

## 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, 2024

₹ in Lakhs

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from Operations	-	-	-	-	-
II	Other Income/(Loss)	53.553	32.521	15.419	120.073	73.304
III	<b>Total Income (I+II)</b>	<b>53.553</b>	<b>32.521</b>	<b>15.419</b>	<b>120.073</b>	<b>73.304</b>
IV	<b>Expenses</b>					
	Cost of Material Consumed	-	-	-	-	-
	Purchases	-	-	-	-	-
	Increase /Decrease of Stock	(0.021)	0.288	(0.253)	0.128	(0.315)
	Employees Benefit Expenses	7.867	4.938	4.363	22.724	18.243
	Finance Costs	11.625	-	-	11.625	-
	Depreciation & Amortization Expenses	-	-	-	-	-
	Other Expenses	43.507	9.871	4.899	65.833	18.888
	<b>Total Expenses (IV)</b>	<b>62.978</b>	<b>15.097</b>	<b>9.009</b>	<b>100.310</b>	<b>36.816</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>(9.425)</b>	<b>17.424</b>	<b>6.410</b>	<b>19.763</b>	<b>36.488</b>
VI	Exceptional Items	-	-	-	-	-
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>(9.425)</b>	<b>17.424</b>	<b>6.410</b>	<b>19.763</b>	<b>36.488</b>
VIII	<b>Tax Expenses</b>					
	Current	(2.792)	4.530	1.588	5.077	9.337
	Deferred Tax	0.015	0.080	0.034	0.061	0.068
	Tax Adjustments for earlier Years	0.315	-	(0.200)	0.315	-
	<b>Total Tax Expenses (VIII)</b>	<b>(2.462)</b>	<b>4.610</b>	<b>1.422</b>	<b>5.453</b>	<b>9.405</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>(6.963)</b>	<b>12.814</b>	<b>4.988</b>	<b>14.310</b>	<b>27.083</b>
X	Other Comprehensive Income					
	A. Items that will not be classified to Profit or Loss	-	-	-	-	-
	i) Fair value changes on instruments carried at FVTOCI	(17.133)	2.552	(25.756)	(17.133)	(21.808)
	ii) Income Tax on above	4.454	(0.664)	21.829	4.454	5.670
	<b>Sub-Total A</b>	<b>(12.679)</b>	<b>1.888</b>	<b>(3.927)</b>	<b>(12.679)</b>	<b>(16.138)</b>
	B. i) Items may be classified to Profit or Loss	-	-	-	-	-
	ii) Income Tax relating to above Items	-	-	-	-	-
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>(19.642)</b>	<b>14.702</b>	<b>1.061</b>	<b>1.631</b>	<b>10.945</b>
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				1,172.692	1,216.771
XIV	<b>Earnings per Share (Face Value of ₹ 1/- each)</b>					
	a) Basic	(0.005)	0.010	0.004	0.011	0.020
	b) Diluted	(0.005)	0.010	0.004	0.011	0.020

**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 May 22, 2024.
- 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 2024 and 31st March 2023 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 : May 22, 2024

**For Khoobsurat Limited**  
Sd/-  
**Sanjay Mishra**  
Managing Director

**KHOOBSURAT LIMITED**  
Statement of Assets & Liabilities as at 31st March 2024

₹ In Lakhs

Particulars	As At	
	31st Mar 2024	31st Mar 2023
	Audited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Properties Plant & Machinery	4.917	4.917
Intangible Assets	-	-
Capital Work in Progress	-	-
Non-Current Investments	-	-
Income Tax Assets	17.235	12.631
Deferred Tax Assets (Net)	9.398	5.005
Long Term Loans & Advances	-	-
Other Non-Current Assets	-	-
<b>Total Non-Current Assets ...</b>	<b>31.550</b>	<b>22.553</b>
<b>Non-Current Financial Assets</b>		
Non-Current Investments	1,118.677	1,105.270
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
<b>Total Non-Current Financial Assets ...</b>	<b>1,118.677</b>	<b>1,105.270</b>
<b>Current Assets</b>		
Inventories	3.509	3.637
<b>Financial Assets</b>		
Current Investments	-	-
Trade Receivable	57.935	80.208
Cash & Cash Equivalents	11.424	0.663
Bank Balances	14.033	0.070
Short Term Loans & Advances	1,438.641	1,341.820
Other Financial Assets	-	-
Other Current Assets	200.000	-
<b>Total Non-Current Assets ...</b>	<b>1,725.542</b>	<b>1,426.398</b>
<b>Total Assets .....</b>	<b>2,875.769</b>	<b>2,554.221</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	1,328.447	1,328.447
Reserves & Surplus	1,172.692	1,216.771
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	<b>2,501.139</b>	<b>2,545.218</b>
<b>Share Application Money Pending allotment</b>	-	-
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
<b>Total Non-Current Liabilities ...</b>	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>		
Financial Liabilities	-	-
Short Term Borrowings	345.956	-
Trade Payables	-	-
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	28.674	9.003
<b>Total Current Liabilities ...</b>	<b>374.630</b>	<b>9.003</b>
<b>Total Liabilities .....</b>	<b>374.630</b>	<b>9.003</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>2,875.769</b>	<b>2,554.221</b>

**KHOBSURAT LIMITED**  
Cash Flow Statement for the Year ended 31st March 2024

(₹ In Lakhs)

Particulars		As At 31.03.2024	As At 31.03.2023
<b>Cash Flow from/(used in) Operating Activities</b>			
Profit before Tax		19.763	36.488
<b>Adjustment for:</b>			
Interest Income on Loans		(70.244)	(73.304)
Dividend Income		-	-
Fair Value Changes on Investments carried to OCI		(17.132)	(21.808)
Expenses for Increase in Share Capital		(45.710)	-
Depreciation and Amortization Expenses		-	-
<b>Operating Profit before Working Capital Changes</b>		<b>(113.323)</b>	<b>(58.624)</b>
<b>Movement in Working Capital:</b>			
<b>Adjustment for:</b>			
Inventories		0.128	(0.315)
Trade Receivables		22.272	62.556
Other Current Assets		(200.000)	280.706
Loans & Advances		(96.821)	(33.749)
Other Non-Current Assets		-	-
Other Current Assets		-	-
Financial Assets, Current		(4.604)	-
Non-Financial Assets, Current		-	-
Trade Payable, Current		345.956	-
Trade Payable, Non current		-	-
Other Current Liabilities		19.672	0.497
Depreciation and Amortisation Expenses		-	-
Provisions, Current		-	-
		<b>(26.720)</b>	<b>251.071</b>
Income Tax Paid		(5.392)	(9.337)
<b>Cash Generated/(used) in Operations</b>	<b>(A)</b>	<b>(32.112)</b>	<b>241.734</b>
<b>Cash Flow from/(used) Investing Activities</b>			
Adjustment for Interest Income on Dividend Income		-	-
Adjustment for Interest Income on Interest Income		70.244	73.304
(Increase)/Decrease in Investment		(13.408)	(317.102)
Depreciation and Amortization Expenses		-	-
<b>Cash Generated/(used) in Investing Activities</b>	<b>(B)</b>	<b>56.836</b>	<b>(243.798)</b>
<b>Net Increase/(decrease) in Cash and Cash Equivalents</b>	<b>(A+B)</b>	<b>24.724</b>	<b>(2.064)</b>
Total Cash and Cash Equivalent at beginning of year		0.733	2.797
Total Cash and Cash Equivalent at end of year		25.457	0.733
<b>Net increase/(decrease) as disclosed above</b>		<b>24.724</b>	<b>(2.064)</b>