



KD Leisures Limited

(Formerly known Vishvesham Investments & Trading Limited)

29th May, 2019

To,
The BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai -400001.

The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata-700 001.

Dear Sir/Madam,

Sub: Declaration regarding Statutory Audit Report with Un-modified Opinion on Annual Audited Financial Results For the Financial Year ended 31st March, 2019

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016 we hereby declare that the Statutory Auditors of the Company i.e., TDK & Company, have issued the Audit report on Standalone Audited Financial Results of the Company for the financial year ended 31st March, 2019, with unmodified opinion.

You are requested to take the above on your records and do the needful.

Yours faithfully,

For KD Leisures Limited
(Formerly known as Vishvesham Investments & Trading Limited)


Ajay Kantilal Vora
Managing Director
DIN: 06864950

Add.: 1004, Parvati Heritage Cama Lane ,
Ghatkopar West, Mumbai 400086 MH IN



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(Formerly known Vishvesham Investments & Trading Limited)

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The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata-700 001.

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 29th May, 2019

Ref.: Regulations 30, 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on 29th May, 2019 have approved the Audited Financial Results of the Company for the Quarter and year ended on 31st March, 2019 along with the Auditors' Report with unmodified opinion.

We enclose herewith a copy of the said financial results, Auditor's Report by the Statutory Auditors and a declaration with respect to Auditors' Report with unmodified opinion of the Company.

The meeting of the Board of Directors commenced at 12:00 P.M. and concluded at 1:30 P.M.

You are requested to take the above on your records and do the needful.

Thanking you,

Yours faithfully,

For KD Leisures Limited
(Formerly known as Vishvesham Investments & Trading Limited)


Ajay Kantilal Vora
Managing Director
DIN: 06864950

✓
Add.: 1004, Parvati Heritage Cama Lane,
Ghatkopar West, Mumbai 400086 MH IN

Encl: As above

KD LEISURES LIMITED
(Formerly known as Vishvesham Investment & Trading Limited)
CIN: L55100MH1981PLC272664

Reg. Off.: B-702, 7TH Floor, Neelkanth Business Park, Kiroli Village, Near Bus Depot, Vidyavihar (W), Mumbai-400086

Website: kdgroup.co.in

Email: roc.viatl@gmail.com

, Statement of Standalone Audited Financial Results for the Quarter And Year Ended on 31 March 2019

(Amount in Crores)

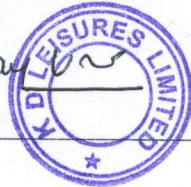
Sr. No.	Particulars	Standalone					
		3 Months ended		corresponding 3	Year to date figures for		Previous Year ended
		31.03.2019	31.12.2018	months ended in previous year	the current year ended	the previous year ended	31.03.2018
	Audited	Unaudited	Audited	Audited	Audited	Audited	
I	Revenue from operations	1.127	0.172	0.08	1.602	1.327	1.327
II	Other Income	0.012	-	0.01	0.072	0.079	0.079
III	Total Income (I+II)	1.139	0.172	0.091	1.674	1.406	1.406
IV	Expenses						
	(a) Cost of materials consumed	0.159	0.044	-	0.425	-	-
	(b) Purchases of stock-in-trade	0.813	-	-	0.813	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(0.813)	0.001	0.05	(0.813)	1.253	1.253
	(d) Excise duty	-	-	-	-	-	-
	(e) Employee benefits expense	0.083	0.025	0.01	0.479	0.020	0.020
	(f) Finance cost	0.000	0.000	0.00	0.000	0.000	0.000
	(g) Depreciation and amortisation expense	0.003	0.001	0.00	0.005	0.003	0.003
	(h) Power and fuel	-	-	-	-	-	-
	(i) Other expense	0.263	0.052	0.02	0.406	0.094	0.094
	Total Expenses (IV)	0.507	0.123	0.077	1.316	1.370	1.370
V	Profit / (Loss) before exceptional items and tax (III-IV)	0.632	0.049	0.015	0.358	0.035	0.035
VI	Exceptional items	0.035	-	-	0.036	-	-
VII	Profit before tax	0.597	0.049	0.015	0.322	0.035	0.035
	Tax Expense	0.007	0.015	0.00	0.096	0.011	0.011
VIII	a) Current Tax b) Minimum alternative tax c) Earlier year tax d) Deferred tax						
IX	Profit for the period (VII-VIII)	0.590	0.034	0.010	0.226	0.025	0.025
	Other Comprehensive Income (net of tax)						
	A) (i) Items that will not be reclassified to profit or loss (ii) Income Tax relating to item that will not be re-classified to profit or loss						
X	B) (i) Items that will be reclassified to profit or loss (ii) Income Tax relating to items that will be reclassified to profit or loss						
	Total other comprehensive income (IX)						
XI	Total Comprehensive income for the period (IX+X)	0.590	0.034	0.010	0.226	0.025	0.025
XII	Earnings before interest, depreciation, tax and amortization	-	-	-	-	-	-
XIII	Earnings Per Share (EPS)	1.820	0.105	0.032	0.698	0.076	0.076
	a) Basic b) Diluted						

Note:

- The above results were reviewed by an Audit Committee and thereafter taken on record by the Board of Directors in their meeting on 29th May 2019 after review by an Audit Committee.
- There were no investor complaints known to the Company outstanding at the beginning of the quarter.
- Previous period figures have been regrouped wherever necessary.


For and on behalf of
KD Leisures Limited

Ajay Kantilal Vora
Managing Director
DIN: 06864950



Place: Mumbai
Date: 29/05/2019

Statement of Standalone Audited Financial Results for the Quarter And Year Ended on 31 March 2019

Statement of Assets and Liabilities		(Amount in Crores)	
A.	Particulars	As at 31.03.2019	As at 31.03.2018
		Audited	Audited
A.	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	0.09	0.005
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible Assets	-	-
	(f) Intangible Assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets	-	-
	(i) Investments	0.13	-
	(ii) Trade Receivables	-	-
	(iii) Loans	-	1.927
	(j) Deferred tax assets (Net)	0.02	0.049
	(j) Other non-current Assets	-	-
	Total Non-Current Assets	0.246	1.981
2	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets	0.83	0.013
	(i) Investments	-	-
	(ii) Trade receivables	1.08	1.082
	(iii) Cash and cash equivalents	0.04	0.453
	(iv) Bank Balances other than (iii) above	-	-
	(v) Loans	-	-
	(vi) Others	-	-
	(c) Current Tax Assets (Net)	1.94	0.006
	(d) Other current assets	-	-
	Total Current Assets	3.887	1.555
	TOTAL ASSETS	4.133	3.536
B.	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	3.24	3.240
	(b) Other Equity	0.32	0.091
	Total Equity	3.557	3.331
	Liabilities		
2	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	0.08	-
	(ii) Trade Payables	-	-
	(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Total Non-current liabilities	0.08	-
3	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	0.34	0.189
	(iii) Other financial liabilities [other than those specified in item (c)]	-	-
	(b) Other current liabilities	-	-
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	0.08	0.016
	(d) Current Tax Liabilities (Net)	0.08	-
	Total Current liabilities	0.494	0.205
	TOTAL EQUITY AND LIABILITIES	4.134	3.536
For and on behalf of KD Leisures Limited			
Ajay Kantilal Vora Managing Director DIN: 06864950			
		Place: Mumbai Date: 29/05/2019	

REPORTING OF SEGMENT WISE REVENUE RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND YEAR ENDED ON 31.03.2019 (Amount in Crores)

Particulars	Standalone					
	3 Months ended	Preceding 3 months ended	corresponding 3 months ended in previous year	Year to date figures for the current year ended	Year to date figures for the previous year ended	Previous Year ended
	31.03.2019 Audited	31.12.2018 Unaudited	31.03.2018 Audited	31.03.2019 Audited	31.03.2018 Audited	31.03.2018 Audited
1. Segment Revenue						
(a)						
(b)						
(c)						
(d)						
Total						
Less: Inter Segment Revenue						
Net sales/Income From Operations						
2. Segment Results (Profit)(+)/ Loss (-) before tax and						
(a)						
(b)						
(c)						
(d)						
Total						
Less: (i) Finance Costs						
(ii) Other Un-allocable Expenditure net off						
Total Profit Before Tax						
3. Segment Assets*						
4. Segment Liabilities (sundry creditors)						

*As certain assets of the Company are often deployed/used interchangeably across various segments, it is impractical to allocate these assets segment-wise.



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TDK & Co.

Chartered Accountants
(An ISO 9001 : 2015 Certified Co.)

Tel. : +91 22 25293841
+91 22 25281296
E-mail : info@tdk.net.in
Website : www.tdk.net.in

Auditor's Report on Quarterly Financial Results and Year to Date Results of KD Leisures Limited (Formerly known as Vishvesham Investments & Trading Limited) Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
KD Leisures Limited
(Formerly known as Vishvesham Investments & Trading Limited)
B-702, 7th Floor,
Neelkanth Business Park, Kiroli Village,
Near Bus Depot, Vidyavihar (West),
Mumbai – 400 086.

We have audited the quarterly financial results of KD Leisures Limited for the quarter ended 31st March, 2019 and the year to date results for the period 1st April, 2018 to 31st March, 2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared from interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

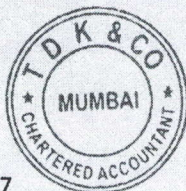
In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 in this regard ; and
- (ii) give a true and fair view of the net profit and other financial information for the quarter ended 31st March, 2019 as well as the year to date results for the period from 1st April, 2018 to 31st March, 2019.

For TDK & Co.
Chartered Accountants

Neelanj Shah
Partner

Membership Number: 121057



Date: 29th May, 2019
Place: Mumbai