

KD LEISURES LIMITED

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

Near Bus depot, Vidyavihar, West Mumbai - 400086

CIN: L55100MH1981PLC272664

**AUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED 31 MARCH 2025**

Rs. in Lakhs

Sl. No	Particulars	Quarter ended			Year ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		(Audited)	(Unaudited)	(Audited)	(Audited)	(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	3.35	0.35	0.25	4.30	1.00
	Total expenses	3.35	0.35	0.25	4.30	1.00
5	Profit/(loss) before exceptional item & tax (3-4)	(3.35)	(0.35)	(0.25)	(4.30)	(1.00)
6	Exceptional Items	-	-	-	-	-
7	Profit/(loss) before tax (5-6)	(3.35)	(0.35)	(0.25)	(4.30)	(1.00)
8	Tax expense	-	-	-	-	-
9	Net Profit/(Loss) after tax (7-8)	(3.35)	(0.35)	(0.25)	(4.30)	(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)	(3.35)	(0.35)	(0.25)	(4.30)	(1.00)
12	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	324.00	324.00	324.00	324.00	324.00
13	Other Equity (excluding revaluation reserve)				(162.14)	(157.84)
14	Earnings per share (Face value Rs 10/- per share) (not annualized)					
	a. Basic earnings per share (Rs.)	(0.10)	(0.01)	(0.01)	(0.13)	(0.03)
	b. Diluted earnings per share (Rs.)	(0.10)	(0.01)	(0.01)	(0.13)	(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.

2 Statement of Assets & Liabilities		Rs. In Lakhs	
Particulars	As at		
	31.03.2025	31.03.2024	
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	8.26	
iv) Other financial assets	0.06	0.06	
c. Other current assets	0.95	1.84	
Total current assets	9.06	10.16	
TOTAL ASSETS	186.52	187.62	
EQUITY AND LIABILITIES			
1 Equity			
a. Equity share capital	324.00	324.00	
b. Other equity	(162.14)	(157.84)	
Total Equity	161.86	166.16	
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 enterprises and small enterprises	-	-	
b. Provisions	-	-	
c. Other current liabilities	24.66	21.46	
Total current liabilities	24.66	21.46	
TOTAL EQUITY AND LIABILITIES	186.52	187.62	

3 **Statement of Cash Flows**

Rs. In Lakhs

	For the year ended	
	31.03.2025	31.03.2024
CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	(4.30)	(1.00)
Adjustments for:		
Depreciation	-	-
Finance cost	-	-
Operating Profit Before Working Capital Changes	(4.30)	(1.00)
Adjustment for net (increase)/ decrease in operating assets		
- Loans	-	-
- Trade receivables	-	-
- 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	3.20	1.00
Cash (used)/generated from operation before tax	(0.21)	-
Less: Income Taxes paid (Net)	-	-
Net cash flows from / (used in) Operating Activities (1)	(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 / (used in) Financing Activities (3)	-	-
Net increase/(decrease) in Cash & cash Equivalent (1+2+3)	(0.21)	-
Cash and cash equivalent as at the beginning of the year	8.26	8.26
Cash and cash equivalent as at the end of the year	8.05	8.26

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, 2025 and corresponding quarter ended March 31, 2024 are the derived balancing figures between audited figures in respect of full financial year ended March 31, 2025 and March 31, 2024 respectively and the unaudited figures of nine months ended December 31, 2024 and December 31, 2023 respectively.

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

7 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