



KHO OBSURAT LTD.

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

November 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, 2nd Floor
Piramal Agastya Corporate
Park, L.B.S Road, Kurla West
Mumbai – 400070

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

Sub: Submission of Unaudited Financial Results for Q2FY23

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 2022 (Q-II) for the Financial Year ended 31st March 2023 together with Cash Flow Statement, Statement of Assets & Liabilities as well as Limited Review Report by Statutory Auditors.

The meeting was commenced at 16.15 Hrs. and concluded at 17.00 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.khoobsuratltd.co.in
Statement of Un-Audited Standalone Financial Results for the Quarter & Half Year ended 30th September 2022

₹ in Lakhs

| Sr. No. | Particulars | 3 Months ended | Prededing 3 | Corresponding 3 | 6 Months ended | Corresponding 6 | Year to date |
|---------|--|----------------|--------------|-----------------|----------------|-----------------|---------------|
| | | 30.09.2022 | Months ended | Months ended | 30.09.2022 | Months ended | figures as on |
| | | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Audited |
| I | Revenue from Operations | - | - | - | - | - | - |
| II | Other Income | 13.058 | 27.742 | 19.539 | 40.800 | 39.259 | 83.417 |
| III | Total Income (I+II) | 13.058 | 27.742 | 19.539 | 40.800 | 39.259 | 83.417 |
| IV | Expenses | | | | | | |
| | Cost of Material Consumed | - | - | - | - | - | - |
| | Purchases of Stock in Trade | - | - | 2.000 | - | 2.000 | 2.000 |
| | Changes in Inventories of Stock-in-Trade | (0.006) | (0.134) | (2.132) | (0.140) | (2.214) | (2.214) |
| | Employees Benefit Expenses | 4.354 | 4.888 | 4.836 | 9.242 | 9.603 | 24.502 |
| | Finance Costs | - | - | - | - | - | - |
| | Depreciation & Amortization Expenses | - | - | 0.037 | - | 0.073 | 0.146 |
| | Other Expenses | 3.776 | 5.022 | 5.178 | 8.798 | 10.011 | 26.086 |
| | Total Expenses (IV) | 8.124 | 9.776 | 9.919 | 17.900 | 19.473 | 50.519 |
| V | Profit / (Loss) before Tax & Exceptional Items (III-IV) | 4.934 | 17.966 | 9.620 | 22.900 | 19.786 | 32.898 |
| VI | Exceptional Items | - | - | - | - | - | - |
| VII | Profit / (Loss) before Tax (V-VI) | 4.934 | 17.966 | 9.620 | 22.900 | 19.786 | 32.898 |
| VIII | Tax Expenses | | | | | | |
| | Current | 1.219 | 4.664 | 2.378 | 5.883 | 5.021 | 8.459 |
| | Deferred Tax | 0.034 | - | 0.019 | 0.034 | 0.019 | 0.038 |
| | Total Tax Expenses (VIII) | 1.253 | 4.664 | 2.397 | 5.917 | 5.040 | 8.497 |
| IX | Profit for the Period / Year from continuing operations (VII-VIII) | 3.681 | 13.302 | 7.223 | 16.983 | 14.746 | 24.400 |
| X | Other Comprehensive Income | | | | | | |
| | A. Items that will not be classified to Profit or Loss | | | | | | |
| | i) Fair value changes on instruments carried at FVTOCI | (11.136) | (11.368) | - | (22.504) | - | - |
| | ii) Income Tax on above | 2.894 | 2.956 | - | 5.850 | - | - |
| | Sub-Total A | (8.242) | (8.412) | - | (16.654) | - | - |
| | 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) | (8.242) | (8.412) | - | (16.654) | - | - |
| XI | Total Comprehensive Income for the Period / Year (IX+X) | (4.561) | 4.890 | 7.223 | 0.329 | 14.746 | 24.400 |
| 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 | | | | 1,206.155 | | 1,205.826 |
| XIV | Earnings per Share from Continuing Operations | | | | | | |
| | a) Basic | (0.003) | 0.004 | 0.005 | 0.000 | 0.011 | 0.018 |
| | b) Diluted | (0.003) | 0.004 | 0.005 | 0.000 | 0.011 | 0.018 |
| XV | Earnings per Share from Discontinued Operations | | | | | | |
| | a) Basic | - | - | - | - | - | - |
| | b) Diluted | - | - | - | - | - | - |
| XVI | Earnings per Share from Continuing & Discontinued Operations | | | | | | |
| | a) Basic | (0.003) | 0.004 | 0.005 | 0.000 | 0.011 | 0.018 |
| | b) Diluted | (0.003) | 0.004 | 0.005 | 0.000 | 0.011 | 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 November 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 : November 8, 2022

For Khoobsurat Limited
Sd/-
Sanjay Mishra
Managing Director



KHOBSURAT LIMITED
Statement of Assets & Liabilities

(Rs. In Lakhs)

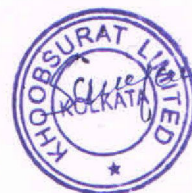
| Particulars | As At 30th September 2022 | As At 31st March 2022 |
|---|---------------------------------|--------------------------|
| | Un-Audited | Audited |
| ASSETS | | |
| Non-Current Assets | | |
| Property, Plant and Equipment | 4.917 | 4.917 |
| Financial Assets | - | - |
| Income Tax Assets | - | - |
| Deferred Tax Assets | - | - |
| Total Non-Current Assets ... | 4.917 | 4.917 |
| Non-Current Financial Assets | | |
| Non-Current Investments | - | - |
| Trade Receivables, Non-Current | - | - |
| Loans, Non-Current | - | - |
| Other Non-Current Financial Assets | - | - |
| Total Non-Current Financial Assets ... | - | - |
| Deferred Tax Assets | 5.220 | - |
| Other Non-Current Assets | - | - |
| Gross Non-Current Assets ... | 5.220 | - |
| Current Assets | | |
| Inventories | 3.462 | 3.322 |
| Financial Assets | | |
| Current Investments | 807.424 | 788.168 |
| Trade Receivables | 268.108 | 329.988 |
| Cash & Cash Equivalents | 4.145 | 2.721 |
| Bank Balances | 0.070 | 0.075 |
| Short Term Loans & Advances | 702.357 | 641.226 |
| Income Tax Assets | 13.916 | 13.373 |
| Other Current Assets | 729.961 | 759.586 |
| Total Non-Current Assets ... | 2,529.443 | 2,538.459 |
| Total Assets | 2,539.580 | 2,543.376 |
| EQUITY & LIABILITIES | | |
| Equity | | |
| Equity Share Capital | 1,328.447 | 1,328.447 |
| Reserves & Surplus | 1,206.155 | 1,205.826 |
| Money Received against Share Warrants | - | - |
| Total Equity ... | 2,534.602 | 2,534.273 |
| Share Application Money Pending Allotment | - | - |
| LIABILITIES | | |
| Non Current Liabilities | | |
| Financial Liabilities | - | - |
| Long Term Borrowings | - | - |
| Long Term Provisions | - | - |
| Deferred Tax Liabilities (Net) | - | 0.597 |
| Other Non Current Liabilities | - | - |
| Total Non-Current Liabilities ... | - | 0.597 |
| Current Liabilities | | |
| Financial Liabilities | - | - |
| Short Term Borrowings | - | - |
| Trade Payables | - | - |
| Other Financial Liabilities | - | - |
| Short Term Provisions | - | - |
| Current Tax Liabilities (Net) | - | - |
| Other Current Liabilities | 4.978 | 8.506 |
| Total Current Liabilities ... | 4.978 | 8.506 |
| Total Liabilities | 4.978 | 9.103 |
| Total Equity & Liabilities | 2,539.580 | 2,543.376 |



KHOBSURAT LIMITED
Statement of Cash Flow as at 30th September, 2022

Rs. In Lakhs

| Particulars | As at 30th Sept 2022 | As at 31st March 2022 |
|---|-------------------------|--------------------------|
| A. Cash Flow from Operating Activities | | |
| <i>Net Profit before Tax and Extra-Ordinary Items</i> | 22.900 | 32.898 |
| <i>Adjustments for</i> | | |
| Interest Received | (40.800) | (63.767) |
| Fair value changes of investment through OCI | (22.504) | - |
| Depreciation | - | 0.146 |
| <i>Operating profit before working capital changes</i> | (40.404) | (30.723) |
| <i>Adjustments for Working Capital Changes</i> | | |
| Decrease/(Increase) in Trade and other Receivable | 61.879 | (250.836) |
| Decrease/(Increase) in Inventories | (0.140) | (2.214) |
| Decrease/(Increase) in Loans | (61.131) | 270.251 |
| Decrease/(Increase) in Other Current Assets | 29.624 | (40.723) |
| Decrease/(Increase) in Income Tax Assets | (0.543) | - |
| (Decrease)/Increase in Other Current Liabilities and Provisions | (3.528) | (66.237) |
| <i>Cash Generated from operations</i> | (14.243) | (120.482) |
| Income Tax for the Year | (5.883) | (8.459) |
| Deferred Tax Assets | - | - |
| B. Net Cash From Operating Activities | (20.126) | (128.941) |
| Cash Flow From Investing Activities | | |
| Interest Income from Deposits | 40.800 | 63.767 |
| (Increase)/Decrease in Investment | (19.256) | 51.265 |
| C. Net Cash from Investing Activities | 21.544 | 115.032 |
| Cash Flow From Financing Activities | | |
| Finance Cost | - | - |
| Extraordinary Items | - | - |
| D. Net Cash used in Financing Activities | - | - |
| Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C+D) | 1.418 | (13.909) |
| <i>Opening Balance of Cash & Cash Equivalents</i> | 2.796 | 16.706 |
| <i>Closing Balance of Cash & Cash Equivalents</i> | 4.215 | 2.796 |



DBS & ASSOCIATES

Chartered Accountants

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

**Review Report to,
The Board of Directors
Khoobsurat Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Khoobsurat Limited** (the "Company") for the quarter ended September 30, 2022 and year to date from April 1, 2022 to September 30, 2022 (the "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").
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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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. 727.16 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 investments 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 cost. Due to not availability of valuation report, we are not able to comment on the same.

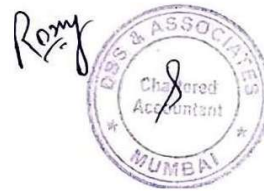
DBS & ASSOCIATES

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.

Place: Mumbai
Date: 08/11/2022

For **DBS & ASSOCIATES**
Chartered Accountants
Firm Registration No. 018627N



Roxy Teniwal
Partner
Membership No. 141538
UDIN: 22141538BCNHSV7783