



November 10, 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 – KHO OBSURAT**

Sub: **Submission of Unaudited Financial Results for Q2FY22**

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 2nd quarter ended on 30th September 2021 (Q-II) for the Financial Year ended 31st March 2022 together with Statement of Assets & Liabilities, Cash Flow Statement and Limited Review Report by Statutory Auditors.

The meeting was commenced at 15.30 Hrs. and concluded at 16.05 Hrs.

This is for the information of Members.

Thanking You,

Yours Faithfully,
For **KHO OBSURAT LIMITED**

Sanjay Mishra
SANJAY MISHRA
DIN: 09048557
MANAGING DIRECTOR



Enclosed: a/a

KHOBSURAT LIMITED

Regd. Office : 7A, Bentick Street, 3rd Floor, Room No. 310, Kolkata-700 001
CIN - L23209WB1982PLC034793, Email : khoobsurat.kolkata@gmail.com, Website : www.khoobsurattd.co.in
Statement of Un-Audited Standalone Financial Results for the Quarter and Half Year ended 30th Sept 2021

₹ in Lakhs

Sr. No.	Particulars	3 Months ended 30.09.2021	3 Months ended 30.06.2021	Preceding 3 Months ended 30.09.2020	6 Months Ended 30.09.2021	Corresponding 6 Months Ended 30.09.2020	Year to date figures as on 31.03.2021
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations						
II	Other Income	19.539	19.720	7.230	39.259	18.916	46.013
III	Total Income (I+II)	19.539	19.720	7.230	39.259	18.916	46.013
IV	Expenses						
	Cost of Material Consumed						
	Purchases of Stock in Trade	2.000			2.000		
	Changes in Inventories of Stock-in-Trade	-2.132	(0.082)	0.030	(2.214)	(0.219)	(0.035)
	Employees Benefit Expenses	4.836	4.767	4.376	9.603	8.682	21.005
	Finance Costs						
	Depreciation & Amortization Expenses	0.037	0.036	0.049	0.073	0.098	0.197
	Other Expenses	5.178	4.833	3.799	10.011	9.590	23.561
	Total Expenses (IV)	9.919	9.554	8.254	19.473	18.151	44.728
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	9.620	10.166	(1.024)	19.786	0.765	1.285
VI	Exceptional Items						
VII	Profit / (Loss) before Tax (V-VI)	9.620	10.166	(1.024)	19.786	0.765	1.285
VIII	Tax Expenses						
	Current	2.378	2.643	(0.283)	5.021	0.182	0.294
	Deferred Tax	0.019		0.017	0.019	0.017	0.034
	Total Tax Expenses (VIII)	2.397	2.643	(0.266)	5.040	0.199	0.328
IX	Profit for the Period / Year from continuing operations (VII-VIII)	7.223	7.523	(0.758)	14.746	0.566	0.957
X	Other Comprehensive Income						
	A. Items that will not be classified to Profit or Loss						
	i) Fair value changes on instruments carried at FVTOCI						
	ii) Income Tax on above						
	Sub-Total A						
	B. i) Items may be classified to Profit or Loss						
	ii) Income Tax relating to above Items						
	Sub-Total B						
	Other Comprehensive Income (A+B)						
XI	Total Comprehensive Income for the Period / Year (IX+X)	7.223	7.523	(0.758)	14.746	0.566	0.957
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	1,328.447
XIII	Other Equity				1,196.173		1,181.426
XIV	Earnings per Share from Continuing Operations						
	a) Basic	0.005	0.006	(0.001)	0.011	0.000	0.001
	b) Diluted	0.005	0.006	(0.001)	0.011	0.000	0.001
XV	Earnings per Share from Discontinued Operations						
	a) Basic						
	b) Diluted						
XVI	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.005	0.006	(0.001)	0.011	0.000	0.001
	b) Diluted	0.005	0.006	(0.001)	0.011	0.000	0.001

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 November 10, 2021.
- 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.
- COVID IMPACT:** The Management has made an assessment of the impact of COVID-19 on the operations, financial performance and position as at and for the quarter and half year ended 30 September 2021 and has concluded that the impact is primarily on the operational aspects of the business during the initial months of half year ended 30 September 2021. The Company has used the principles of prudence in applying judgments, estimates and assumptions based on current assessments and do not foresee any significant impact of Covid-19 on the operations. In assessing the recoverability of assets such as inventories, financial assets and other assets, based on current indicators of future economic conditions, the Company expects to recover the carrying amounts of its assets.

Place : Kolkata
Date : November 10, 2021



For Khoobsurat Limited
Sd/-
Sanjay Mishra
Managing Director

KHOOBSURAT LIMITED
Statement of Cash Flow as at 30th Sept 2021

Rs. In Lakhs

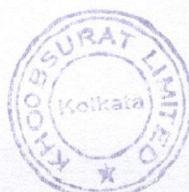
Particulars	As at 30th Sept 2021	As at 31st March 2021
A. Cash Flow from Operating Activities		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	19.787	1.285
<i>Adjustments for</i>		
Interest Received	(19.609)	(41.261)
Depreciation	0.073	0.197
<i>Operating profit before working capital changes</i>	0.251	(39.779)
<i>Adjustments for Working Capital Changes</i>		
Decrease / (Increase) Loan & Advances	-	-
Decrease / (Increase) trade receivable	(18.668)	(4.574)
Decrease / (Increase) in Inventories	(2.214)	(0.035)
Decrease / (Increase) in Current Assets	5.108	(2.016)
Decrease / (Increase) in other current assets	(9.166)	(0.875)
(Decrease) / Increase in Other Current Liabilities and Provisions	1.507	0.542
<i>Cash Generated from operations</i>	(23.182)	(46.737)
Income tax earlier year	(5.021)	(0.294)
Deferred tax assets	-	-
B. Net Cash From Operating Activities	(28.203)	(47.031)
Cash Flow From Investing Activities		
Long Term Loan & Advances	-	-
Deferred Revenue Expenditure	-	-
C. Net Cash from Investing Activities	-	-
Cash Flow From Financing Activities		
Interest Received	19.609	41.261
(Increase)/Decrease in Investment	-	11.785
D. Net Cash used in Financing Activities	19.609	53.046
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C+D)	(8.594)	6.015
<i>Opening Balance of Cash & Cash Equivalents</i>	16.706	10.691
<i>Closing Balance of Cash & Cash Equivalents</i>	8.112	16.706



KHOBSURAT LIMITED
Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	As At 30th Sept 2021 Un-Audited	As At 31st March 2021 Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	4.990	5.063
Financial Assets	-	-
Income Tax Assets	-	-
Deferred Tax Assets	-	-
Total Non-Current Assets ...	4.990	5.063
Non-Current Financial Assets		
Non-Current Investments	-	-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
Total Non-Current Financial Assets ...	-	-
Income Tax Assets	13.700	17.154
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
Gross Non-Current Assets ...	13.700	17.154
Current Assets		
Inventories	3.322	1.108
Financial Assets		
Current Investments	839.433	839.433
Trade Receivables	97.819	79.152
Cash & Cash Equivalents	8.037	16.630
Bank Balances	0.075	0.075
Short Term Loans & Advances	906.369	911.477
Other Financial Assets	-	-
Other Current Assets	727.702	715.082
Total Non-Current Assets ...	2,582.757	2,562.957
Total Assets	2,601.447	2,585.174
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,328.447	1,328.447
Reserves & Surplus	1,196.173	1,181.426
Money Received against Share Warrants	-	-
Total Equity ...	2,524.620	2,509.873
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	0.578	0.558
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	0.578	0.558
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	4.372	2.866
Total Current Liabilities ...	76.249	74.743
Total Liabilities	76.827	75.301
Total Equity & Liabilities	2,601.447	2,585.174



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
KHOBSURAT LIMITED**

1. We have reviewed the accompanying statement of unaudited financial Results of **KHOBSURAT LIMITED** ('the Company') for the quarter and the half year ended September 30, 2021 (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. We draw attention to the accompanying un-audited 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.
 - 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). Further BSE has issued letter NO.-L/SURV/OFL/KM/2021-22/SHELL/COMP/535730/1 dated 25-08-2021 and asked to produced CA certificate confirming the corrective measures taken by the company against forensic audit report.

DBS & ASSOCIATES

Chartered Accountants

- C. Trade receivables amounting of Rs. 74.58 Lakhs (including overseas debtors Rs. 73.81 Lakhs) are receivable since long time. As per management explanation, these are recoverable and company is in process to recover.
- D. Other advances amounting of Rs. 715.08 Lakhs are receivable since long time (shown under other current assets). 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 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.**

Our opinion is not modified in respect of this matter.

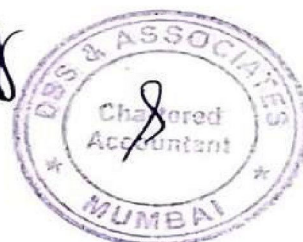
- 5. Based on our review conducted as stated above, **except as stated in para 4 above**, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standard and other accounting principles generally accepted 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 DBS & ASSOCIATES

Chartered Accountants

Firm Registration No. 081627N

Romy



Place: Mumbai

Date: 10/11/2021

Roxy Teniwal

Partner

Membership No. 141538

UDIN: **21141538AAAABV7450**



November 10, 2021

The Deputy Manager
Department of Corporate
Services
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098

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

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 half year ended 30th September 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 **KHO OBSURAT LIMITED**

Sanjay Mishra

SANJAY MISHRA

DIN: 09048557

MANAGING DIRECTOR

