

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 Unaudited Financial Results for the Quarter & Nine Months ended 31st December 2017

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding	9 Months ended	Corresponding	Year to date
		31.12.2017	Months ended	3 Months ended	31.12.2017	9 Months ended	31.12.2016
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	15.725	13.727	92.641	43.179	220.698	284.321
II	Other Income/(Loss)	-	-	-	-	6.944	-
III	Total Income (I+II)	15.725	13.727	92.641	43.179	227.642	284.321
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	-	80.255	-	106.991	116.235
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	0.106	1.460	0.255	80.895	80.952
	Employees Benefit Expenses	3.804	4.292	2.659	12.929	19.066	22.917
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	0.120	0.107	0.163	0.362	0.489	0.652
	Other Expenses	4.035	4.032	2.088	10.595	15.045	63.676
	Total Expenses (IV)	7.959	8.538	86.625	24.141	222.486	284.432
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	7.766	5.189	6.016	19.038	5.156	(0.111)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	7.766	5.189	6.016	19.038	5.156	(0.111)
VIII	Tax Expenses						
	Current	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	(0.359)
	Total Tax Expenses (VIII)	-	-	-	-	-	(0.359)
IX	Profit for the Period / Year from continuing operations (VII-VIII)	7.766	5.189	6.016	19.038	5.156	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	-	-	-	-	0.058	-
	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)	-	-	-	-	0.058	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	7.766	5.189	6.016	19.038	5.214	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	1,328.447
XIII	Reserves excluding revaluation Reserves						1,171.950
XIV	Earnings per Share (Face Value of Re 1/- each)						
	a) Basic	0.006	0.004	0.005	0.014	0.004	0.000
	b) Diluted	0.006	0.004	0.005	0.014	0.004	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 by Audit Committee taken on record in Board Meeting held on 6th February, 2018.
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- 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 in IND AS format.

- 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.

5. Reconciliation of Net Profit between previous GAAP to Ind AS for the Quarter ended 31st December 2016

Particulars	Amount
Net profit for the Period (as per previous GAAP)	5.156
Add/(Less) : Adjustments in Statement of Profit & Loss	-
Effect of fair valuation of Finance & Investment	0.058
Net Profit as per Ind AS	5.214
Other Comprehensive Income	-
Total Comprehensive Income	5.214

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

For Khoobsurat Limited
Sd/-
Goutam Bose
Managing Director

Place : Kolkata
Date : 6th February 2018