



# KHOOBSURAT LTD.

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

November 1, 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, MSEIL – KHOOBSURAT

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 with this letter, Provisional Financial Results (Un-audited) for the 2<sup>nd</sup> quarter ended on 30<sup>th</sup> September 2018 (Q-II) together with Statement of Assets and Liabilities as on 30<sup>th</sup> September 2018; for the financial year ending on 31<sup>st</sup> March 2019 together with "Limited Review Report" by Statutory Auditors.

The meeting of Board of Directors was commenced at 12.40 Hrs. and concluded at 18.20 Hrs.

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 Un-Audited Financial Results for the Quarter & 6 months ended 30th September 2018

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding	6 Months	Corresponding	Year to date figures as on
		30.09.2018	Months ended	3 Months ended	ended	6 Months ended	
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	13.553	13.553	13.727	27.106	27.454	-
II	Other Income/(Loss)	-	-	-	-	-	42.499
III	Total Income (I+II)	13.553	13.553	13.727	27.106	27.454	42.499
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	1.512	(0.407)	0.106	1.105	0.255	0.573
	Employees Benefit Expenses	5.808	5.736	4.292	11.543	9.125	20.677
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	0.089	0.090	0.107	0.179	0.242	0.484
	Other Expenses	4.508	4.802	4.032	9.310	6.560	18.047
	Total Expenses (IV)	11.917	10.221	8.538	22.137	16.182	39.781
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	1.636	3.333	5.189	4.969	11.272	2.718
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	1.636	3.333	5.189	4.969	11.272	2.718
VIII	Tax Expenses						
	Current	-	-	-	-	-	0.686
	Deferred Tax	-	-	-	-	-	(0.078)
	Total Tax Expenses (VIII)	-	-	-	-	-	0.608
IX	Profit for the Period / Year from continuing operations (VII-VIII)	1.636	3.333	5.189	4.969	11.272	2.110
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)	1.636	3.333	5.189	4.969	11.272	2.110
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						1,176.037
XIV	Earnings per Share (Face Value of Re 1/- each)						
	a) Basic	0.001	0.003	0.004	0.004	0.008	0.002
	b) Diluted	0.001	0.003	0.004	0.004	0.008	0.002

## 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 1, 2018.
- Previous period figure have been regrouped/rearranged wherever necessary, to correspond with the current period / year classification / disclosures.
- The Statutory Auditors have carried Limited Review for above Financial Results.
- Provision for Taxation will be made at the end of Financial Year.
- Ind AS 115 Revenue from Contracts with Customers, mandatory for reporting periods beginning on or after April 1, 2018, replaces existing revenue recognition requirements. Under the modified retrospective approach there were no adjustments required to the retained earnings at April 1, 2018. Also, the application of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related items in the financial results.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) 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.

Place : Kolkata

Date : November 1, 2018

For Khoobsurat Limited

Sd/-

Goutam Bose  
Managing Director





# KHOOBSURAT LIMITED

Statement of Assets & Liabilities as at 30th September 2018

(Rs. In Lakhs)

Particulars	As At 30th Sept 2018	As At 31st March 2018
	Un-Audited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
<b>Fixed Assets</b>		
Tangible Assets	5.705	5.884
Intangible Assets	-	-
Capital Work in Progress	-	-
Non-Current Investments	-	-
Deferred Tax Assets (Net)	-	-
Long Term Loans & Advances	-	-
Other Non-Current Assets	-	-
<b>Total Non-Current Assets ...</b>	<b>5.705</b>	<b>5.884</b>
<b>Current Assets</b>		
Inventories	4.770	5.875
<b>Financial Assets</b>		
Current Investments	1,100.092	1,111.282
Trade Receivables	74.578	74.578
Cash & Cash Equivalents	11.833	10.729
Bank Balances	0.075	0.075
Short Term Loans & Advances	805.802	797.571
Other Financial Assets	14.798	13.416
Other Current Assets	710.112	561.185
<b>Total Non-Current Assets ...</b>	<b>2,722.060</b>	<b>2,574.711</b>
<b>Total Assets .....</b>	<b>2,727.765</b>	<b>2,580.595</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	1,328.447	1,328.447
Reserves & Surplus	1,181.006	1,176.037
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	<b>2,509.453</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)	0.471	0.470
Other Non Current Liabilities	-	-
<b>Total Non-Current Liabilities ...</b>	<b>0.471</b>	<b>0.470</b>
<b>Current Liabilities</b>		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	144.077	74.677
Other Financial Liabilities	73.764	0.964
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	-	-
<b>Total Current Liabilities ...</b>	<b>217.841</b>	<b>75.641</b>
<b>Total Liabilities .....</b>	<b>218.312</b>	<b>76.111</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>2,727.765</b>	<b>2,580.595</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 Standalone **Unaudited** financial results of **Khoobsurat Limited** for the period ended **30<sup>th</sup> September 2018** and the Standalone Unaudited Statement of Assets and Liabilities as at **30<sup>th</sup> September 2018** ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Internal Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", 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 Statement is free of material misstatement. A review is limited primarily to inquiries of Parent's personnel and analytical procedures 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, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai  
Date: November 1, 2018



For M/s. DBS & Associates  
Chartered Accountants  
Firm Reg. No.: 018627N

*Romy*

CA Romy Teniwal  
Partner  
Membership Number 141538