

KD LEISURES LIMITED

CIN: L55100MH1981PLC272664

Reg. Off: Unit No. 1109, 11th Floor, Lotus Link Square, D.N. Nagar, New Link Road,
Andheri (West), Mumbai – 400053

Corporate office: B -10/665/1, Iqbal Ganj, Iqbal Ganj Chowk, Ludhiana, Punjab-141008
E-Mail ID: roc.viatl@gmail.com; Mobile No. 8090003333; Website: <https://kdleisures.in/>

To,

Date: 21st May, 2026

The Manager, The BSE Limited Phiroze Jeejeebhoy Towers, 28th Floor, Dalal Street, Mumbai-400001, Maharashtra	The Calcutta Stock Exchange Limited 7, Lyons Range, Dalhousie, Kolkata West Bengal-700001.
Company Symbol: KDLL Scrip Code: 540385 ISIN: INE081R01016	

Subject: Outcome of the Board Meeting under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to **Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, as amended, this is to inform you that the Board of Directors of **KD LEISURES LIMITED** at their meeting held on **Thursday, 21st May, 2026**, at the Registered office of the Company situated at Unit No. 1109, 11th Floor, Lotus Link Square, D.N. Nagar, New Link Road, Andheri (West), Mumbai – 400053 has inter alia, considered & approved the following items:-

1. The Standalone Audited Financial Results along with Audit Report of the Company for the Quarter and year ended 31st March, 2026

We enclose herewith a copy of the said Financial Results along with the Audit Report provided by the Statutory Auditors of the Company.

The meeting of Board of Directors commenced at **04:30 P.M** and concluded at **05:15 P.M.**

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

Thanking you,
Yours faithfully,

**For and on behalf of
KD Leisures Limited**

**Deepika Awasthi
Director
DIN: 08624842**



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of **KD Leisures Limited**
Report on the Audit of the Standalone Annual Financial Results

Qualified Opinion

We have audited the accompanying standalone annual financial results of **KD Leisures Limited** ("**the Company**") for the year ended 31 March 2026 ("the Statement" or "standalone annual financial results"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, **except for the effects of the matter described in the Basis for Qualified Opinion section of our report**, the aforesaid standalone annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2026.

Basis for Qualified Opinion

Attention is invited to the following matters in the Notes to the Standalone Financial Statements:

- (i) ***the confirmations regarding the closing balances of loans and advances were not made available to us by the management. Therefore, we are unable to comment on whether those balances, as shown in financial results, are correct or not.***
- (ii) ***the Company has not complied with the provision of Income Tax Act, 1961 ("IT Act") by failing to file the Income Tax Return ("ITR") under section 139 of the IT Act for the assessment year 2021-22 onwards. Accordingly, the company shall be liable to pay the applicable penalties for non-filing of ITR as per provisions of the IT Act.***

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Management's and Board of Director's Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management's and the Board of Director's are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has internal financial controls with reference to Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the management and Board and Board of Directors.

- Conclude on the appropriateness of Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The standalone annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our opinion on the standalone annual financial results is not modified in respect of this matter.

For **GAV & Associates,**
Chartered Accountants
Firm's Registration No.: 036002N

CA Rahul Gupta
Partner
Membership No.: 562648
UDIN: 26562648NCYDMU4186

RAHUL
GUPTA
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by RAHUL
GUPTA
Date: 2026.05.21
17:06:32 +05'30'

Place: Delhi
Date: 21 MAY 2026

KD LEISURES LIMITED

Registered office : Unit No. 1109, 11th Floor, Lotus Link, Square, D.N. Nagar,
New Link Road, Andheri, Mumbai, Maharashtra, India, 400053 CIN: L55100MH1981PLC272664
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**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS
FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026**

Rs. in Lakhs

Sl.No	Particulars	Quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		(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	0.95	-	-	0.95	-
	d) Finance costs	-	-	-	-	-
	e) Depreciation and amortisation expense	-	-	-	-	-
	f) Other expenses	0.70	0.15	3.35	1.15	4.30
	Total expenses	1.65	0.15	3.35	2.10	4.30
5	Profit/(loss) before exceptional item & tax (3-4)	(1.65)	(0.15)	(3.35)	(2.10)	(4.30)
6	Exceptional Items	-	-	-	-	-
7	Profit/(loss) before tax (5-6)	(1.65)	(0.15)	(3.35)	(2.10)	(4.30)
8	Tax expense	-	-	-	-	-
9	Net Profit/(Loss) after tax (7-8)	(1.65)	(0.15)	(3.35)	(2.10)	(4.30)
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)	(1.65)	(0.15)	(3.35)	(2.10)	(4.30)
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)				(164.24)	(162.14)
14	Earnings per share (Face value Rs 10/- per share) (not annualized)					
a.	Basic earnings per share (Rs.)	(0.05)	(0.00)	(0.10)	(0.06)	(0.13)
b.	Diluted earnings per share (Rs.)	(0.05)	(0.00)	(0.10)	(0.06)	(0.13)

Notes:-

- 1 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 21 May 2026.

2	Statement of Assets & Liabilities	Rs. In Lakhs	
	Particulars	As at	
		31.03.2026	31.03.2025
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 8.05			
iv) Other financial assets 0.06 0.06			
c. Other current assets 0.95 0.95			
Total current assets 9.06 9.06			
TOTAL ASSETS 186.52 186.52			
EQUITY AND LIABILITIES			
1 Equity			
a. Equity share capital 324.00 324.00			
b. Other equity (164.24) (162.14)			
Total Equity 159.76 161.86			
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 enterprisesand small enterprises - -			
b. Provisions - -			
c. Other current liabilities 26.76 24.66			
Total current liabilities 26.76 24.66			
TOTAL EQUITY AND LIABILITIES 186.52 186.52			

3 **Statement of Cash Flows**

Rs. In Lakhs

	For the year ended	
	31.03.2026	31.03.2025
CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	(2.10)	(4.30)
Adjustments for:		
Depreciation	-	-
Finance cost	-	-
Operating Profit Before Working Capital Changes	(2.10)	(4.30)
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	2.10	3.20
Cash (used)/generated from operation before tax	0.00	(0.21)
Less: Income Taxes paid (Net)	-	-
Net cash flows from / (used in) Operating Activities (1)	0.00	(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)	0.00	(0.21)
Cash and cash equivalent as at the beginning of the year	8.05	8.26
Cash and cash equivalent as at the end of the year	8.05	8.05

- 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, 2026 and corresponding quarter ended March 31, 2025 are the derived balancing figures between audited figures in respect of full financial year ended March 31, 2026 and March 31, 2025 respectively and the unaudited figures of nine months ended December 31, 2025 and December 31, 2024 respectively.
- 6 The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, namely the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes"). These Codes have become effective from November 21, 2025. The Ministry of Labour and Employment has issued draft Central Rules and related FAQs to facilitate assessment of the financial impact arising from the implementation of the New Labour Codes. Based on management's assessment, there is no material incremental impact on gratuity liability arising from the implementation of the New Labour Codes.
- 7 The Company has a single reportable segment namely financial activities/services for the purpose of Ind AS-108.
- 8 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

Deepika Awasthi
 Director
 DIN: 08624842

Date: 21 May 2026
 Place: Mumbai

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Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026 [Regulation 33 of the SEBI (LODR) Regulations, 2015]

S. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Amt in Lakhs)	Adjusted Figures (audited figures after adjusting for qualifications)
1	Turnover / Total income	-	NA
2	Total Expenditure	2.10	NA
3	Net Profit/(Loss)	(2.10)	NA
4	Earnings Per Share	(0.06)	NA
5	Total Assets	186.52	NA
6	Total Liabilities	186.52	NA
7	Net Worth	159.76	NA
8	Any other financial item(s) (as felt appropriate by the management)	-	NA

II Audit Qualification (each audit qualification separately):

S. No	Particulars	Remarks
1.	Details of Audit Qualification:	Following qualification has been given by the Auditors in the audit report on Standalone Financial Statements of the Company: 1. Loans and Advances: Loans and advances are subject to confirmation. 2. Non-filing of Income Tax Returns: The Company has not filed its income tax returns for the assessment year 2021-22 onwards.
2.	Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified
3.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	Repetitive
4.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	Not Applicable

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5.	For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the impact of audit qualification:	The Board takes note of the observations made by the Statutory Auditor. The Company remained inoperative during the financial year 2025-26 and no business activities were carried out during the year. Further, pursuant to the order dated 17.03.2026 received from SAT for restoration of the Company, the management is in the process of regularizing all pending compliances.
	(ii) If management is unable to estimate the impact, reasons for the same:	Not Ascertainable
	(iii) Auditors' Comments on (i) or (ii) above:	Included in the Standalone Auditors' report


Mandeep Singh Thukral
Managing Director
DIN: 09160320


Kanchan Yadav
Chairperson of Audit Committee


CA Rahul Gupta
Partner
Membership No. 562648



Date: 21-05-2026
Place: Mumbai