

KD LEISURES LIMITED

CIN: L55100MH1981PLC272664

Reg. Off: 702, 7th Floor, Neelkanth Business Park, Kirol Village, Near Bus Depot, Mumbai City, Vidyavihar West, Maharashtra, India, 400086

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

Website: <https://kdleisures.in/>

To,

Date: 07th November, 2025

The Manager, The BSE Limited Phiroze Jeejeebhoy Towers, 28th Floor, Dalal Street, Mumbai-400001, Maharashtra	The Calcutta Stock Exchange Limited 7, Lyons Range, Dalhousie, Kolkata West Bengal-700001.
Company Symbol: KDLL Scrip Code: 540385 ISIN: INE081R01016	

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

Dear Sir/Madam,

Pursuant to **Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, as amended, this is to inform you that the Board of Directors of **KD LEISURES LIMITED** at their meeting held on **Friday, 07th November, 2025**, at the registered office of the Company at b- 702, 7th floor, Neelkanth Business Park, Kirol Village, Near Bus Depot, Mumbai, Vidyavihar West, Maharashtra, India, 400086 has inter alia, considered & approved the following item:-

1. The Standalone Un-audited Financial Results of the Company for the Quarter ended **31st December, 2024**.

We enclose herewith a copy of the said Financial Results along with the Limited Review Report by the Statutory Auditors of the company.

The meeting of Board of Directors commenced at **03:30 P.M** and concluded at **04:00 P.M**.

You are requested to take the same on record and do the needful.

Thanking you,

Yours faithfully,

**For and on behalf of
KD Leisures Limited**

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



M/S GAV & ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Standalone Unaudited Year to Date 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**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of **KD Leisures Limited** ("the Company") for the quarter ended 31 December 2024 and the Standalone Unaudited Year to Date Results for the period 1 April 2024 to 31 December 2024 ("the Statement") 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.
2. 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 a conclusion on the Statement based on our review.
3. 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.
4. ***The confirmations regarding the closing balances of loans and advances were not made available to us by the management. Therefore, we are unable to comment on whether those balances, as shown in financial results, are correct or not.***
5. ***The Company has not complied with the provision of Income Tax Act, 1961 ("IT Act") by failing to file the Income Tax Return ("ITR") under section 139 of the IT Act for the assessment year 2021-22 onwards. Accordingly, the company shall be liable to pay the applicable penalties for non-filing of ITR as per provisions of the IT Act.***



M/S GAV & ASSOCIATES

CHARTERED ACCOUNTANTS

6. Based on our review conducted as stated above, **except the effect of the matter described in paragraph 4 & 5 above**, 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 Indian Accounting Standards 34 (Ind AS-34) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **GAV & Associates**,
Chartered Accountants
Firm's Registration No.: 036002N

CA Rahul Gupta
Partner
Membership No.: 562648
UDIN: 25562648BNFVUM2661

Place: Delhi
Date: 07 November 2025

ADDRESS: H. No. A-1/2 Office No. 105, FIRST FLOOR MUKAND LAL BAGH, AZADPUR, DELHI-110033

CONTACT: MOBILE: - 8448603768, 9289083768 E-MAIL: CARAHU@GAVINDIA.COM

KD LEISURES LIMITED

Registered office : B-702, 7th Floor, Neelkanth Business Park, Kiroli Village,

Near Bus depot, Vidyavihar, West Mumbai - 400086

CIN: L55100MH1981PLC272664

**UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER AND PERIOD ENDED 31 DECEMBER 2024**

Rs. in Lakhs

SI. No	Particulars	Quarter ended			Period ended		Year ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		(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 consumed	-	-	-	-	-	-
	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	0.35	0.35	0.25	0.95	0.75	1.00
	Total expenses	0.35	0.35	0.25	0.95	0.75	1.00
5	Profit/(loss) before exceptional item & tax (3-4)	(0.35)	(0.35)	(0.25)	(0.95)	(0.75)	(1.00)
6	Exceptional Items	-	-	-	-	-	-
7	Profit/(loss) before tax (5-6)	(0.35)	(0.35)	(0.25)	(0.95)	(0.75)	(1.00)
8	Tax expense	-	-	-	-	-	-
9	Net Profit/(Loss) after tax (7-8)	(0.35)	(0.35)	(0.25)	(0.95)	(0.75)	(1.00)
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)	(0.35)	(0.35)	(0.25)	(0.95)	(0.75)	(1.00)
12	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	324.00	324.00	324.00	324.00	324.00	324.00
13	Other Equity (excluding revaluation reserve)						(157.84)
14	Earnings per share (Face value Rs 10/- per share) (not annualized)						
	a. Basic earnings per share (Rs.)	(0.01)	(0.01)	(0.01)	(0.03)	(0.02)	(0.03)
	b. Diluted earnings per share (Rs.)	(0.01)	(0.01)	(0.01)	(0.03)	(0.02)	(0.03)

Notes:-

- 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 07 November 2025.
- 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.
- The Company has a single reportable segment namely financial activities/services for the purpose of Ind AS-108.
- 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: 07 November 2025

Place: Mumbai