



November 9, 2023

**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 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 – KHOOBSURAT**

Sub: **Submission of Unaudited Financial Results for Q2FY24**

Respected Sir or Madam,

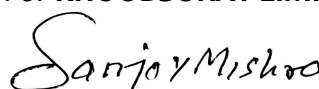
With reference to the above and in compliance with Regulation 33(3) of SEBI LODR Regulations, 2015, we are enclosing with this letter, Provisional Financial Results (Un-audited) together with Cash Flow Statement and Statement of Assets & Liabilities for the 2<sup>nd</sup> quarter ended on 30<sup>th</sup> September 2023 (Q-II) for the Financial Year ended 31<sup>st</sup> March 2024 along with Limited Review Report by Statutory Auditors.

The meeting was commenced at 17.00 Hrs. and concluded at 17.45 Hrs.

This is for the information of Members.

Thanking You,

Yours Faithfully,  
For **KHOOBSURAT LIMITED**

  
**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 2023

₹ in Lakhs

Sr. No.	Particulars	3 Months ended 30.09.2023	Prededing 3 Months ended 30.06.2023	Corresponding 3 Months ended 30.09.2022	6 Months ended 30.09.2023	Corresponding 6 Months ended 30.09.2022	Year to date figures as on 31.03.2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	-	-	-	-	-	-
II	Other Income	14.912	19.087	13.058	33.999	40.800	73.304
III	Total Income (I+II)	14.912	19.087	13.058	33.999	40.800	73.304
IV	Expenses	-	-	-	-	-	-
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-	-	-
	Changes in Inventories of Stock-in-Trade	(0.430)	0.291	(0.006)	(0.139)	(0.140)	(0.315)
	Employees Benefit Expenses	4.787	5.132	4.354	9.919	9.242	18.243
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	-	-	-	-	-	-
	Other Expenses	6.402	6.053	3.776	12.455	8.798	18.888
	Total Expenses (IV)	10.759	11.476	8.124	22.235	17.900	36.816
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	4.153	7.611	4.934	11.764	22.900	36.488
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	4.153	7.611	4.934	11.764	22.900	36.488
VIII	Tax Expenses	-	-	-	-	-	-
	Current	1.360	1.979	1.219	3.339	5.883	9.337
	Deferred Tax	(0.049)	0.015	0.034	(0.034)	0.034	0.068
	Total Tax Expenses (VIII)	1.311	1.994	1.253	3.305	5.917	9.405
IX	Profit for the Period / Year from continuing operations (VII-VIII)	2.842	5.617	3.681	8.459	16.983	27.083
X	Other Comprehensive Income	-	-	-	-	-	-
	A. Items that may be classified to Profit or Loss	-	-	-	-	-	-
	i) Fair value changes on instruments carried at FVTOCI	1.369	(1.624)	(11.136)	(0.255)	(22.504)	(21.808)
	ii) Income Tax on above	0.242	0.422	2.894	0.664	5.850	5.670
	Sub-Total A	1.611	(1.202)	(8.242)	0.409	(16.654)	(16.138)
	B. i) Items will not be classified to Profit or Loss	-	-	-	-	-	-
	ii) Income Tax relating to above Items	-	-	-	-	-	-
	Sub-Total B	-	-	-	-	-	-
	Other Comprehensive Income (A+B)	1.611	(1.202)	(8.242)	0.409	(16.654)	(16.138)
XI	Total Comprehensive Income for the Period / Year (IX+X)	4.453	4.415	(4.561)	8.868	0.329	10.945
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	-	-	-	1,223.341	-	1,216.771
XIV	Earnings per Share from Continuing Operations	-	-	-	-	-	-
	a) Basic	0.002	0.004	0.003	0.006	0.013	0.020
	b) Diluted	0.002	0.004	0.003	0.006	0.013	0.020
XV	Earnings per Share from Discontinued Operations	-	-	-	-	-	-
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVI	Earnings per Share from Continuing & Discontinued Operations	-	-	-	-	-	-
	a) Basic	0.002	0.004	0.003	0.006	0.013	0.020
	b) Diluted	0.002	0.004	0.003	0.006	0.013	0.020

## 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.  
The financial results for the quarter and half year ended 30 September 2023 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 9 November 2023 and have been subjected to Limited Review by the Statutory Auditors of the Company. There are no qualifications in the limited review report issued for the quarter and half year ended 30 September 2023.  
The Statutory Auditors have carried out "Limited Review" for above Financial Results.
- The Unaudited Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind-AS") [including Ind AS 34 Interim Financial Reporting] as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and SEBI Circular No CIR/CFD/CMD 1/44/2019 dated 29 March 2019.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- Balance in the account of Cash & Cash Equivalent, Loan and Trade receivables / trade payables are subject to confirmation/reconciliation. If any, The management does not expect any material adjustments in respect of the same effecting the Financial Statement on such reconciliation/adjustment.
- The figures for the quarters ended 30 September 2023 and 30 September 2022, as reported in these financial results, are balancing figures published between year to date figures upto the end of the first quarter and half year ended for the respective period.

For Khoobsurat Limited

Place : Kolkata  
Date : November 9, 2023



Sanjay Mishra  
Managing Director



**KHOBSURAT LIMITED**  
Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	As At 30th September 2023	As At 31st March 2023
	Un-Audited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	4.917	4.917
<b>Non-Current Financial Assets</b>		
Non-Current Investments	1,102.718	1,105.270
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
<b>Other Non-Current Assets</b>		
Income Tax Assets	11.543	12.631
Deferred Tax Assets	5.702	5.005
<b>Gross Non-Current Assets ...</b>	<b>1,124.880</b>	<b>1,127.823</b>
<b>Current Assets</b>		
Inventories	3.776	3.637
<b>Financial Assets</b>		
Current Investments	-	-
Trade Receivables	80.203	80.208
Cash & Cash Equivalents	6.237	0.663
Bank Balances	0.070	0.070
Loans	855.495	862.198
Advances	486.622	479.622
Other Current Assets	4.790	-
<b>Total Non-Current Assets ...</b>	<b>1,437.193</b>	<b>1,426.398</b>
<b>Total Assets .....</b>	<b>2,562.073</b>	<b>2,554.221</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	1,328.447	1,328.447
Reserves & Surplus	1,223.341	1,216.771
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	<b>2,551.788</b>	<b>2,545.218</b>
Share Application Money Pending Allotment	-	-
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
<b>Total Non-Current Liabilities ...</b>	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	-	-
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	10.285	9.003
<b>Total Current Liabilities ...</b>	<b>10.285</b>	<b>9.003</b>
<b>Total Liabilities .....</b>	<b>10.285</b>	<b>9.003</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>2,562.073</b>	<b>2,554.221</b>



**KHOOBSURAT LIMITED**  
Statement of Cash Flow as at 30th September, 2023

Rs. In Lakhs

Particulars	As at 30th Sept 2023	As at 30th Sept 2022
<b>A. Cash Flow from Operating Activities</b>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	11.764	22.900
<i>Adjustments for</i>		
Interest Received	(33.999)	(40.800)
Depreciation	-	-
<i>Operating profit before working capital changes</i>	(22.235)	(17.900)
<i>Adjustments for Working Capital Changes</i>		
Decrease/(Increase) in Loan & Advances	(0.297)	(61.131)
Decrease/(Increase) in Trade Receivable	0.005	61.879
Decrease/(Increase) in Inventories	(0.139)	(0.140)
Decrease/(Increase) in Financial Assets	-	-
Decrease/(Increase) in Other Current Assets	(4.790)	29.624
Decrease/(Increase) in Net tax assets	1.088	(0.543)
(Decrease)/Increase in Other Current Liabilities & Provisions	1.281	(3.528)
<i>Cash Generated from operations</i>	(25.087)	8.261
Income Tax for the Year	(3.339)	(5.883)
Deferred Tax Assets	-	-
<b>B. Net Cash From Operating Activities</b>	(28.426)	2.378
<b>Cash Flow From Investing Activities</b>		
Interest Income from Deposits	33.999	40.800
(Purchase)/sale of Investment	-	(41.760)
<b>C. Net Cash from Investing Activities</b>	33.999	(0.960)
<b>Cash Flow From Financing Activities</b>		
Finance Cost	-	-
Extraordinary Items	-	-
<b>D. Net Cash used in Financing Activities</b>	-	-
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C+D)</b>	5.573	1.418
<i>Opening Balance of Cash &amp; Cash Equivalents</i>	0.733	2.797
<i>Closing Balance of Cash &amp; Cash Equivalents</i>	6.306	4.215







**Independent Auditor's Review Report on Unaudited Financial Results of the Khoobsurat Limited for the Quarter ended September 30, 2023 and Year to Date unaudited financial results for the period April 01, 2023 to September 30, 2023 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended**

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

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Khoobsurat Limited (the '**Company**'), for the quarter ended September 30, 2023 (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 (the '**Listing Regulations**').
2. The Company's Management is responsible for the preparation of this Statement in accordance with the recognition and measurement principles laid down in the 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 and in compliance with the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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. Based on our review conducted as stated 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.



# S P M L & Associates

Chartered Accountants

## 5. Emphasis of Matter

We draw attention to Note 6 to the accompanying financial results, which describe that balances in the accounts of Cash & Cash Equivalent, Loan & Advances and Trade receivables / trade payables are subject to confirmation / reconciliation.

Our conclusion is not modified in respect of this matter.

For S P M L & Associates  
Chartered Accountants  
FRN – 136549W

CA Gautam Jain  
(Partner)  
M No – 449094



Date: November 09, 2023

Place: Mumbai

UDIN: 23449094BHBCK1219