



December 12, 2017

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 – KHOOBSURAT

Sub: Submission of Q-II Results along with Limited Review Report by Statutory Auditors(Revised)

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 Provisional Financial Results (Un-audited) for the 2nd quarter ended on 30th September 2017 (Q-II) for the financial year ending on 31st March 2018 together with "Limited Review Report" by Statutory Auditors.

Please note that earlier submission was containing errors in term of Paid-up Capital and EPS which has been rectified now.

The meeting of Board of Directors was commenced at 16.45 Hrs. and concluded at 17.20 Hrs.

This is for the information of members.

Thanking You,

Yours Faithfully,
For KHOOBSURAT LIMITED

GOUTAM BOSE
DIN : 02504803
MANAGING DIRECTOR

Enclosed : a/a

KHOOBSURAT 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 Unaudited Financial Results for the Quarter & Six Months ended 30th September 2017

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended 30.09.2017	Preceding 3 Months ended 30.06.2017	Corresponding 3 Months ended 30.09.2016	6 Months ended 30.09.2017	Preceding 6 Months ended 30.09.2016
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited
I	Revenue from Operations	13.727	13.727	86.328	27.454	134.998
II	Other Income/(Loss)	-	-	-	-	-
III	Total Income (I+II)	13.727	13.727	86.328	27.454	134.998
IV	Expenses					
	Cost of Material Consumed	-	-	-	-	-
	Purchases of Stock in Trade	-	-	8.450	-	26.740
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	0.106	0.149	51.535	0.255	79.435
	Employees Benefit Expenses	4.292	4.833	9.373	9.125	16.403
	Finance Costs	-	-	-	-	-
	Depreciation & Amortization Expenses	0.107	0.134	0.163	0.242	0.323
	Other Expenses	4.032	2.528	9.923	6.560	12.953
	Total Expenses (IV)	8.538	7.644	79.445	16.182	135.855
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	5.189	6.084	6.883	11.272	(0.857)
VI	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	5.189	6.084	6.883	11.272	(0.857)
VIII	Tax Expenses					
	Current	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
	Total Tax Expenses (VIII)	-	-	-	-	-
IX	Profit for the Period / Year from continuing operations (VII-VIII)	5.189	6.084	6.883	11.272	(0.857)
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	-	-	-	-	0.580
	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)	-	-	-	-	0.580
XI	Total Comprehensive Income for the Period / Year (IX+X)	5.189	6.084	6.883	11.272	(1.437)
XII	Paid-up Equity Share Capital (Face Value of Re 1/- each)	1,328.45	1,328.45	1,328.45	1,328.45	1,328.45
XIII	Reserves excluding revaluation Reserves					
XIV	Earnings per Share (Face Value of Re 1/- each)					
	a) Basic	0.004	0.005	0.005	0.008	(0.001)
	b) Diluted	0.004	0.005	0.005	0.008	(0.001)

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 by Audit Committee taken on record in Board Meeting held on 12th December, 2017.
- Above Financial Results have been prepared in accordance with Ind AS prescribed in Section 133 of Companies Act, 2013 read with relevant rules made there under; as applicable from 1st April 2017. The Company has opted to avail the relaxation provided by SEBI in respect of disclosure requirements for corresponding figures of earlier periods and accordingly figures for the year ended March 31, 2017 have not been presented.
- The preparation of these financial result in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of income, expenses and capital employed. The changes required due to application of Ind AS on retained earnings as well on current year/comparatives, profit/losses have been previously assessed and carried out. Accordingly, judgments, estimates and assumptions made in preparing these financial statements and competitive may require further adjustments that may be necessary due to fresh evidence/facts and interpretations of MCA/ICAI that may be observed/received at the time of finalization of annual financial statements for the year ending on March 31, 2018.
- Reconciliation of Net Profit between previous GAAP to Ind AS for the Quarter ended 30th September 2016**

Particulars	Amount
Net profit for the Period (as per previous GAAP)	(0.857)
Add/(Less) : Adjustments in Statement of Profit & Loss	-
Effect of fair valuation of Finance & Investment	0.058
Net Profit as per Ind AS	(0.799)
Other Comprehensive Income	-
Total Comprehensive Income	(0.799)

- The Auditors of the Company have carried out "Limited Review" of the above financial Results.

Place : Kolkata
Date : 12th December, 2017

For Khoobsurat Limited
Sd/-
Goutam Bose
Managing Director

KHOOBSURAT LIMITED

Statement of Assets & Liabilities as at 30th September 2017

(Rs. In Lakhs)

Particulars	As At
	30th Sept 2017
	Un-Audited
ASSETS	
Non-Current Assets	
Fixed Assets	
Tangible Assets	6.130
Intangible Assets	-
Capital Work in Progress	-
Non-Current Investments	-
Deferred Tax Assets (Net)	-
Long Term Loans & Advances	-
Other Non-Current Assets	-
Total Non-Current Assets ...	6.130
Current Assets	
Inventories	5.100
Financial Assets	
Current Investments	1,056.200
Trade Receivables	308.412
Cash & Cash Equivalents	56.751
Bank Balances	0.935
Short Term Loans & Advances	1,984.660
Other Financial Assets	-
Other Current Assets	-
Total Non-Current Assets ...	3,412.057
Total Assets	3,418.187
EQUITY & LIABILITIES	
Equity	
Equity Share Capital	1,328.447
Reserves & Surplus	1,183.230
Money Received against Share Warrants	-
Total Equity ...	2,511.677
Share Application Money Pending Allotment	-
LIABILITIES	
Non Current Liabilities	
Financial Liabilities	-
Long Term Borrowings	-
Long Term Provisions	-
Deferred Tax Liabilities (Net)	1.420
Other Non Current Liabilities	-
Total Non-Current Liabilities ...	1.420
Current Liabilities	
Financial Liabilities	-
Short Term Borrowings	-
Trade Payables	861.160
Other Financial Liabilities	9.860
Short Term Provisions	34.070
Current Tax Liabilities (Net)	-
Other Current Liabilities	-
Total Current Liabilities ...	905.090
Total Liabilities	906.510
Total Equity & Liabilities	3,418.187



K. Ray & Co

Chartered Accountants

Limited Review Report by Auditors

The Board of Directors

M/s. **KHOBSURAT Limited**

We have reviewed the accompanying statement of **Un-Audited** Standalone Financial Results of **M/s. KHOBSURAT Limited** for the period ended **30th September 2017** including the reconciliation of Net Profit / (Loss) for the quarter under Ind AS of corresponding quarter with net profit / (loss) for the quarter reported under previous GAAP as reported in these financial results have been approved by the Company's Board of Directors but have not been subject to review. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.



We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results 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.

Place : Kolkata

Date : December 12, 2017

For K. Ray & Co.
Chartered Accountants
FIRN : 312142E



Supratim Roy Choudhury
Partner
Membership No. 066040