



May 30, 2018

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, MCX-SX - KHO OBSURAT

Sub: Submission of Revised Results for Q-IV / FY 2017-18 along with Audit Report & Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015

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, revised Audited Financial Results for the 4th quarter and Year ended on 31st March 2018 together with Audit Report from Statutory Auditors and declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015, as amended till date.

The meeting was commenced at 17.40 Hrs. and concluded at 18.20 Hrs.

Kindly take the same on your record & oblige.

This is for the information of Members.

Thanking You,

Yours Faithfully,
For **KHO OBSURAT LIMITED**

GOUTAM BOSE
DIN : 02504803
MANAGING DIRECTOR

Enclosed : a/a



May 30, 2018

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, MCX-SX - KHOOBSURAT

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 year ended 31st March 2018 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 KHOOBSURAT LIMITED

GOUTAM BOSE
DIN : 02504803
MANAGING DIRECTOR

KHOBSURAT LIMITED

Regd. Office : 7A, Benick Street, 3rd Floor, Room No. 310, Kolkata-700 001
CIN - L23209WB1982PLC034793, Email : khoobsurat.kolkata@gmail.com, Website : www.khoobsuratltd.com

Statement of Audited Financial Results for the Quarter & Year ended 31st March 2018

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding	Year to date	Year to date
		31.03.2018	Months ended	3 Months ended	figures as on	figures as on
		Audited*	31.12.2017	31.03.2017	31.03.2018	31.03.2017
		Refer Note 6	Un-Audited	Refer Note 6	Audited	Audited
I	Revenue from Operations	(0.680)	15.725	56.690	42.499	284.321
II	Other Income/(Loss)	-	-	-	-	-
III	Total Income (I+II)	(0.680)	15.725	56.690	42.499	284.321
IV	Expenses					
	Cost of Material Consumed	-	-	-	-	-
	Purchases of Stock in Trade	-	-	51.940	-	116.235
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	0.318	-	0.050	0.573	80.952
	Employees Benefit Expenses	7.748	3.804	3.850	20.677	22.917
	Finance Costs	-	-	-	-	-
	Depreciation & Amortization Expenses	0.122	0.120	0.170	0.484	0.652
	Other Expenses	7.452	4.035	5.950	18.047	63.676
	Total Expenses (IV)	15.640	7.959	61.960	39.781	284.432
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(16.320)	7.766	(5.270)	2.718	(0.111)
VI	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(16.320)	7.766	(5.270)	2.718	(0.111)
VIII	Tax Expenses					
	Current	0.686	-	-	0.686	-
	Deferred Tax	(0.078)	-	(0.359)	(0.078)	(0.359)
	Total Tax Expenses (VIII)	0.608	-	(0.359)	0.608	(0.359)
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(16.928)	7.766	(4.911)	2.110	0.248
X	Other Comprehensive Income					
	A. Items that will not be classified to Profit or Loss	-	-	-	-	-
	i) Net Fair Value changes of Equity instruments and investments through OCI	-	-	-	-	-
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	B. i) Items may be classified to Profit or Loss	-	-	-	-	-
	ii) Income Tax relating to Items that may be reclassified to Profit or Loss	-	-	-	-	-
	Total other Comprehensive Income (X)	-	-	-	-	-
XI	Total Comprehensive Income for the Period / Year (IX + X)	(16.928)	7.766	(4.911)	2.110	0.248
XII	Paid-up Equity Share Capital (Face Value of Re 1/- each)	1,328.447	1,328.447	1,328.447	1,328.447	1,328.447
XIII	Reserves excluding revaluation Reserves	-	-	-	1,176.037	1,171.950
XIV	Earnings per Share (Face Value of Re 1/- each)					
	a) Basic	(0.013)	0.006	(0.004)	0.002	0.000
	b) Diluted	(0.013)	0.006	(0.004)	0.002	0.000

Notes :

- During the Quarter, the Company has operated only in one Segment viz. Finance & Investments, thus Segmental Report as per AS-17 is not applicable for the Quarter.
- Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on May 30, 2018.
- The Company has adopted Indian Accounting Standard (Ind-As) from 01 April 2017 and these financial results have been prepared in accordance with the Ind-AS as specified under section 133 of Companies Act, 2013 read with the relevant rules there under and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular CIR/CFD/FAC/62/2016 dated July 05, 2016. The date of transition to Ind-AS is 01 April 2016. The impact of transition has been accounted for in opening reserves and the comparative period results have been restated accordingly.

4. Reconciliation of Net Profit between previous GAAP to Ind AS for the Quarter ended 31st March 2017

Particulars	Rs. in Lakh	
	Quarter ended	Year ended
Net profit for the Period (as per previous GAAP)	(4.910)	0.248
Add/(Less) : Adjustments in Statement of Profit & Loss	0.028	2.620
Effect of fair valuation of Finance & Investment	(0.382)	(0.382)
Net profit for the period under Ind AS	(5.264)	2.486
Other comprehensive income (net of tax)	-	-
Total comprehensive income	(5.264)	2.486

5. Equity Reconciliation

Particulars	Rs. in Lakh
	As at 31st March 2017
Equity under erstwhile Indian GAAP	2,500.40
Mark to Market Gain on Inventories	(1.53)
Rectification of prior period errors	-
Effect of Deferred Tax As per IAS 12	3.49
Restatement of Gratuity and Compensated Absences liability based on actuarial valuation as per Ind-AS 19, Employee Benefits'	-
Equity under Ind AS	2,502.36

- Figures for the quarters ended 31 March 2018 and 31 March 2017 as reported in these financial results, are the balancing figures between audited figures in respect of
- Previous period figure have been regrouped/rearranged wherever necessary, to correspond with the current period / year classification / disclosures.
- These results have been audited by the Statutory Auditors of the Company who have issued an unmodified audit report on the standalone annual financial statement for

Place : Kolkata
Date : 30th May 2018



For Khoobsurat Limited
Sd/-
Goutam Bose
Managing Director

KHOBSURAT LIMITED
Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	As At	As At
	31st March 2018	31st March 2017
	Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	5.884	6.367
Financial Assets	-	-
Income Tax Assets	13.416	20.812
Deferred Tax Assets	-	-
Total Non-Current Assets ...	19.300	27.179
Current Assets		
Inventories	5.875	6.448
Financial Assets		
Current Investments	1,111.282	831.201
Trade Receivables	74.578	233.625
Cash & Cash Equivalents	10.729	22.961
Bank Balances	0.075	0.174
Short Term Loans & Advances	797.572	771.088
Other Financial Assets	-	-
Other Current Assets	561.185	1,006.158
Total Non-Current Assets ...	2,561.296	2,871.655
Total Assets	2,580.596	2,898.834
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,328.447	1,328.447
Reserves & Surplus	1,176.037	1,173.913
Money Received against Share Warrants	-	-
Total Equity ...	2,504.484	2,502.360
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	0.471	0.548
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	0.471	0.548
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	74.677	393.267
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	0.964	2.659
Total Current Liabilities ...	75.641	395.926
Total Liabilities	76.112	396.474
Total Equity & Liabilities	2,580.596	2,898.834





K. Ray & Co

Chartered Accountants

Auditor's Report on the Standalone Annual Ind AS Financial Results of the Company Pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Board of Directors of

KHOBSURAT LIMITED

1. We have audited the accompanying Standalone statement of annual Audited Ind AS Financial Results of KHOBSURAT LIMITED ('the Company') for the year ended March 31, 2018 ('the Statement'), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express an opinion on this statement, based on our audit of such annual Ind As financial statements, which has been prepared in accordance with Indian Accounting Standard specified under section 133 of the Companies Act, 2013 ('the Act') read with rule 7 of the Companies (Account) Rules, 2014 and other accounting principles generally accepted in India.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.





K. Ray & Co

Chartered Accountants

:2:

3. In our opinion and to the best of our information and according to the explanations given to us these Quarter ended and year to date financial results:

- i. is presented in accordance with the requirements of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. gives a true and fair view of the net profit and other financial information for Quarter ended March 31, 2018 as well as the year to date results for the period from 01.04.2017 to 31.03.2018.

The Statement includes the results for the Quarter ended March,31 2018, being the balancing figure between audited figures in respect of full financial year which were subject to limited review by us.

Place: Kolkata
Date: May 30, 2018

For K.Ray & Co.
Chartered Accountants

The circular stamp contains the text: 'K. RAY & CO. Chartered Accountants Kolkata' and 'FARN: 312142E'.

Supratim Roychoudhury
Partner
Membership No.: 066040