



**KHOOBSURAT LTD.**

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

February 10, 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**  
**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 – KHOOBSURAT

Sub: Submission of Unaudited Financial Results for Q3FY23

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 3<sup>rd</sup> quarter ended on 31<sup>st</sup> December 2022 (Q-III) for the Financial Year ended 31<sup>st</sup> March 2023 together with Limited Review Report by Statutory Auditors.

In addition to the above, the Company has also approved the appointments of Secretarial Auditors as well as Internal Auditors for the financial year ended on 31<sup>st</sup> March 2023.

The meeting was commenced at 12.15 Hrs. and concluded at 13.10 Hrs.

This is for the information of Members.

Thanking You,

Yours Faithfully,  
For **KHOOBSURAT LIMITED**

*Sanjay Mishra*  
**SANJAY MISHRA**  
DIN: 09048557  
**MANAGING DIRECTOR**

Enclosed: a/a

**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 December 31, 2022 and year to date from April 1, 2022 to December 31, 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.



# DBS & ASSOCIATES

## Chartered Accountants

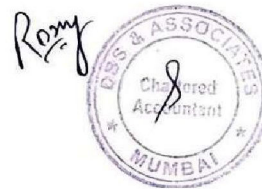
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#### 4. Emphasis of Matter

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

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. 018627N



**Roxy Teniwal**  
**Partner**

Membership No. 141538  
UDIN: 23141538BGYFPW7421

Place: Mumbai  
Date: 10/02/2023

# KHOOBSURAT LIMITED

Regd. Office : 7A, Bentick Street, 3rd Floor, Room No. 310, Kolkata-700 001  
CIN - L23209WB1982PLC034793, Email : khoobsurat.kolkata@gmail.com, Website : www.khoobsuratlttd.co.in  
Statement of Unaudited Financial Results for the Quarter & Nine Months ended 31st December 2022

₹ in Lakhs

Sr. No.	Particulars	3 Months ended 31.12.2022	Preceding 3 Months ended 30.09.2022	Corresponding 3 Months ended 31.12.2021	Nine Months ended 31.12.2022	Corresponding Nine Months ended 31.12.2021	Year to date figures as on 31.03.2022
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	-	-	-	-	-	-
II	Other Income	17.085	13.058	30.946	57.885	70.205	83.417
III	Total Income (I+II)	17.085	13.058	30.946	57.885	70.205	83.417
IV	Expenses	-	-	-	-	-	-
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-	2.000	2.000
	Changes in Inventories of Stock-in-Trade	0.078	(0.006)	-0.207	(0.062)	(2.421)	(2.214)
	Employees Benefit Expenses	4.638	4.354	4.745	13.880	14.348	24.502
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	-	-	0.037	-	0.110	0.146
	Other Expenses	5.191	3.776	4.189	13.989	14.200	26.086
	Total Expenses (IV)	9.907	8.124	8.764	27.807	28.237	50.519
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	7.178	4.934	22.182	30.078	41.968	32.898
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	7.178	4.934	22.182	30.078	41.968	32.898
VIII	Tax Expenses	-	-	-	-	-	-
	Current	1.866	1.219	5.767	7.749	10.912	8.459
	Deferred Tax	-	0.034	-	0.034	0.019	0.038
	Earlier Year Tax Adjustments	0.200	-	-	0.200	-	-
	Total Tax Expenses (VIII)	2.066	1.253	5.767	7.983	10.931	8.497
IX	Profit for the Period / Year from continuing operations (VII-VIII)	5.112	3.681	16.415	22.095	31.037	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	(1.902)	(11.136)	-	3.948	-	-
	ii) Income Tax on above	0.495	2.894	-	(16.159)	-	-
	Sub-Total A	(1.407)	(8.242)	-	(12.211)	-	-
	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)	(1.407)	(8.242)	-	(12.211)	-	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	3.705	(4.561)	16.415	9.884	31.037	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	-	-	-	1,215.710	-	1,205.826
XIV	Earnings per Share from Continuing Operations	-	-	-	-	-	-
	a) Basic	0.004	0.003	0.012	0.017	0.023	0.018
	b) Diluted	0.004	0.003	0.012	0.017	0.023	0.018
XV	Earnings per Share from Discontinued Operations	-	-	-	-	-	-
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVI	Earnings per Share from Continuing & Discontinued Operations	-	-	-	-	-	-
	a) Basic	0.004	0.003	0.012	0.017	0.023	0.018
	b) Diluted	0.004	0.003	0.012	0.017	0.023	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 February 10, 2023.
- 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.

Place : Kolkata  
Date : February 10, 2023

For KHOOBSURAT LIMITED  
Sd/-  
Sanjay Mishra  
Managing Director

