



**KHOBSURAT LTD.**

7A, Bentinck Street, 3rd Floor,  
Kolkata, West Bengal -700 001,  
Telefax : +91 33 4061 7068  
Email : khoobsurat.kolkata@gmail.com

August 8, 2022

**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.**  
Building A, Unit 205A, 2<sup>nd</sup> Floor  
Piramal Agastya Corporate  
Park, L.B.S Road, Kurla West  
Mumbai – 400070

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

Sub: **Submission of Unaudited Financial Results for Q1FY23**

Respected Sir or Madam,

With reference to the above and in compliance with Regulation 33(3) of SEBI LODR Regulations, 2015, we are enclosing herewith this letter, Provisional Financial Results (Un-audited) for the 1<sup>st</sup> quarter ended on 30<sup>th</sup> June 2022 (Q-I) for the Financial Year ended 31<sup>st</sup> March 2023 together with Limited Review Report by Statutory Auditors.

The meeting was commenced at 15.35 Hrs. and concluded at 16.15 Hrs.

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





August 8, 2022

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

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 quarter ended 30<sup>th</sup> June 2022 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 25<sup>th</sup> May 2016.

Thanking You,

Yours Faithfully,  
For KHOOBSURAT LIMITED

**SANJAY MISHRA**

**DIN: 09048557**

**MANAGING DIRECTOR**

# DBS & ASSOCIATES

## Chartered Accountants

Limited Review Report on Unaudited Quarterly Financial Results and Unaudited Year to Date Financial Results Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of  
KHOOBSURAT LIMITED

1. We have reviewed the accompanying statement of unaudited financial Results of **KHOOBSURAT LIMITED** ('the Company') for the quarter ended on June 30, 2022 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in 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. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. **Emphasis of Matter**
  - A. Trade receivables amounting of Rs. 66.22 Lakhs (all overseas debtors) are receivable since long time. As per management explanation, these are recoverable and company is in process to recover.
  - B. Other advances amounting of Rs. 727.13 Lakhs are receivable since long time. As per management explanation these are recoverable and company is in process to recover.
  - C. Valuation of the unquoted investment is 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 cost. ***Due to not availability of valuation report, we are not able to comment on the same.***



# DBS & ASSOCIATES

## Chartered Accountants

5. Based on our review conducted as stated above, ***except as stated in para 4 above***, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For D B S & ASSOCIATES**

**Chartered Accountants**

Firm Registration No. 018627N



Place: Mumbai

Date: 08/08/2022

**Roxy Teniwal**

Partner

Membership No. 141538

UDIN: 22141538AOODZM8213

# 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 Un-Audited Standalone Financial Results for the Quarter ended 30th June 2022

₹ in Lakhs

Sr. No.	Particulars	3 Months ended 30.06.2022	Preceding 3 Months ended 31.03.2022	Corresponding 3 Months ended 30.06.2021	Year to date figures as on 31.03.2022
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from Operations	-	-	-	-
II	Other Income	27.742	13.212	19.720	83.417
III	<b>Total Income (I+II)</b>	<b>27.742</b>	<b>13.212</b>	<b>19.720</b>	<b>83.417</b>
IV	<b>Expenses</b>				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	-	-	-	2.000
	Changes in Inventories of Stock-in-Trade	(0.134)	0.207	(0.082)	(2.214)
	Employees Benefit Expenses	4.888	10.154	4.767	24.502
	Finance Costs	-	-	-	-
	Depreciation & Amortization Expenses	-	0.036	0.036	0.146
	Other Expenses	5.022	11.886	4.833	26.086
	<b>Total Expenses (IV)</b>	<b>9.776</b>	<b>22.282</b>	<b>9.554</b>	<b>50.519</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>17.966</b>	<b>(9.070)</b>	<b>10.166</b>	<b>32.898</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>17.966</b>	<b>(9.070)</b>	<b>10.166</b>	<b>32.898</b>
VIII	<b>Tax Expenses</b>				
	Current	4.664	(2.453)	2.643	8.459
	Deferred Tax	-	0.019	-	0.038
	<b>Total Tax Expenses (VIII)</b>	<b>4.664</b>	<b>(2.434)</b>	<b>2.643</b>	<b>8.497</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>13.302</b>	<b>(6.637)</b>	<b>7.523</b>	<b>24.400</b>
X	<b>Other Comprehensive Income</b>				
	A. Items that will not be classified to Profit or Loss				
	i) Fair value changes on instruments carried at FVTOCI	(11.368)	-	-	-
	ii) Income Tax on above	2.956	-	-	-
	<b>Sub-Total A</b>	<b>(8.412)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	B. i) Items may be classified to Profit or Loss	-	-	-	-
	ii) Income Tax relating to above Items	-	-	-	-
	<b>Sub-Total B</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Other Comprehensive Income (A+B)</b>	<b>(8.412)</b>	<b>-</b>	<b>-</b>	<b>-</b>
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>4.890</b>	<b>(6.637)</b>	<b>7.523</b>	<b>24.400</b>
XII	<b>Paid-up Equity Share Capital (Face Value of ₹ 1/- each)</b>	<b>1,328.447</b>	<b>1,328.447</b>	<b>1,328.447</b>	<b>1,328.447</b>
XIII	<b>Other Equity</b>				<b>1,205.826</b>
XIV	<b>Earnings per Share from Continuing Operations</b>				
	a) Basic	0.004	(0.005)	0.006	0.018
	b) Diluted	0.004	(0.005)	0.006	0.018
XV	<b>Earnings per Share from Discontinued Operations</b>				
	a) Basic	-	-	-	-
	b) Diluted	-	-	-	-
XVI	<b>Earnings per Share from Continuing &amp; Discontinued Operations</b>				
	a) Basic	0.004	(0.005)	0.006	0.018
	b) Diluted	0.004	(0.005)	0.006	0.018

## Notes :

- As per Indian Accounting Standard (IndAS) 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.
- Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on August 8, 2022.
- The Statutory Auditors have carried Limited Review for above Financial Results.
- These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind-AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- 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 2022 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.

Place : Kolkata  
Date : August 8, 2022



For Khoobsurat Limited  
Sd/-  
Sanjay Mishra  
Managing Director