

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: 19.01.2026

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: Non-Applicability of Regulation 27(2) as per Regulation 15 of Chapter IV of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended 31st December, 2025.

Dear Sir/Madam,

In terms of the requirement of Regulation 27(2) of the SEBI (Listing Obligation and Disclosure Requirements) 2015, the listed entity shall submit quarterly report on Corporate Governance within 21 days from the closure of quarter. However, in terms of Regulation 15(2) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 the Compliance with the Corporate Governance provisions Report as prescribed under Regulation 27 for the **quarter ended 31st December, 2025** is not applicable to our Company.

Relevant text of the provisions of Regulation 15(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is reproduced herein below for your kind reference:

Regulation 15(2) The compliance with the corporate governance provisions as specified in regulations 17, 17A, 18, 19, 20, 21,22, 23, 24, 24A, 25, 26, 27 and clauses (b) to (i) [and (t)] of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V shall not apply, in respect of –

- The listed entity having a paid-up equity share capital not exceeding Rupees 10 Crore and Net Worth not exceeding Rs. 25 Crore as on the last day of the previous financial year.

We hereby inform you that paid-up equity share capital of **KD Leisures Limited** as on 31st March, 2025 is INR 3,24,00,000/- (Indian Rupees Three Crores Twenty-Four Lakhs Only) and the net worth as on the date stood at INR 1,61,86,000/- (Indian Rupees One Crore Sixty-One Lakhs Eighty-Six thousands only) which is not exceeding the limits as specified above.

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This is for your information and records.

Thanking You.
Yours Sincerely,

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

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

Encl: As above



CERTIFICATE FROM PRACTICING COMPANY SECRETARY
(For Non-applicability of Regulation 27(2) of SEBI (LODR) Regulations, 2015)

I, Amit Saxena, Proprietor of M/s. Amit Saxena & Associates, Practicing Company Secretary, hereby certify that provisions of Regulation 27 (2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Regulation 15 (2) (a) of Chapter IV of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are not applicable to “**KD LEISURES LIMITED**” (the Company) for the quarter ended 31st December, 2025.

Furthermore, paid-up equity capital of the Company does not exceed Rs.10.00 Crores and Net worth do not exceed Rs.25.00 Crores during last 3(three) previous financial years as shown below in the Table:-

Sr. No.	Financial Year (F.Y)	Paid up Capital (Rupees in Crores)	Net worth (Rupees in Crores)
1	F.Y. 2024-2025	3.24	1.61
2	F.Y. 2023-2024	3.24	1.66
3	F.Y. 2022-2023	3.24	1.67

Hence, we say that it is not mandatory for the Company to comply with provisions of Regulation 27 (2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Regulation 15 (2) (a) of Chapter IV of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For & on behalf of
Amit Saxena & Associates
Company Secretaries

Date: 19-01-2026
Place: New Delhi
UDIN: A029918G003365668

Amit Saxena
Proprietor
M. No.: A29918
C. P. No.: 11519