

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

16th May, 2018

To,

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

BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street, Mumbai-400001.

SUBJECT: NOTICE OF BOARD MEETING TO BE HELD ON 25TH MAY, 2018

Dear Sir/Ma'am,

We would like to inform you that Meeting of the Board of Directors of **KD LEISURES LIMITED (Formerly known as Vishvesham Investments & Trading Limited)** is scheduled to be held on **25th May, 2018, Friday at 01:30 P.M.** at the Registered Office of the Company situated at B-702, 7th Floor, Neelkanth Business Park, Kirol Village, Near Bus Depot, Vidyavihar (West), Mumbai-400 086 inter alia, to consider and approve the following matters:

1. To consider and approve Audited Financial Results for the year ended on 31st March, 2018 pursuant to **Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation 2015.**

Further, pursuant to the provisions of **SEBI (Prohibition of Insider Trading) Regulations, 2015** read with Company's code for prevention of Insider Trading, the Trading Window for dealing in the securities of the Company shall remain closed for the connected persons and designated persons and their immediate relatives as defined under the aforesaid regulations from **May 16th, 2018** till the completion of 48 hours after the announcement of financial results to the Stock Exchanges.

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)



Satish Kumar Phoolchand Rajbhar
Director

DIN: 06798717

Address: Khali Pathan Chawl, Golibar Road,
Ghatkopar, Mumbai-400086



T D K & 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 the Company
Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015

To,
Board of Directors of Vishvesham Investments & Trading Limited

We have audited the quarterly financial results of Vishvesham Investments & Trading Limited for the quarter ended 31st March, 2018 and the year to date results for the period 1st April, 2017 to 31st March, 2018, 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 on the basis of the 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 thereunder; or by the Institute of Chartered Accountants of India, 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) Regulations, 2015 in this regard; and

(ii) give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31st March, 2018 as well as the year to date results for the period from 1st April, 2017 to 31st March, 2018.

For TDK & Co
Chartered Accountants


Neelanj Shah
Partner
M. No: 121057



Place: Mumbai
Date: 25/05/2018

M/S. KD LEISURES LIMITED
(Formerly known as Vishvesham Investments & Trading Limited)
Regd. Office: B-702, 7TH Floor, Neelkanth Business Park, Kiroli Village, Near Bus Depot, Vidyavihar (W), Mumbai-86
CTIN: L74899MH1981PLC272664
ANNEXURE I TO REGULATION 33

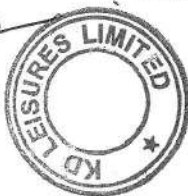
STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2018

Particulars		(Rs. in Crores)				
		Quarter ended			Year ended	
		31.03.2018 (un-audited)	31.12.2017 (Un-audited)	31.03.2017 (Un-audited)	31.03.2018 (Audited)	31.03.2017 (Audited)
1	Income					
	a) Revenue from operations					
	b) Other Income	0.077	0.032	-	1.327	0.587
	c) Total Income	0.014	0.021	0.055	0.079	0.068
2	Expenses	0.091	0.053	0.055	1.406	0.655
	a) Cost of materials consumed	-	0.010	-	-	-
	b) Purchases of stock-in-trade	-	-	-	-	0.554
	c) Changes in inventories of finished goods, stock-in-trade and work in progress	0.054	-	0.013	-	-
	d) Excise duty	-	-	-	1.253	0.013
	e) Employee benefits expense	0.006	0.006	0.008	0.020	0.018
	f) Finance costs	0.000	-	-	0.000	-
	g) Depreciation and amortisation expense	0.002	-	0.001	0.003	0.001
	h) Other expenses	0.015	0.024	0.026	0.094	0.035
	Total Expenses	0.077	0.040	0.049	1.370	0.622
3	Profit (+)/ Loss (-) before Exceptional Items and Tax (1-2)	0.015	0.013	0.007	0.035	0.033
4	Exceptional Items	-	-	-	-	-
5	Profit (+)/ Loss (-) before Extraordinary items and tax (3-4)	0.015	0.013	0.007	0.035	0.033
6	Extraordinary items	-	-	-	-	-
7	Profit before Tax (5-6)	0.015	0.013	0.007	0.035	0.033
8	Tax expense	0.004	-	-	0.011	0.026
	Current Tax	0.004	-	-	0.011	0.026
	Deferred Tax	0.000	-	0.026	0.011	0.026
9	Profit/(Loss) for the period from continuing operations(7-8)	0.010	0.013	0.007	0.025	0.008
10	Profit/(Loss) for the period from discontinued operations	-	-	-	-	-
11	Tax expense of discontinued operations	-	-	-	-	-
12	Net Profit/(Loss) from Discontinued operations (after tax) (10-11)	-	-	-	-	-
13	Profit/(Loss) for the period (9+12)	0.010	0.013	0.007	0.025	0.008
14	Other Comprehensive Income	-	-	-	-	-
	A (i) Items that will not be reclassified to profit or Loss	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to profit or Loss	-	-	-	-	-
	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	-	-	-	-	-
15	Total Comprehensive Income for the period (Comprising Profit/(Loss) and other Comprehensive Income for the period)	-	-	-	-	-
16	Paid up equity share capital (Face Value per share: Rs. 1 0)	3.249	3.249	3.240	3.249	3.249
	Reserves excluding Revaluation reserves	0.066	0.066	0.059	0.091	0.066
17	Earning per share (for Continuing operation) (Rs.) (Nominal Value Rs. 10 per share)					
	Basic					
	Diluted	0.032	0.039	0.021	0.076	0.024
18	Earning per share (for discontinued operation) (Rs.) (Nominal Value Rs. 10 per share)					
	Basic					
	Diluted	-	-	-	-	-
19	Earning per share (for discontinued & continuing operation) (Rs.) (Nominal Value Rs. 10 per share)					
	Basic					
	Diluted	0.032	0.039	0.021	0.076	0.024

- 1) The Financial results were reviewed by the Audit Committee and approved by the Board of Directors at their Meeting held on 25 May, 2018
- 2) The Company does not have more than one reportable segment in terms of IAS-108 hence segment wise reporting is not applicable.
- 3) We confirm and declare that the Audit Report of the Auditors is with an Unmodified Opinion and it doesn't contain any audit observation(s), reservation(s), adverse comments(s) or qualification(s).

For and Behalf of
For KD Leisures Limited
(Formerly known as Vishvesham Investments And Trading Limited)

Ajay Vora
Director
Din : 06864950



Date: 25/05/2018
Place: Mumbai

M/S. KD LEISURES LIMITED
(Formerly known as Vishvesham Investments & Trading Limited)
Regd. Office: B-702, 7TH Floor, Neelkanth Business Park, Kiroli Village, Near Bus Depot, Vidyavihar (W), Mumbai-86
Balance Sheet as at 31.03.2018
CIN: L74899MH1981PLC272664

(Rs. in Crores)

Statement of Assets and Liabilities			
	Particulars	As at 31.03.2018	As at 31.03.2017
		Audited	Audited
A.	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment		
	(b) Capital work-in-progress	0.005	0.008
	(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	-	-
	(ii) Trade Receivables	-	-
	(iii) Loans	-	-
	(iii) Others	1.927	1.678
	(j) Deferred tax assets (Net)	-	-
	(k) Other non-current Assets	0.049	0.049
		-	-
	Total Non-Current Assets	1.981	1.735
2	Current assets		
	(a) Inventories		
	(b) Financial Assets	0.013	1.187
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Cash and cash equivalents	1.082	0.121
	(iv) Bank Balances other than (iii) above	0.453	0.456
	(v) Loans	-	-
	(vi) Others	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	0.006	0.006
	Total Current Assets	1.555	1.769
	TOTAL ASSETS	3.536	3.504
B.	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	3.240	3.240
	(b) Other Equity	0.091	0.066
	Total Equity	3.331	3.306
2	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	-	-
	(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	-	-
3	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	0.005
	(ii) Trade Payables	-	0.188
	(iii) Other financial liabilities [other than those specified in item (c)]	0.189	-
	(b) Other current liabilities	-	-
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	0.016	0.005
		-	-
	Total Current liabilities	0.205	0.198
	TOTAL EQUITY AND LIABILITIES	3.536	3.504

Ajay V

