

KD LEISURES LIMITED

(Formerly known as Vishvesham Investments & Trading Limited)

Reg. Off: B-702, 7th Floor, Neelkanth Business Park, Kiroli Village, Near Bus Depot,
Vidyavihar (West), Mumbai-400 086

E-Mail ID: roc.viatl@gmail.com

CIN: L55100MH1981PLC272664

04th September, 2020

To,

The Manager,
Bombay Stock Exchange Limited
Department of Corporate Services
25th Floor, P.J. Towers,
Dalal Street,
Mumbai-400001

The Calcutta Stock Exchange Limited
7, Lyons Range, Kolkata-700001

Company Symbol: KDLL

Dear Sir/Madam,

Sub: Disclosure under Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015-Un-audited Financial Results for the Quarter ended 30th June, 2020.

This is to inform you that the Board of Directors of the Company at their meeting held on 04th September, 2020, have approved the Un-audited Financial Results of the Company for the Quarter ended 30th June, 2020. A copy of the said financial results along with the Limited Review Report.

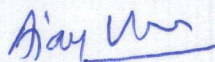
The meeting of the Board of Directors commenced at 10:30 A.M. and concluded at 11:15 A.M.

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

Thanking you,

Yours faithfully,

For & on behalf of
KD Leisures Limited



Ajay Kantilal Vora
Managing Director
DIN: 06864950

Encl: As above



KD LEISURES LIMITED
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CIN:LSS100MH1981PLC272664

Regd Off: B-702, Neelkanth Business Park, Kirol Village, Near Bus Depot, Vidyavihar (W), Mumbai-400 086
Statement of unaudited Standalone Financial Results for the Quarter ended 30th June 2020

Sr. No.	Particular	Quarter Ended			Rs. In Lakhs
		30.06.2020	31.03.2020	30.06.2019	Year Ended 31.03.2020
		Unaudited	Audited	Unaudited	Audited
1	Total Income	33.50	4.11	13.09	39.22
2	Expenses				
	(a) Employee benefits expense	0.600	1.20	1.20	4.800
	(b) Finance Cost	-	0.03	-	0.030
	(c) Depreciation and amortisation expense	-	0.41	0.34	1.310
	(f) Other expenses	1.960	1.140	10.98	28.930
	Total Expenses	2.56	2.78	12.52	35.07
3	Profit / (Loss) from operations before exceptional items and tax (1-2)	30.94	1.33	0.57	4.15
4	Exceptional Items				
5	Profit / (Loss) from operation before tax (3-4)	30.94	1.33	0.57	4.15
6	Tax Expense:				
	Current Tax (including earlier years)	(6.81)	(0.55)	(0.14)	(1.550)
	Minimum alternate tax credit expense/(entitlement)	-	-	-	-
	Deferred Tax Expenses / (Credit)	-	(0.700)	-	(0.700)
7	Net Profit/ (Loss) for the period after Tax (5-6)	24.13	0.08	0.43	1.90
8	Other Comprehensive Income				
	Items to be reclassified to profit or loss	-	-	-	-
	Income Tax relating to item to be re-classified to profit or loss	-	-	-	-
	Items not to be reclassified to profit or loss	-	-	-	-
	Income Tax relating to item not to be re-classified to profit or loss	-	-	-	-
9	Total Comprehensive Income	24.13	0.08	0.43	1.90
10	Paid up Equity Share Capital (face value Rs 10 per equity share)	324.000	324.000	324.000	324.000
11	Other Equity	33.61	33.61	33.61	33.61
12	Earnings Per Equity Share (Non-annualised)				
	(a) Earning/(Loss) per equity share before exceptional items (Basic and Diluted)	0.74	0.00	0.01	0.06
	(b) Earning/(Loss) per equity share after exceptional items (Basic and Diluted)	0.74	0.00	0.01	0.06

1. The above Statement of Unaudited Standalone Financial Results for the quarter ended 30-June-20 ('the Statement') has been reviewed by the audit committee approved by the Board of Directors in its meetings held on 04th September, 2020. The Statutory Auditors of the Company have carried out their limited review Statement and have issued an unmodified opinion.

2. The Financial Results for the quarter ended 30-June-20 have been prepared in accordance with the recognition and measurement principles laid down in the 34 "Intern Financial Reporting" prescribed under section 133 of the companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India and in terms of Regulations 33 of the SEB (Listing obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circular CIR/CFD/FAC/62/2016 dated 5-July-16.

3. The previous period's figures have been re-grouped/re-arranged wherever considered necessary.

4. The quarterly financial results are available on the website of the Company at www.kdgroup.co.in

Date: 04/09/2020
Place: Mumbai



Ajay Vora

Ajay Kantil Vora
DIN : 06864950
Director



Limited Review Report

To
The Board of Director
KD Leisures Limited

We have reviewed the accompanying statement of unaudited financial results of KD Leisures Limited ("the Company") for the Quarter ended June 30, 2020 ("the Statement"). Being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under section 133 of Companies Act, 2013 read with relevant rules issued under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



For T D K & Co.
Chartered Accountants
FRN: 109804W

Harsha
Harsha Kothari
Partner

Membership No.: 157408
UDIN: 20157408AAAAAL6239

Place: Mumbai
Date: 04.09.2020