

KD LEISURES LIMITED

(Formerly known as Vishvesham Investments & Trading Limited)

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

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

CIN: L55100MH1981PLC272664

Dated: 14/11/2018

To,

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

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

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Subject: Outcome of the Board Meeting held on November 14, 2018.

Ref: Intimation under Regulation 30 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015.

Dear Sir/Ma'am,

It is hereby informed that the Board of Directors of the Company in their meeting held on Wednesday, November 14, 2018, at 11:30 A.M. and concluded at 02:00 P.M., *inter alia* considered, approved and taken on record the following:

1. Approved the Unaudited Standalone Financial Results for the quarter ended September 30, 2018, in compliance with Regulation 33 of SEBI (LODR) Regulations, 2015.

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Please take the same on your record and acknowledge the receipt of the same.

For KD Leisures Limited

(Formerly known as Vishvesham Investments And Trading Limited)

Ajay Kantilal Vora

Managing Director

DIN: 06864950

Add.: 1004, Parvati Heritage Cama Lane

Ghatkopar West Mumbai 400086

M/S. KD LEISURES LIMITED

(Formerly known as Vishvesham Investment & Trading Limited)

CIN: L55100MH1981PLC272664

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

Statement of Standalone Audited Financial Results for the Quarter Ended 30 September 2018

Amount in Crore

Sr. No.	Particular	3 Months ended	Preceding 3 months ended	corresponding 3 months ended	Year to date figure for	Year to date figure for	Previous Year ended
		30-09-2018	30/06/2018	in previous year on	current period ended	previous period ended	31/03/2018
		Unaudited/ Audited	Unaudited/ Audited	Unaudited/ Audited	Unaudited/ Audited	Unaudited/ Audited	Audited
1	Revenue from operations	0.278	0.282	-	0.560	1.220	1.327
2	Other Income	-	-	0.017	-	0.044	0.079
3	Total Income (1+2)	0.278	0.282	0.017	0.560	1.264	1.406
4	Expenses						
	(a) Cost of Materials consumed	0.166	0.053	-	0.219	-	-
	(b) Purchase of Stock in Trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.012	-	-	0.012	1.190	1.253
	(d) Employee benefits expense	0.012	0.012	0.006	0.024	0.008	0.020
	(e) Finance Cost	0.000	-	-	0.000	-	0.000
	(f) Depreciation and amortisation expense	0.001	0.001	0.001	0.002	0.001	0.003
	(g) Other expenses	0.048	0.062	0.023	0.110	0.056	0.094
	Total Expenses	0.239	0.128	0.030	0.367	1.255	1.370
5	Profit / (Loss) before exceptional items and Tax (1-4)	0.040	0.155	(0.013)	0.194	0.009	0.035
6	Exceptional items	-	-	-	-	-	-
7	Profit / (Loss) before Tax (5 +6)	0.040	0.155	(0.013)	0.194	0.009	0.035
8	Tax Expense:	0.028	0.047	-	0.075	-	0.011
	a) Current Tax	0.028	0.047	-	0.075	-	0.011
	b) Deferred Tax	-	-	-	-	-	0.000
9	Profit/ (Loss) for the period from Continuing operations (7-8)	0.012	0.109	(0.013)	0.121	0.009	0.025
10	Profit/ (Loss) for the period from Discontinued operations	-	-	-	-	-	-
11	Tax Expense of Discontinued operations	-	-	-	-	-	-
12	Profit/ (Loss) for the period from Discontinued operations (After Tax)	-	-	-	-	-	-
13	Profit/ (Loss) for the period (After Tax)	0.012	0.109	(0.013)	0.121	0.009	0.025
14	Other Comprehensive Income 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 B) A) (i) Items that will be reclassified to profit or loss (ii) Income Tax relating to item that will be re-classified to profit or loss	-	-	-	-	-	-
15	Total Comprehensive income for the period (13+14)	0.012	0.109	(0.013)	0.121	0.009	0.025
16	Earnings Per Share (EPS) (For continuing operations)						
	(a) Basic	0.037	0.334	(0.041)	0.371	0.027	0.076
	(b) Diluted	0.037	0.334	(0.041)	0.371	0.027	0.076
17	Earnings Per Share (EPS) (For Discontinuing operations)						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
18	Earnings Per Share (EPS) (For Discontinuing & Continuing operations)						
	(a) Basic	0.037	0.334	(0.04)	0.371	0.027	0.076
	(b) Diluted	0.037	0.334	(0.04)	0.371	0.027	0.076

Note:

- 1) The above results were reviewed by the Audit Committee and thereafter taken on record by the Board of Directors in their meeting on November 14, 2018 after review by an Audit Committee.
- 2) There were no investor complaints known to the Company outstanding at the beginning of the quarter.
- 3) Previous period figures have been regrouped wherever necessary.

For and on behalf of
KD Leisures Limited
(Formerly known as Vishvesham Investment and Trading Limited)

Ajay Kantilal Vora
Managing Director
DIN: 06864950

Date: 14/11/2018
Place: Mumbai

(In Rs. Crore)

Statement of Assets and Liabilities			
	Particulars	As at 30.09.2018	As at 31.03.2018
		(Un-audited)	Audited
A.	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	0.008	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) Investments accounted for using equity method	-	-
	(i) Financial Assets	-	-
	(i) Investments	0.142	-
	(ii) Trade Receivables	-	-
	(iii) Loans	1.987	1.927
	(iii) Others	-	-
	(j) Deffered tax assets (Net)	0.049	0.049
	(k) Other non-current Assets	-	-
	Total Non-Current Assets	2.185	1.981
2	Current assets		
	(a) Inventories	0.009	0.013
	(b) Financial Assets		-
	(i) Investments		-
	(ii) Trade receivables	1.046	1.082
	(iii) Cash and cash equivalents	0.417	0.453
	(iv) Bank Balances other then (iii) above	0.009	-
	(v) Loans	-	-
	(vi) Others		-
	(c) Current Tax Assets (Net)		-
	(d) Other current assets	0.076	0.006
	Total Current Assets	1.557	1.554
	TOTAL ASSETS	3.742	3.536
B.	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	3.240	3.240
	(b) Other Equity (Reserves & Surplus)	0.206	0.091
	Total Equity	3.446	3.331
2	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		-
	(i) Borrowings		-
	(ii) Trade Payables		-
	(iii) Other financial liabilities (other than those		-
	(b) Provisions		-
	(c) Deferred tax liabilities (Net)		-
	(d) Other non-current liabilities		-
	Total Non-current liabilities		-
3	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		-
	(ii) Trade Payables	0.207	0.189
	(iii) Other financial liabilities [other than those sp		-
	(b) Other current liabilities		-
	(c) Provisions	0.090	0.016
	(d) Current Tax Liabilities (Net)	-	-
	Total Current liabilities	0.297	0.205
	TOTAL EQUITY AND LIABILITIES	3.742	3.536

REPORTING OF SEGMENT WISE REVENUE RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30.09.2018

(Rs. in Crore)

Particulars	3 Months ended	Preceding 3 months ended	crosspoing 3 months ended in	Year to date figure for current period	Year to date figure for	Previous Year ended
	30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1. Segment Revenue						
(a) Segment						
(b) Segment						
(c) Segment						
(d) Unallocated						
Total						
Less: Inter Segment Revenue						
Net sales/Income From Operati						
2. Segment Results (Profit)(+/-)						
(a) Segment						
(b) Segment						
(c) Segment						
(d) Unallocated						
Total						
Less: (i) Finance Costs						
(ii) Other Un-allocable						
Total Profit Before Tax						
3. Segment Assets*						
4. Segment Liabilities*						

*As certain assets of the Company including manufacturing facilities are often deployed interchangeably across various segments, it is impractical to allocate these assets and liabilities sergment-wise.



TDK & Co.

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

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Review report to
The Board of Directors,
KD Leisures Limited
(Formerly Known as Vishvesham Investments And Trading Limited)
B-702, Neelkanth Business Park,
Near Vidyavihar Bus Depot,
Vidyavihar (W), Mumbai-400 086.

Independent Auditor's Report on Limited Review of the unaudited financial results of the company for the quarter ended 30th September, 2018

We have reviewed the accompanying statement of unaudited financial results ("the Statement") of **KD Leisures Limited (Formerly Known as Vishvesham Investments And Trading Limited)** for the quarter ended **September 30, 2018**. This Statement is the responsibility of the company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial results based on our review.

We conducted our review of the statement in accordance with the Standard on review Engagements (SRE) 2400, issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the 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 opinion.

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in Accordance with the accounting standards referred to in Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33(3) of the SEBI (Listing obligation & disclosure requirement), Regulation 2015 with the stock exchanges including the manner in which it is to be disclosed, or that it contains any material misstatement.

For TDK & Co.
Chartered Accountants

Gaurang Chheda
Partner

Membership No. 147111

Place: Mumbai

Date: 14th November, 2018



Head Office : 102, Lotus Heights, 15th Road, Opp. Gandhi Maidan, Chembur, Mumbai - 400 071, Maharashtra.

Pune : A-15, Shiv-Sailem Developers, Serial No. 61-75, Bavdhan BK, Pune - 411 021.

Ahmedabad : 13, Dipavali CHS, Narayan Nagar Road, Vishwakunj Cross Roads, Paldi, Ahmedabad - 380 007.

Vapi : 105, Sunrise Complex, Behind Indian Bank, Telephone Exchange Road, GIDC Char Rasta, Vapi - 396 195.