



13.11.2020

To,

**Department of Corporate Services
BSE Limited,**
Phiroze Jeejeebhoy Towers
Dalal Street
MUMBAI-400001, Maharashtra

**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

**The Company Secretary
The Calcutta Stock Exchange
Association Ltd.**
7, Lyons Range
Kolkata-700 001, West Bengal

Dear Sir,

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, Un-Audited Financial Results (Standalone) for the 2nd quarter ended (Q-II) and half year ended on September 30, 2020 for the Financial Year ended on 31st March 2021 together with "Limited Review Report" by Statutory Auditors.

The meeting was commenced **at 12:30 Hrs.** and concluded **at 02:30 Hrs.**

Kindly take the same on your record & oblige.

This is for the information of Members

Thanking You

Yours Faithfully

For Khoobsurat Limited

M C Joshi


Mangelal Joshi
Director
DIN: 02429795

KHOORSURAT LIMITED

Reg. Office: 7A, Bentinck Street, 3rd Floor, Kolkata-700001 (West Bengal)

CIN: L23209WB1982PLC034793; Email Id: khoosurat.kolkata@gmail.com; Website: www.khoosurattd.com

Statement of Un-Audited Financial Results for the Quarter and Six Month Ended 30th Sept 2020

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Half-Year Ended		Year Ended
		30 Sept 20 (Unaudited)	30 June 20 (Unaudited)	30 Sept 19 (Unaudited)	30 Sept 20 (Unaudited)	30 Sept 19 (Unaudited)	
1	Income						
	a) Income from operations	7.230	11.686	13.045	18.916	27.004	46.773
	b) Other Income	-	-	-	-	-	-
	Total Income	7.230	11.686	13.045	18.916	27.004	46.773
2	Expenses						
	a) Cost of materials Purchased/Consumed	-	-	-	-	-	-
	b) Purchases of stock in trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock in trade	0.030	(0.249)	(0.072)	(0.219)	(0.008)	2.101
	d) Employee benefit expenses	4.376	4.306	5.771	8.682	12.361	18.668
	e) Depreciation and amortisation expenses	0.049	0.049	0.067	0.098	0.133	0.266
	f) Finance costs	-	-	-	-	-	-
	g) Other expenses	3.799	5.791	7.336	9.590	13.162	23.833
	Total Expenses	8.255	9.897	13.102	18.152	25.648	44.868
3	Profit / (Loss) before exceptional items (1-2)	(1.025)	1.789	(0.057)	0.764	1.356	1.905
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(1.025)	1.789	(0.057)	0.764	1.356	1.905
6	Tax expense	-	-	-	-	-	-
	Current tax	(0.283)	0.465	(0.031)	0.182	0.336	0.421
	Excess provision for earlier year written back	-	-	-	-	-	-
7	Deferred Tax	0.017	-	0.013	0.017	0.013	0.518
8	Net Profit / (Loss) for the period (5-6)	(0.758)	1.324	(0.039)	0.566	1.007	0.966
9	Other comprehensive income (OCI) (Net of tax)	-	-	-	-	-	-
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Re-measurement gain/ (losses) on defined benefit plans	-	-	-	-	-	-
	Total Comprehensive Income (net of tax) (8+9)	(0.758)	1.324	(0.039)	0.566	1.007	0.966
11	Paid-up Equity Share Capital (Face value Rs.1/- per share)	1,328.447	1,328.447	1,328.447	1,328.447	1,328.447	1,328.447
12	Other Equity	-	-	-	-	-	1,180.511
13	Earning per share (EPS) (in ₹) (not annualised)						
	i). Basic EPS	(0.001)	0.001	(0.000)	0.000	0.001	0.001
	ii). Diluted EPS	(0.001)	0.001	(0.000)	0.000	0.001	0.001



Notes:

- 1 Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on November 13, 2020.
- 2 The Statutory Auditors have carried Limited Review for above Financial Results.
- 3 The novel corona virus (COVID-19) pandemic continues to spread rapidly across the world including India, The continued Impact of such pandemic, despite various measures taken by the Government and authorities is not clear and the company to the extent possible has considered a likely effect of such pandemic in its operations and preparation of the interim financial results for the quarter ended September 30, 2020.
- 4 As per Indian Accounting Standard (Ind AS) 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.
- 5 Figure for the quarter ended March 31, 2020 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. Further also figures for the quarter ended September 30, 2020 as reported in this Financial result is balancing figure in respect of the half yearly and published figure for the first quarter ended June 30, 2020.
- 6 Previous period figure have been regrouped/rearranged wherever necessary. to correspond with the current period / year classification / disclosures.

Place : Kolkata
Date : 13.11.2020



For Khoobsurat Limited

Sd/-
Alok Kumar Das
Director

KHOBSURAT LIMITED

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Statement of Assets and Liabilities

(Rs. In Lakhs)

Particulars	As at	As at
	30 Sept 20	31 March 20
	Audited	Audited
Assets		
Non - Current Assets		
Property, Plant and Equipment	5.161	5.260
Financial Assets		
Income Tax Assets	16.803	16.320
Sub Total - Non - Current Assets	21.964	21.580
Current Assets		
Inventories	1.292	1.073
Financial Assets		
Investments	843.088	851.218
Trade Receivables	74.578	74.578
Cash and Cash Equivalents	25.111	10.616
Bank Balance and Cash Equivalents	0.075	0.075
Loans	905.208	909.461
Other Current Assets	717.816	715.083
Sub Total - Current Assets	2567.168	2562.104
Total Assets	2589.132	2583.684
Equity and Liabilities		
Equity		
Equity Share Capital	1328.447	1328.447
Other Equity	1181.076	1180.511
Sub Total - Equity	2509.524	2508.958
Deferred Tax Liabblity	0.541	0.524
Current Liabilities		
Financial Liabilities		
Trade Payble	71.877	71.877
Other Current Liabilities	7.191	2.324
Sub Total - Current Liabilities	79.068	74.202
Total Equity and Liabilities	2589.132	2583.684



KHOBSURAT LIMITED

Cash Flow Statement for the Half-year ended 30th September 2020

(Rs. In Lakhs)

Particulars		As at 30.09.2020	As at 30.09.2019
Cash flow from/(used in) operating activities			
Profit before tax		0.764	1.356
Adjustment for:			
Interest income on deposits and dividend income		(18.916)	(26.900)
Depreciation and amortization		0.098	0.133
Trade receivables / advances written off		-	-
Creditor written back		-	-
Operating profit before working capital changes		(18.053)	(25.411)
Movement in working capital:			
Increase/(decrease) in trade payable and other financial liabilities		-	31.434
Increase / (Decrease) in Other Current Liabilities		4.866	(0.393)
(Increase)/decrease in trade and other receivables		-	-
(Increase)/decrease in inventories		(0.219)	(0.008)
(Increase)/decrease in Loans		4.254	(11.181)
(Increase)/decrease in Other Current Assets		(3.217)	(5.132)
Cash generated/(used) in operations		(12.369)	(10.691)
Income tax paid		(0.182)	(0.336)
Cash generated/(used) in operations	(A)	(12.550)	(11.027)
Cash flow from/(used) investing activities			
Interest income on deposits		18.916	26.900
(Increase)/decrease in Investment		8.130	-
Cash generated/(used) in investing activities	(B)	27.046	26.900
Finance Cost		-	-
Cash generated/(used) in financing activities	(C)	-	-
Net increase/(decrease) in cash and cash equivalents	(A+B+C)	14.495	15.873
Total Cash and cash equivalent at beginning of year		10.691	0.281
Total Cash and cash equivalent at end of year		25.186	16.154
Net increase/(decrease) as disclosed above		14.495	15.873
		-	-



¹ DBS & ASSOCIATES

Chartered Accountants

Independent Auditor's Review Report on interim financial Results of Khoobsurat Limited for the quarter and half year ended 30th September, 2020 pursuant to the Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015

To
Board of Directors
KHOBSURAT LIMITED.

1. We have reviewed the accompanying Statement of unaudited Financial Results of **Khoobsurat Limited** ("the Company"), for the Quarter and half year ended on 30th September 2020 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognitions and measurement principal laid down in the Indian Accounting Standards 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 principal generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

2. We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. Our view is limited primarily to inquire of company personnel and analytical procedure is applied to financial data and thus provides less assurance than an audit. We have not performed an audit accordingly we do not express an audit opinion.
3. Based on our review conducted as above , nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognitions and measurement principles laid down in applicable Indian Accounting Standards (IND AS) prescribed under section 133 of the Companies Act 2013, read with relevant rules issued there under and other recognized accounting practice and policies, has not disclose the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, including the manner in which it is to be disclosed or that it contains any material misstatement.
4. **We draw your attention to:**

- A. Note of the statement of un-audited Standalone financial result, the Company name is in the list of shell companies (Vide SEBI on its letter bearing no. SEBI /HO/ISD/OW/P/2017/18183 dated August 7, 2017). Exchange had initiated a process of verifying the credentials / fundamentals of the company. It had

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Mobile No.: +91-9769794999, 9167653615



² DBS & ASSOCIATES

Chartered Accountants

Appointed an auditor to conduct audit of the company to verify its credentials/fundamentals.

On verification, if Exchange do not find appropriate credentials / fundamentals about existence of the company, Exchange may initiate the proceeding for compulsory delisting against the company, and the said company shall not be permitted to deal in any security on exchange platform and its holding in any depository account shall be frozen till such delisting process is completed.

- B.** Note to the un-audited financial statement, Trade receivables amounting of Rs. 74.58/- Lacs (included overseas debtors-73.81 Lacs) are receivable since long time, as per management explanation these (inclusive overseas debtors) are recoverable and company in process to recover.
- C** Note to the un-audited financial statement, other advances (shown under other current assets) amounting of Rs. 715.08/- Lacs are receivable since long time, as per management explanation these are recoverable and company in process to recover.
- D** Some of the balances of Trade Receivables, Deposits, Loans and Advances, Trade payable are subject to confirmation from the respective parties and consequential reconciliation/adjustment arising there from, if any.
- E** Note to the Un-audited financial statement, valuation of the unquoted investment are subject to the valuation by independent valuer, as per management explanation they are under process to carrying out fair valuation from registered valuer, these are shown its cost.

Our conclusion is not modified in respect of these matters.

For DBS & Associates
Chartered Accountants
Firm Reg No: 081627N

Romy

CA Romy Teniwal
Partner
M No: 141538
UDIN-20141538AAAAAY8806



Place Mumbai
Dated: 13.11.2020

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