31, 2023

Basis for Qualified Opinion

Loans and Advances:

Loans and advances are subject to confirmation

Pending Income Tax Cases:

Income tax assessment cases for the assessment years 2017 and 2020 are pending against the client.

Non-filing of Income Tax Returns:

The assessee has not filed its income tax returns for the assessment year 2021-22 onwards.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics Issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of



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Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the standalone financial Results.

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

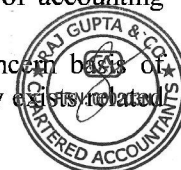
The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also: -

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to



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Phone (0161)2430089,
9815643637

to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the Disclosures and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation,

We communicate with those charged with governance regarding, among other matters the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that identify during our audit.

We also provide those charged with governance with the statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationship and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2023 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2023 and the published unaudited year-to-end figures up to third quarter of the current financial year, which were subjected to a limited review by the previous us, as required under the listing Regulations

The financial statements for the year ended March 31, 2022, were audited by another auditor who expressed an unmodified opinion on the financial statements.

For Raj Gupta & Co.
Chartered Accountants

FRN: 000203N

CA Sandeep Gupta

(Partner)

Membership No. 529774



Place: Ludhiana

Date: 30.05.2024

UDIN: 24529774BKAQCN4551

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: L55100MH1981PLC272864

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 March,2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting 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

STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Amount Rs. In Lacs)

SI.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 directorsMandeep singh thukral
Managing director & CFO
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Statement of standalone 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 Liability	-	(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



RAJ GUPTA & CO.

Chartered Accountants

Head Off: 1839, SECTOR 22-

Chandigarh – 160036

E-mail: carajguptaco@gmail.com



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Near Gurudwara, Civil Lines

Ludhiana - 141001

Phone (0161)2430089,

9815643637

Independent Auditors Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors
KD Leisures Limited

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of KD Leisures Limited ("the Company") for the quarter ended 30th, June 2023 Standalone attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited interim standalone financial information which has 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. Our responsibility is to express an opinion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



RAJ GUPTA & CO.

Chartered Accountants

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Ludhiana - 141001

Phone (0161)2430089,

9815643637

Basis for qualified Conclusion:

Loans and Advances:

Loans and advances are subject to confirmation

Pending Income Tax Cases:

Income tax assessment cases for the assessment years 2017 and 2020 are pending against the client.

Non-filing of Income Tax Returns:

The assessee has not filed its income tax returns for the assessment year 2021-22 onwards.

Qualified Conclusion

Based on our review conducted as above, except for the matters described in Basis of Qualified conclusion, nothing has come to our attention that causes us to believe that the accompanying Statement; prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the Information required to be disclosed in terms of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Raj Gupta & Co.

Chartered Accountants

FRN: 000203N



CA SANDEEP GUPTA

M.NO. 529774

DATE: 30.05.2024

UDIN: 24529774BKAQCJ7094

KD LEISURES LIMITED

(Formerly known as VISHVESHAM INVESTMENT & TRADING LIMITED)

Regd. Office: B-702, 7th Floor, Neelkanth Business Park, Kiroli Village, Near Bus Depot, Vidyavihar West Mumbai 400086

CIN: L55100MH1981PLC272664

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND MONTH ENDED 30TH JUNE, 2023

(Amount Rs. In Lacs)

Sl. No.	Particulars	3 months ended 30.06.2023 (Un-Audited)	Preceeding 3 months ended 31.03.2023 (Un-Audited)	Corresponding 3 months ended 30.06.2022 (Un-Audited)	Previous Year ended 31.03.2023 (Audited)
1	Income From Operations				
	a) Revenue from Operations	-	-	2.040	180.17
	b) Other Income	-	-	19.290	8.15
	Total Income	-	-	21.330	188.31
2	Expenses				
	a) Cost of Materials consumed	-	-	1.120	180.14
	b) Employee benefits expense	-	-	2.370	0.87
	c) Finance Costs	-	-	-	-
	d) Depreciation and amortisation expense	-	-	-	0.27
	e) Other Expenses	0.25	0.57	1.860	2.80
	Total Expenses (a to e)	0.25	0.57	5.350	184.08
3	Profit/(Loss) before exceptional items and tax (1-2)	(0.25)	(0.57)	15.980	4.229
4	Exceptional Items			-	202.618
5	Net Profit/(Loss) before tax (3-4)	(0.25)	-	15.980	(198.389)
6	Tax Expenses	-	-	4.180	-
7	Net Profit/(Loss) for the period (5-6)	(0.25)	-	11.80	(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	-	11.80	-198.39
10	Paid-up equity share capital (Face Value Rs. 10/- per share)	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)	0.0000	0.0364	(0.6096)
	b.) Diluted Earnings per share (Rs.)	(0.00)	(0.0018)	0.0364	(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/year ended 31st March, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting 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

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RAJ GUPTA & CO.

Chartered Accountants

Head Off: 1839, SECTOR 22-

Chandigarh – 160036

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Ludhiana - 141001

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9815643637

Independent Auditors Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors
KD Leisures Limited

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of KD Leisures Limited ("the Company") for the quarter ended 30th, September 2023 Standalone attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited interim standalone financial information which has 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. Our responsibility is to express an opinion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



RAJ GUPTA & CO.

Chartered Accountants

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Admin off: 271, Maya Nagar,

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9815643637

Basis for qualified Conclusion:

Loans and Advances:

Loans and advances are subject to confirmation

Pending Income Tax Cases:

Income tax assessment cases for the assessment years 2017 and 2020 are pending against the client.

Non-filing of Income Tax Returns:

The assessee has not filed its income tax returns for the assessment year 2021-22 onwards.

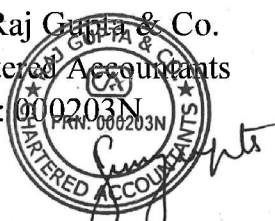
Qualified Conclusion

Based on our review conducted as above, except for the matters described in Basis of Qualified conclusion, nothing has come to our attention that causes us to believe that the accompanying Statement; prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the Information required to be disclosed in terms of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Raj Gupta & Co.

Chartered Accountants

FRN: 000203N



CA SANDEEP GUPTA

M.NO. 529774

DATE: 30.05.2024

UDIN: 24529774BKAQCK3731

KD LEISURES LIMITED
(Formerly known as VISHVESHAM INVESTMENT & TRADING LIMITED)
 Regd. Office: B-702, 7th Floor, Neelkanth Business Park, Kiroli 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	0.00	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 their meeting 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

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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

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Statement of standalone 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 ACTIVITIES	-	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 ACTIVITIES	-	5.37
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings/ Financial Liability	-	-
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

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RAJ GUPTA & CO.

Chartered Accountants

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9815643637

Independent Auditors Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Limited Review Report

To

The Board of Directors

KD Leisures Limited

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of KD Leisures Limited ("the Company") for the quarter ended 31st, December 2023 Standalone attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited interim standalone financial information which has 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. Our responsibility is to express an opinion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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Basis for qualified Conclusion:

Loans and Advances:

Loans and advances are subject to confirmation

Pending Income Tax Cases:

Income tax assessment cases for the assessment years 2017 and 2020 are pending against the client.

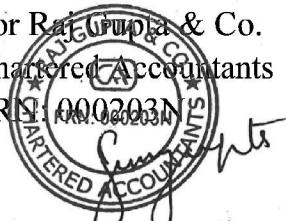
Non-filing of Income Tax Returns:

The assessee has not filed its income tax returns for the assessment year 2021-22 onwards.

Qualified Conclusion

Based on our review conducted as above, except for the matters described in Basis of Qualified conclusion, nothing has come to our attention that causes us to believe that the accompanying Statement; prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the Information required to be disclosed in terms of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Raj Gupta & Co.
Chartered Accountants
FRN: 000203N



CA SANDEEP GUPTA

M.NO. 529774

DATE: 30.05.2024

UDIN: 24529774BKAQCL9932

KD LEISURES LIMITED
(Formerly known as VISHVESHAM INVESTMENT & TRADING LIMITED)

Regd. Office: B-702, 7th Floor, Neelkanth Business Park, Kiroli 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