



May 22, 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 Revised Results for Q-IV / FY 2018-19 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 4<sup>th</sup> quarter and Year ended on 31<sup>st</sup> March 2019 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 12:10 Hrs. and concluded at 18:30 Hrs.

Kindly take the same on your record & oblige.

This is for the information of Members.

Thanking You,

Yours Faithfully,  
For KHOBSURAT LIMITED

**SNEHA GUPTA**  
**COMPLIANCE OFFICER**

Enclosed: a/a



**KHOBSURAT LTD.**

7A, Bentinck Street, 3rd Floor,  
Kolkata, West Bengal - 700 001.  
Telefax : +91 33 4061 7068  
Email : khoobsurat.kolkata@gmail.com

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Ref: Scrip Code BSE – 535730, CSE-21144, MSEIL - KHOBSURAT

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 31<sup>st</sup> March 2019 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 25<sup>th</sup> May 2016.

Thanking You,

Yours Faithfully,  
For KHOBSURAT LIMITED

**SNEHA GUPTA**  
**COMPLIANCE OFFICER**

October 11, 2018

# DBS & ASSOCIATES

## Chartered Accountants

### Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI LODR Regulations, 2015

The Board of Directors of  
**Khoobsurat Limited**

We have audited the quarterly financial results of **Khoobsurat Limited** for the quarter ended 31<sup>st</sup> March 2019 and the year to date results for the period 1<sup>st</sup> April 2018 to 31<sup>st</sup> March 2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

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.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. gives a true and fair view of the net profit/ loss and other financial information for the quarter ended 31<sup>st</sup> March 2019 as well as the year to date results for the period from 1<sup>st</sup> April 2018 to 31<sup>st</sup> March 2019.

Place: Kolkata  
Date: May 22, 2019



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

  
CA ROXY TENIWAL  
Partner  
Membership No. 141538

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

**KHOBSURAT LIMITED**

Regd. Office : 7A, Bentick Street, 3rd Floor, Room No. 310, Kolkata-700 001  
 CIN - L23209WB1982PLC034793, Email : khoobsurat.kolkata@gmail.com, Website : www.khoobsuratitd.com  
**Statement of Audited Financial Results for the Quarter & Year ended 31st March 2019**

Sr. No.	Particulars	Rs. in Lakhs				
		3 Months ended 31.03.2019	Preceding 3 Months ended 31.12.2018	Corresponding 3 Months ended 31.03.2018	Year to date figures as on 31.03.2019	Year to date figures as on 31.03.2018
		Audited*	Un-Audited	Audited*	Audited	Audited
I	Revenue from Operations	Refer Note 4		Refer Note 4		
II	Other Income/(Loss)	23.348	13.553	(0.680)	64.007	42.499
III	<b>Total Income (I+II)</b>					
IV	<b>Expenses</b>	23.348	13.553	(0.680)	64.007	42.499
	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	0.131	1.465	0.318	2.701	0.573
	Finance Costs	9.404	7.377	7.748	28.324	20.677
	Depreciation & Amortization Expenses					
	Other Expenses	0.089	0.090	0.122	0.358	0.484
	<b>Total Expenses (IV)</b>	12.593	6.032	7.452	27.935	18.047
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	22.217	14.964	15.640	59.318	39.781
VI	Exceptional Items	1.131	(1.411)	(16.320)	4.689	2.718
VII	<b>Profit / (Loss) before Tax (V-VI)</b>					
VIII	<b>Tax Expenses</b>	1.131	(1.411)	(16.320)	4.689	2.718
	Current					
	Deferred Tax	1.162	-	0.686	1.162	0.686
	<b>Total Tax Expenses (VIII)</b>	0.020	-	(0.078)	0.020	(0.078)
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	1.182	-	0.608	1.182	0.608
X	<b>Other Comprehensive Income</b>	(0.051)	(1.411)	(16.928)	3.507	2.110
	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					
	<b>Total other Comprehensive Income (X)</b>					
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>					
XII	Paid-up Equity Share Capital (Face Value of Re 1/- each)	(0.051)	(1.411)	(16.928)	3.507	2.110
XIII	Reserves excluding revaluation Reserves	1,328.447	1,328.447	1,328.447	1,328.447	1,328.447
XIV	<b>Earnings per Share (Face Value of Re 1/- each)</b>					
	a) Basic				1,179.545	1,176.037
	b) Diluted	(0.000)	(0.001)	(0.013)	0.003	0.002
		(0.000)	(0.001)	(0.013)	0.003	0.002

**Notes:**

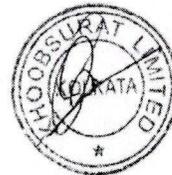
- During the Quarter, the Company is engaged in only one segment viz. "Finance & Investment Activities" and as such, there are no separate reportable segment as per Ind AS -108 "Operating Segments".
- Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on May 22, 2019.
- The financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules there under and in terms of regulation 33 of the SEBI Regulations and SEBI Circular dated 5th July 2016.
- Figures for the quarters ended 31 March 2019 and 31 March 2018 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the end of the third quarter of the respective financial years.
- 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 the year ended 31 March 2019.

Place : Kolkata  
 Date : 22nd May 2019

For Khoobsurat Limited  
 Sd/-  
 Goutam Bhowal  
 Managing Director



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**KHOBSURAT LIMITED**  
Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	As At	As At
	31st March 2019	31st March 2018
	Audited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment		
Financial Assets	5.525	5.884
Income Tax Assets	-	-
Deferred Tax Assets	15.019	13.416
<b>Total Non-Current Assets ...</b>	<b>20.544</b>	<b>19.300</b>
<b>Current Assets</b>		
Inventories		
Financial Assets	3.174	5.875
Current Investments		
Trade Receivables	885.067	1,111.282
Cash & Cash Equivalents	74.578	74.578
Bank Balances	0.206	10.729
Short Term Loans & Advances	0.075	0.075
Other Financial Assets	883.320	797.572
Other Current Assets	-	-
<b>Total Non-Current Assets ...</b>	<b>715.083</b>	<b>561.185</b>
<b>Total Assets ...</b>	<b>2,561.503</b>	<b>2,561.296</b>
	<b>2,582.047</b>	<b>2,580.596</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital		
Reserves & Surplus	1,328.447	1,328.447
Money Received against Share Warrants	1,179.545	1,176.037
<b>Total Equity ...</b>	<b>2,507.992</b>	<b>2,504.484</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)	-	-
Other Non Current Liabilities	0.491	0.471
<b>Total Non-Current Liabilities ...</b>	<b>0.491</b>	<b>0.471</b>
<b>Current Liabilities</b>		
Financial Liabilities		
Short Term Borrowings	-	-
Trade Payables	-	-
Other Financial Liabilities	71.877	74.677
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	-	-
<b>Total Current Liabilities ...</b>	<b>1.687</b>	<b>0.964</b>
<b>Total Liabilities ...</b>	<b>73.564</b>	<b>75.641</b>
<b>Total Equity &amp; Liabilities ...</b>	<b>74.055</b>	<b>76.112</b>
	<b>2,582.047</b>	<b>2,580.596</b>



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