



05/02/2020

To,

Department of Corporate Services
BSE Limited,
Phiroze Jeejeebhoy Towers
Dalal Street
MUMBAI-400001, Maharashtra

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

The Company Secretary
The Calcutta Stock Exchange
Association Ltd.
7, Lyons Range
Kolkata-700 001, West Bengal

Dear Sir,

Scrip Code: BSE-535730; CSE-21144; MSEIL-KHOBSURAT

Sub.: - Submission of Q-III Results along with Limited Review Report by Statutory Auditors.

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 (Standalone, Un-audited) for the 3rd quarter ended on 31st December 2019 (Q-III) for the Financial Year ended on 31st March 2020 together with “Limited Review Report” by Statutory Auditors.

The meeting was commenced at 15:45 Hrs. and concluded at 16:30 Hrs.

Kindly take the same on your record & oblige.

This is for the information of Members.

Thanking You,

Yours Faithfully

For Khoobsurat Limited

Alok Kumar Das
Director



DBS & ASSOCIATES

Chartered Accountants

Limited Review Report on unaudited quarterly standalone financial results and standalone year to-date results of KHOBSURAT LIMITED under 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 standalone financial results of M/s Khoobsurat Limited ('the Company') for the quarter ended 31 December 2019 and year to date results for the period from 1 April 2019 to 31 December 2019 ("the Statement").
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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement

We draw attention on the point that,

5. The few Equity Investments in unquoted Equity shares have not been fair valued as at 31st December 2019. In this regard the management is in the process of carrying out fair value from Independent 3rd Party valuer.

FOR DBS & ASSOCIATES

Chartered Accountants

FRN: 018627N

CA Roxy Teniwal

Partner

Membership No. 141538



Place: Mumbai

Date: February 05, 2020

UDIN- **20141538AAAAAA6653**

202, 93 of Poonam Complex, above HDFC Bank, Shanti Park, Mira Road East, Thane-401107
Mobile No-9769794999, 9167653615

KHOBSURAT LIMITED

Reg. Office: 7A, Bentinck Street, 3rd Floor, Kolkata, West Bengal-70001

CIN: L23209WB1982PLC034793; Email Id: khoobsurat.kolkata@gmail.com; Website: www.khoobsuratltd.com

Statement of Un-Audited Financial Results for the Quarter Ended 31 Dec 2019

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31 Dec 19	30 Sep 19	31 Dec 18	31 Dec 19	31 Dec 18	31 Mar 19
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a) Income from operations	7.941	12.941	13.553	34.841	40.659	64.007
	b) Other Income	(0.000)	0.104	-	0.104	-	-
	Total Income	7.941	13.045	13.553	34.945	40.659	64.007
2	Expenses						
	a) Cost of materials Purchased/Consumed	-	-	-	-	-	-
	b) Purchases of stock in trade	-	-	-	-	-	-
	c) Changes in inventories of stock in trade	0.005	(0.072)	1.465	(0.003)	2.570	2.701
	d) Employee benefit expenses	2.270	5.771	7.377	14.631	18.920	28.324
	e) Depreciation and amortisation expenses	0.066	0.067	0.090	0.199	0.269	0.358
	f) Other expenses	6.670	7.336	-6.032	19.832	15.342	27.935
	Total Expenses	9.012	13.102	14.964	34.660	37.101	59.318
3	Profit / (Loss) before exceptional items (1-2)	(1.071)	(0.057)	(1.411)	0.285	3.558	4.689
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(1.071)	(0.057)	(1.411)	0.285	3.558	4.689
6	Tax expense						
	Current tax	(0.262)	(0.031)	-	0.074	-	1.162
	Deferred Tax	-	0.013	-	0.013	-	-
7	Net Profit / (Loss) for the period (5-6)	(0.809)	(0.039)	(1.411)	0.198	3.558	3.527
8	Other comprehensive income (OCI) (Net of tax)	-	-	-	-	-	-
	Items that will be reclassified to P&L						
	Re-measurement gain/ (losses) on defined benefit	-	-	-	-	-	-
9	Total comprehensive income (net of tax) (7+8)	(0.809)	(0.039)	(1.411)	0.198	3.558	3.527
10	Paid-up Equity Share Capital (Face value Rs.1/- per share)	1,328.447	1,328.447	1,328.447	1,328.447	1,328.447	1,328.447
11	Other Equity	-	-	-	-	-	1,179.545
12	Earning per share (EPS) (in rs)						
	i). Basic EPS	(0.001)	(0.000)	(0.001)	0.000	0.003	0.003
	ii). Diluted EPS	(0.001)	(0.000)	(0.001)	0.000	0.003	0.003

Notes:

- The Unaudited Financial Result of Khoobsurat Limited ('the Company') for the nine months ended 31 December 2019 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their Meeting held on 5 February, 2020 and have been subject to Limited Review by the Statutory Auditors of the Company.
- As per Indian Accounting Standard (ind AS) 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.
- This Statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Accounting Rule, 2016.
- Figures for the quarter ended 31 December 2019 and 31 December 2018, as reported in these financial results, are the balancing figures between the published year to date figures up to end of the second quarter and none months ended of respective period.

Place : Kolkata

Date : February 05, 2020

For Khoobsurat Limited

Sd/-

Alok Kumar Das
Director

