



November 9, 2019

**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, MSEIL – KHOBSURAT**

**Sub: Submission of Q-II 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 2<sup>nd</sup> quarter ended on 30<sup>th</sup> September 2019 (Q-II) along with Statement of Assets & Liabilities and Cash Flow Statement for the Financial Year ended on 31<sup>st</sup> March 2020 together with “Limited Review Report” by Statutory Auditors.

The meeting was commenced at 17.00 Hrs. and concluded at 17.50 Hrs.

Kindly take the same on your record & oblige.

This is for the information of Members.

Thanking You,

Yours Faithfully,  
For KHOBSURAT LIMITED

**GOUTAM BHOWAL**  
DIN: 08268162  
**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.com  
Statement of Un-Audited Financial Results for the Quarter & 6 months ended 30th September 2019

Sr. No.	Particulars	Rs. in Lakhs					
		3 Months ended 30.09.2019 Un-Audited	Preceding 3 Months ended 30.06.2019 Un-Audited	Corresponding 3 Months ended 30.09.2018 Un-Audited	6 Months ended 30.09.2019 Un-Audited	Corresponding 6 Months ended 30.09.2018 Un-Audited	Year to date figures as on 31.03.2019 Audited
I	Revenue from Operations						
II	Other Income/(Loss)	12.941	13.959	13.553	26.900	27.106	64.007
III	Total Income (I+II)	0.104	-	-	0.104	-	-
IV	Expenses	13.045	13.959	13.553	27.004	27.106	64.007
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	-	-	-
	Employees Benefit Expenses	(0.072)	0.064	1.512	(0.008)	1.105	2.701
	Finance Costs	5.771	6.590	5.808	12.361	11.543	28.324
	Depreciation & Amortization Expenses	-	-	-	-	-	-
	Other Expenses	0.067	0.066	0.089	0.133	0.179	0.358
	Total Expenses (IV)	7.336	5.826	4.508	13.162	9.310	27.935
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	13.102	12.546	11.917	25.648	22.137	59.318
VI	Exceptional Items	(0.058)	1.413	1.636	1.356	4.969	4.689
VII	Profit / (Loss) before Tax (V-VI)	-	-	-	-	-	-
VIII	Tax Expenses	(0.058)	1.413	1.636	1.356	4.969	4.689
	Current						
	Deferred Tax	(0.031)	0.367	-	0.336	-	1.162
	Total Tax Expenses (VIII)	0.013	-	-	0.013	-	0.020
		(0.018)	0.367	-	0.349	-	1.182
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(0.039)	1.046	1.636	1.007	4.969	3.507
X	Other Comprehensive Income						
	A. Items that will not be classified to Profit or Loss	-	-	-	-	-	-
	B. Tax (expense)/benefit on item that will not be reclassified to profit or loss	-	-	-	-	-	-
	Total other Comprehensive Income (X)	-	-	-	-	-	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	(0.039)	1.046	1.636	1.007	4.969	3.507
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	1,328.447
XIII	Other Equity						
XIV	Earnings per Share (Face Value of Re 1/- each)						1,179.545
	a) Basic	(0.000)	0.001	0.001	0.001	0.004	0.003
	b) Diluted	(0.000)	0.001	0.001	0.001	0.004	0.003

**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 9, 2019.
- The Statutory Auditors have carried Limited Review for above Financial Results.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) - 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
- Previous period figure have been regrouped/rearranged wherever necessary, to correspond with the current period / year classification / disclosures.
- The Company has adopted Ind As 116 "Leases" as notified by Ministry of Corporate Affairs effective from 1st April, 2019 and its application did not have any material impact on the financial results including the retained earnings as at 1st April 2019.

Place : Kolkata  
Date : November 9, 2019

For Khoobsurat Limited  
Sd/-  
Goutam Bhowal  
Managing Director



**KHOBSURAT LIMITED**  
Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	As At	As At
	30th Sept 2019	31st March 2019
	Un-Audited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	5.393	5.525
Financial Assets	-	-
Income Tax Assets	16.002	15.019
Deferred Tax Assets	-	-
<b>Total Non-Current Assets ...</b>	<b>21.395</b>	<b>20.544</b>
<b>Current Assets</b>		
Inventories	3.182	3.174
Financial Assets		
Current Investments	885.067	885.067
Trade Receivables	74.578	74.578
Cash & Cash Equivalents	16.079	0.206
Bank Balances	0.075	0.075
Short Term Loans & Advances	894.501	883.320
Other Financial Assets	-	-
Other Current Assets	719.232	715.083
<b>Total Non-Current Assets ...</b>	<b>2,592.714</b>	<b>2,561.503</b>
<b>Total Assets .....</b>	<b>2,614.108</b>	<b>2,582.047</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	1,328.447	1,328.447
Reserves & Surplus	1,180.551	1,179.545
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	<b>2,508.998</b>	<b>2,507.992</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)	0.504	0.491
Other Non Current Liabilities	-	-
<b>Total Non-Current Liabilities ...</b>	<b>0.504</b>	<b>0.491</b>
<b>Current Liabilities</b>		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	71.877	71.877
Other Financial Liabilities	31.434	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	1.295	1.687
<b>Total Current Liabilities ...</b>	<b>104.606</b>	<b>73.564</b>
<b>Total Liabilities .....</b>	<b>105.110</b>	<b>74.055</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>2,614.108</b>	<b>2,582.047</b>



## KHOBSURAT LIMITED

Cash Flow Statement for the half year ended 30 September 2019

(In Lakhs)

Particulars		As At 30.09.2019	As At 31.03.2019
<b>Cash flow from/(used in) operating activities</b>			
Profit before tax		1.356	4.689
<b>Adjustment for:</b>			
Interest income on deposits and dividend income		-	-
Depreciation and amortization		0.133	0.358
<b>Operating profit before working capital changes</b>		<b>1.489</b>	<b>5.047</b>
<b>Movement in working capital:</b>			
Net Increase/(decrease) in Liabilities		31.041	(2.077)
Net (Increase)/decrease in Assets		(16.321)	(238.547)
<b>Cash generated/(used) in operations</b>		<b>16.209</b>	<b>(235.577)</b>
Income tax paid		(0.336)	(1.162)
<b>Cash generated/(used) in operations</b>	<b>(A)</b>	<b>15.873</b>	<b>(236.738)</b>
<b>Cash flow from/(used) investing activities</b>			
Interest income on deposits		-	-
(Increase)/decrease in Investment		-	226.215
<b>Cash generated/(used) in investing activities</b>	<b>(B)</b>	<b>-</b>	<b>226.215</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(A+B)</b>	<b>15.873</b>	<b>(10.523)</b>
Total Cash and cash equivalent at beginning of year		0.281	10.804
Total Cash and cash equivalent at end of year		16.154	0.281
<b>Net increase/(decrease) as disclosed above</b>		<b>15.873</b>	<b>(10.523)</b>



# DBS & ASSOCIATES

## Chartered Accountants

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### Limited Review Report by Auditors

The Board of Directors  
**KHOOBSURAT LIMITED**

We have reviewed the accompanying statement of **Un-Audited** Standalone Financial Results of **KHOOBSURAT LIMITED** for the quarter ended **30<sup>th</sup> September 2019** and year to date results for the period from 1<sup>st</sup> April 2019 to 30<sup>th</sup> September 2019 which are included in the accompanying 'Financial Results' together with the notes thereon ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors at their meeting held on November 9, 2019, has been prepared 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 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 'Review of Interim Financial Information performed by the Independent Auditor of the Entity', specified under Section 143(10) of the Companies Act 2013. 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.

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 Standards 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 modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai  
Date: November 9, 2019



For **DBS & ASSOCIATES**  
Chartered Accountants  
FRN : 018627N

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**CA ROXY TENIWAL**

Partner

Membership No. 141538

**UDIN-9141538AAAAAD1738**