

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.co.in
Statement of Standalone Audited Financial Results for the Quarter & Year ended March 31, 2023

₹ in Lakhs

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from Operations	-	-	-	-	-
II	Other Income/(Loss)	15.419	17.085	13.212	73.304	83.417
III	Total Income (I+II)	15.419	17.085	13.212	73.304	83.417
IV	Expenses					
	Cost of Material Consumed	-	-	-	-	-
	Purchases	-	-	-	-	2.000
	Increase /Decrease of Stock	(0.253)	0.078	0.207	(0.315)	(2.214)
	Employees Benefit Expenses	4.363	4.638	10.154	18.243	24.502
	Finance Costs	-	-	-	-	-
	Depreciation & Amortization Expenses	-	-	0.036	-	0.146
	Other Expenses	4.899	5.191	11.886	18.888	26.086
	Total Expenses (IV)	9.009	9.907	22.282	36.816	50.519
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	6.410	7.178	(9.070)	36.488	32.898
VI	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	6.410	7.178	(9.070)	36.488	32.898
VIII	Tax Expenses					
	Current	1.588	1.866	(2.453)	9.337	8.459
	Deferred Tax	0.034	-	-	0.068	0.038
	Tax Adjustments for earlier Years	(0.200)	0.200	0.019	-	-
	Total Tax Expenses (VIII)	1.422	2.066	(2.434)	9.405	8.497
IX	Profit for the Period / Year from continuing operations (VII-VIII)	4.988	5.112	(6.637)	27.083	24.400
X	Other Comprehensive Income	-	-	-	-	-
	A. Items that will not be classified to Profit or Loss	-	-	-	-	-
	i) Fair value changes on instruments carried at FVTOCI	(25.756)	(1.902)	-	(21.808)	-
	ii) Income Tax on above	21.829	0.495	-	5.670	-
	Sub-Total A	(3.927)	(1.407)	-	(16.138)	-
	B. i) Items may be classified to Profit or Loss	-	-	-	-	-
	ii) Income Tax relating to above Items	-	-	-	-	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	1.061	3.705	(6.637)	10.945	24.400
XII	Paid-up Equity Share Capital (Face Value of ₹ 1/- each)	1,328.447	1,328.447	1,328.447	1,328.447	1,328.447
XIII	Other Equity	-	-	-	1,216.771	1,205.826
XIV	Earnings per Share (Face Value of ₹ 1/- each)					
	a) Basic	0.004	0.004	(0.005)	0.020	0.018
	b) Diluted	0.004	0.004	(0.005)	0.020	0.018

Notes :

- 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.
- The aforesaid financial Results have been reviewed by Audit Committee and approved by Board of Directors in their meeting held on April 28, 2023.
- The Statutory Auditors have carried out Audit for above Financial Results.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) – 34, Interim Financial Reporting 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.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- Figures for the quarters ended 31st March 2023 and 31st March 2022 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.

Place : Kolkata
Date : April 28, 2023

For Khoobsurat Limited
Sd/-
Sanjay Mishra
Managing Director

KHOOBSURAT LIMITED
Statement of Assets & Liabilities as at 31st March 2023

₹ In Lakhs

Particulars	As At	
	31st Mar 2023	31st Mar 2022
	Audited	Audited
ASSETS		
Non-Current Assets		
Properties Plant & Machinery	4.917	4.917
Intangible Assets	-	-
Capital Work in Progress	-	-
Non-Current Investments	-	-
Deferred Tax Assets (Net)	5.005	-
Long Term Loans & Advances	-	-
Other Non-Current Assets	-	-
Total Non-Current Assets ...	9.922	4.917
Non-Current Financial Assets		
Non-Current Investments		
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
Total Non-Current Financial Assets ...	-	-
Current Assets		
Inventories	3.637	3.322
Financial Assets		
Current Investments	1,105.270	788.168
Trade Receivable	267.432	329.988
Cash & Cash Equivalents	0.663	2.721
Bank Balances	0.070	0.075
Short Term Loans & Advances	674.974	641.226
Other Financial Assets	12.631	13.373
Other Current Assets	479.622	759.586
Total Non-Current Assets ...	2,544.299	2,538.459
Total Assets	2,554.221	2,543.376
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,328.447	1,328.447
Reserves & Surplus	1,216.771	1,205.826
Money Received against Share Warrants	-	-
Total Equity ...	2,545.218	2,534.273
Share Application Money Pending allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	0.597
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	-	0.597
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	-	-
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	9.003	8.506
Total Current Liabilities ...	9.003	8.506
Total Liabilities	9.003	9.103
Total Equity & Liabilities	2,554.221	2,543.376

KHOBSURAT LIMITED
Cash Flow Statement for the Year ended 31st March 2023

(₹ In Lakhs)

Particulars		As At 31.03.2023	As At 31.03.2022
Cash Flow from/(used in) Operating Activities			
Profit before Tax		36.488	32.898
Adjustment for:			
Interest Income on Loans		(73.304)	(63.767)
Dividend Income		-	-
Fair Value Changes on Investments carried to OCI		(21.808)	
Depreciation and Amortization Expenses		-	0.146
Operating Profit before Working Capital Changes		(58.624)	(30.723)
Movement in Working Capital:			
Adjustment for:			
Inventories		(0.315)	(2.214)
Trade Receivables		62.556	(250.837)
Other Current Assets		280.706	(40.723)
Loans & Advances		(33.749)	270.251
Other Non-Current Assets		-	-
Long Term Current Assets		-	-
Financial Assets, Current		-	-
Npn-Financial Assets, Current		-	-
Trade Payable, Current		-	-
Trade Payable, Non current		-	-
Other Current Liabilities		0.497	(66.237)
Depreciation and Amortisation Expenses		-	-
Provisions, Current		-	-
		251.071	(120.483)
Income Tax Paid		(9.337)	(8.459)
Cash Generated/(used) in Operations	(A)	241.734	(128.942)
Cash Flow from/(used) Investing Activities			
Adjustment for Interest Income on Dividend Income		-	-
Adjustment for Interest Income on Interest Income		73.304	63.767
(Increase)/Decrease in Investment		(317.102)	51.265
Depreciation and Amortization Expenses		-	-
Cash Generated/(used) in Investing Activities	(B)	(243.798)	115.032
Net Increase/(decrease) in Cash and Cash Equivalents	(A+B)	(2.064)	(13.910)
Total Cash and Cash Equivalent at beginning of year		2.797	16.706
Total Cash and Cash Equivalent at end of year		0.733	2.797
Net increase/(decrease) as disclosed above		(2.064)	(13.909)