

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 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 their meeting hold 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

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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 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	1.77

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