



June 21, 2021

The Deputy Manager
Department of Corporate
Services
BSE Limited
P. J. Towers, Dalal Street,
Fort
Mumbai – 400 001

The Company Secretary
The Calcutta Stock
Exchange
Association Ltd.
7, Lyons Range
Kolkata-700 001

Manager – Listing
Metropolitan Stock Exchange
of India Ltd.
Vibgyor Towers, 4th Floor
Plot No. C 62, G - Block
Bandra Kurla Complex
Bandra (E), Mumbai – 400 098

Ref: Scrip Code BSE – 535730, CSE-21144, MSEIL - KHOBSURAT

Sub: Submission of Revised Results for Q-IV / FY 2018-19 along with Audit Report & Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015

Respected Sir or Madam,

With reference to the above and in compliance with Regulation 33(3) of SEBI (LODR) Regulations, 2015, we are enclosing with this letter, revised Audited Financial Results for the 4th quarter and Year ended on 31st March 2021 together with Cash Flow Statement, Statement of Assets & Liabilities and Audit Report from Statutory Auditors as well as declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015, as amended till date.

The meeting was commenced at 15.30 Hrs. and concluded at 16.25 Hrs.

Kindly take the same on your record & oblige.

This is for the information of Members.

Thanking You,

Yours Faithfully,
For **KHOBSURAT LIMITED**

Sanjay Mishra
SANJAY MISHRA
DIN: 09048557
MANAGING DIRECTOR

Enclosed: a/a



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098

Ref: **Scrip Code BSE – 535730, CSE-21144, MSEIL - KHOBSURAT**

Sub: **Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015**

Respected Sir or Madam,

It is hereby declared and confirmed that the Auditors' Report on Annual Financial Results of the Company for the year ended 31st March 2021 is with unmodified opinion.

This declaration is furnished in reference to the provision of Clause (d) of sub regulation (3) of Regulation 33 of SEBI (LODR) Regulations, 2015 as notified on 25th May 2016.

Thanking You,

Yours Faithfully,
For **KHOBSURAT LIMITED**

SANJAY MISHRA
DIN: 09048557
MANAGING DIRECTOR

KHOBSURAT LIMITED

Regd. Office : 7A, Bentick Street, 3rd Floor, Room No. 310, Kolkata-700 001
CIN - L23209WB1982PLC034793, Email : khoobsurat.kolkata@gmail.com, Website : www.khoobsuratltd.co.in
Statement of Standalone Audited Financial Results for the Quarter & Year ended March 31, 2021

₹ in Lakhs

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from Operations	-	-	-	-	-
II	Other Income/(Loss)	12.887	14.210	11.828	46.013	46.773
III	Total Income (I+II)	12.887	14.210	11.828	46.013	46.773
IV	Expenses					
	Cost of Material Consumed	-	-	-	-	-
	Purchases	-	-	-	-	-
	Increase /Decrease of Stock	(0.002)	0.186	2.104	(0.035)	2.101
	Employees Benefit Expenses	5.691	6.632	4.037	21.005	18.668
	Finance Costs	(0.147)	-	-	-	-
	Depreciation & Amortization Expenses	0.197	0.049	0.067	0.197	0.266
	Other Expenses	6.958	7.013	4.001	23.561	23.833
	Total Expenses (IV)	12.697	13.880	10.209	44.728	44.868
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	0.190	0.330	1.619	1.285	1.905
VI	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	0.190	0.330	1.619	1.285	1.905
VIII	Tax Expenses					
	Current	0.026	0.086	0.347	0.294	0.421
	Deferred Tax	0.017	-	0.505	0.034	0.518
	Total Tax Expenses (VIII)	0.043	0.086	0.852	0.328	0.939
IX	Profit for the Period / Year from continuing operations (VII-VIII)	0.147	0.244	0.767	0.957	0.966
X	Other Comprehensive Income					
	A. Items that will not be classified to Profit or Loss	-	-	-	-	-
	i) Remeasurements of the defined measurement plan	-	-	-	-	-
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	B. i) Items may be classified to Profit or Loss	-	-	-	-	-
	ii) Income Tax relating to Items that may be reclassified to Profit or Loss	-	-	-	-	-
	Total other Comprehensive Income (X)	-	-	-	-	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	0.147	0.244	0.767	0.957	0.966
XII	Paid-up Equity Share Capital (Face Value of ₹ 1/- each)	1,328.447	1,328.447	1,328.447	1,328.447	1,328.447
XIII	Other Equity				1,181.426	1,180.469
XIV	Earnings per Share (Face Value of ₹ 1/- each)					
	a) Basic	0.000	0.000	0.001	0.001	0.001
	b) Diluted	0.000	0.000	0.001	0.001	0.001

Notes :

- As per Indian Accounting Standard (Ind AS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & Investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- The aforesaid financial Results have been reviewed by Audit Committee and approved by Board of Directors in their meeting held on June 21, 2021.
- The Statutory Auditors have carried out Audit for above Financial Results.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) - 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- Figures for the quarters ended 31st March 2021 and 31st March 2020 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the end of the third quarter of the respective financial years.
- Estimation of uncertainties relating to the global health pandemic from COVID-19:** The Company has considered the possible effects that may result from the pandemic relating to COVID-19 in the preparation of the financial results including the recoverability of carrying amounts of financial and non-financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of the pandemic, the Company has, at the date of approval of the financial results, used internal and external sources of information and expects that the carrying amount of these assets will be recovered. The impact of COVID-19 on the financial results may be different from that estimated as at the date of approval of these financial results.

Place : Kolkata
Date : June 21, 2021



For Khoobsurat Limited
Sd/-
Sanjay Mishra
Managing Director

KHOOBSURAT LIMITED
Statement of Assets & Liabilities as at 31st March 2021

₹ In Lakhs

Particulars	As At	
	31st Mar 2021	31st Mar 2020
	Un-Audited	Audited
ASSETS		
Non-Current Assets		
Properties Plant & Machinery	5.063	5.260
Intangible Assets	-	-
Capital Work in Progress	-	-
Non-Current Investments	-	-
Deferred Tax Assets (Net)	-	-
Long Term Loans & Advances	-	-
Other Non-Current Assets	-	-
Total Non-Current Assets ...	5.063	5.260
Non-Current Financial Assets		
Non-Current Investments	-	-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
Total Non-Current Financial Assets ...	-	-
Current Assets		
Inventories	1.108	1.073
Financial Assets		
Current Investments	839.433	851.218
Trade Receivable	79.152	74.578
Cash & Cash Equivalents	16.631	10.616
Bank Balances	0.075	0.075
Short Term Loans & Advances	911.477	909.461
Other Financial Assets	17.154	16.278
Other Current Assets	715.083	715.083
Total Non-Current Assets ...	2,580.111	2,578.382
Total Assets	2,585.174	2,583.642
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,328.447	1,328.447
Reserves & Surplus	1,181.426	1,180.469
Money Received against Share Warrants	-	-
Total Equity ...	2,509.873	2,508.916
Share Application Money Pending allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	0.558	0.524
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	0.558	0.524
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	71.877	71.877
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	2.866	2.324
Total Current Liabilities ...	74.743	74.202
Total Liabilities	75.301	74.726
Total Equity & Liabilities	2,585.174	2,583.642



KHO OBSURAT LIMITED

Cash Flow Statement for the Year ended 31st March 2021

(₹ In Lakhs)

Particulars		As At 31.03.2021	As At 31.03.2020
Cash Flow from/(used in) Operating Activities			
Profit before Tax		1.285	1.905
Adjustment for:			
Interest Income on Deposits		(41.261)	(44.639)
Dividend Income		-	-
Depreciation and Amortization Expenses		0.197	0.266
Operating Profit before Working Capital Changes		(39.779)	(42.468)
Movement in Working Capital:			
Adjustment for:			
Inventories		(0.035)	2.101
Trade Receivables		(4.574)	-
Other Current Assets		(0.875)	(1.259)
Loans & Advances		(2.016)	(26.141)
Other Non-Current Assets		-	-
Long Term Current Assets		-	-
Financial Assets, Current		-	-
Npn-Financial Assets, Current		-	-
Trade Payable, Current		-	-
Trade Payable, Non current		-	-
Other Current Liabilities		0.542	0.637
Depreciation and Amortisation Expenses		-	-
Provisions, Current		-	-
		(6.958)	(24.662)
Income Tax Paid		(0.294)	(0.948)
Cash Generated/(used) in Operations	(A)	(47.031)	(68.078)
Cash Flow from/(used) Investing Activities			
Adjustment for Interest Income on Dividend Income		-	-
Adjustment for Interest Income on Interest Income		41.261	44.639
(Increase)/Decrease in Investment		11.785	33.849
Depreciation and Amortization Expenses		-	-
Cash Generated/(used) in Investing Activities	(B)	53.046	78.488
Net Increase/(decrease) in Cash and Cash Equivalents	(A+B)	6.016	10.410
Total Cash and Cash Equivalent at beginning of year		10.691	0.281
Total Cash and Cash Equivalent at end of year		16.706	10.691
Net increase/(decrease) as disclosed above		6.015	10.410



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Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To The Board of Directors of
Khoobsurat Limited**

Report on the audit of the Financial Results Opinion

We have audited the accompanying statement of quarterly and year to date financial results of **Khoobsurat Limited** (the "Company") for the quarter and year ended March 31, 2021 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the 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 financial statements under the provisions of the Act 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

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Mobile No-9769794999, 9167653615

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Emphasis of Matter

- A. We draw attention to Notes to the accompanying annual financial results, which describe management's assessment of uncertainty relating to the effects of the COVID-19 pandemic on the Company's operations & other related Matters.

Due to COVID-19 pandemic and the lockdown and other restrictions imposed by the Government and local administration, the audit processes were carried out based on the remote access to the extent available /feasible and necessary records made available by the Management through digital medium

- B. The Company name is in the list of shell companies (Vide SEBI on its letter bearing no. SEBI /HO/ISD/OW/P/2017/18183 dated August 7, 2017). Exchange had initiated a process of verifying the credentials / fundamentals of the company. It had appointed an auditor to conduct audit of the company to verify its credentials/fundamentals.

As per management representation, forensic audit has been done and the observation raised by forensic auditor has been replied with, however outcome of audit is still not received.

- C. Trade receivables amounting of Rs. 74.58/- Lacs (included overseas debtors-73.81 Lacs) are receivable since long time. As per management explanation, these (inclusive overseas debtors) are recoverable and company is in process to recover.
- D. Other advances (shown under other current assets) amounting of Rs. 715.08/- Lacs are receivable since long time. As per management explanation these are recoverable and company is in process to recover.
- E. Some of the balances of Trade Receivables, Deposits, Loans and Advances, Trade payable are subject to confirmation from the respective parties and consequential reconciliation/adjustment arising there from, if any.
- F. Valuation of the unquoted investment are subject to the valuation by independent valuer. As per management explanation, they are under process to carry out fair valuation from registered valuer and therefore these are shown at its investment

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Value. ***Due to not availability of valuation report, we are not able to comment on the same.***

- G.** The audited financial statement gives a true and fair view of the net profit/ loss and other financial information, subject to Notes in respect of inadequacy and Inaccuracy of Supporting for some of the expenditure of 'revenue nature for the quarter ended March 31, 2021 as well as the year to date results for the period from April 01, 2020 to March 31, 2021.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that

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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 the Statement.

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 Statement, 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 Act, we are also responsible for expressing our opinion on whether the company has adequate 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 made by the Board of Directors.
- Conclude on the appropriateness of the 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 Company's ability to continue as a going concern. 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 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 Statement, including the disclosures, and whether the Statement represents 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.

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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 Statement includes the results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2021 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations

For D B S & ASSOCIATES

Chartered Accountants

Firm Registration No. 081627N

Romy



Place: Mumbai

Date: 21st June, 2021

Roxy Teniwal

Partner

Membership No. 141538

UDIN: **21141538AAAAAT1839**