

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, 2022

₹ in Lakhs

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from Operations	-	-	-	-	-
II	Other Income/(Loss)	13.212	30.946	12.887	83.417	46.013
III	Total Income (I+II)	13.212	30.946	12.887	83.417	46.013
IV	Expenses					
	Cost of Material Consumed	-	-	-	-	-
	Purchases	-	-	-	2.000	-
	Increase /Decrease of Stock	0.207	-0.207	(0.002)	(2.214)	(0.035)
	Employees Benefit Expenses	10.154	4.745	5.691	24.502	21.005
	Finance Costs	-	-	(0.147)	-	-
	Depreciation & Amortization Expenses	0.036	0.037	0.197	0.146	0.197
	Other Expenses	11.886	4.189	6.958	26.086	23.561
	Total Expenses (IV)	22.282	8.764	12.697	50.519	44.728
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(9.070)	22.182	0.190	32.898	1.285
VI	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(9.070)	22.182	0.190	32.898	1.285
VIII	Tax Expenses					
	Current	(2.453)	5.767	0.026	8.459	0.294
	Deferred Tax	0.019	-	0.017	0.038	0.034
	Total Tax Expenses (VIII)	(2.434)	5.767	0.043	8.497	0.328
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(6.637)	16.415	0.147	24.400	0.957
X	Other Comprehensive Income	-	-	-	-	-
	A. Items that will not be classified to Profit or Loss	-	-	-	-	-
	i) Remeasurements of the defined measurement plan	-	-	-	-	-
	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)	(6.637)	16.415	0.147	24.400	0.957
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				1,205.826	1,181.426
XIV	Earnings per Share (Face Value of ₹ 1/- each)					
	a) Basic	(0.005)	0.012	0.000	0.018	0.001
	b) Diluted	(0.005)	0.012	0.000	0.018	0.001

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 23, 2022.
- 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 2022 and 31st March 2021 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 23, 2022

For Khoobsurat Limited
Sd/-
Sanjay Mishra
Managing Director

KHOOBSURAT LIMITED
Statement of Assets & Liabilities as at 31st March 2022

₹ In Lakhs

Particulars	As At	
	31st Mar 2022	31st Mar 2021
	Un-Audited	Audited
ASSETS		
Non-Current Assets		
Properties Plant & Machinery	4.917	5.063
Intangible Assets	-	-
Capital Work in Progress	-	-
Non-Current Investments	-	-
Deferred Tax Assets (Net)	-	-
Long Term Loans & Advances	-	-
Other Non-Current Assets	-	-
Total Non-Current Assets ...	4.917	5.063
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	3.322	1.108
Financial Assets		
Current Investments	788.168	839.433
Trade Receivable	329.988	79.152
Cash & Cash Equivalents	2.721	16.631
Bank Balances	0.075	0.075
Short Term Loans & Advances	641.226	911.477
Other Financial Assets	13.373	17.154
Other Current Assets	759.586	715.083
Total Non-Current Assets ...	2,538.459	2,580.111
Total Assets	2,543.376	2,585.174
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,328.447	1,328.447
Reserves & Surplus	1,205.826	1,181.426
Money Received against Share Warrants	-	-
Total Equity ...	2,534.273	2,509.873
Share Application Money Pending allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	0.597	0.558
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	0.597	0.558
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	-	71.877
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	8.506	2.866
Total Current Liabilities ...	8.506	74.743
Total Liabilities	9.103	75.301
Total Equity & Liabilities	2,543.376	2,585.174

KHOBSURAT LIMITED
Cash Flow Statement for the Year ended 31st March 2022

(₹ In Lakhs)

Particulars		As At 31.03.2022	As At 31.03.2021
Cash Flow from/(used in) Operating Activities			
Profit before Tax		32.898	1.285
Adjustment for:			
Interest Income on Deposits		(63.767)	(41.261)
Dividend Income		-	-
Depreciation and Amortization Expenses		0.146	0.197
Operating Profit before Working Capital Changes		(30.723)	(39.779)
Movement in Working Capital:			
Adjustment for:			
Inventories		(2.214)	(0.035)
Trade Receivables		(250.837)	(4.574)
Other Current Assets		(40.723)	(0.875)
Loans & Advances		270.251	(2.016)
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		(66.237)	0.542
Depreciation and Amortisation Expenses		-	-
Provisions, Current		-	-
		(120.483)	(6.958)
Income Tax Paid		(8.459)	(0.294)
Cash Generated/(used) in Operations	(A)	(128.942)	(47.031)
Cash Flow from/(used) Investing Activities			
Adjustment for Interest Income on Dividend Income		-	-
Adjustment for Interest Income on Interest Income		63.767	41.261
(Increase)/Decrease in Investment		51.265	11.785
Depreciation and Amortization Expenses		-	-
Cash Generated/(used) in Investing Activities	(B)	115.032	53.046
Net Increase/(decrease) in Cash and Cash Equivalents	(A+B)	(13.910)	6.016
Total Cash and Cash Equivalent at beginning of year		16.706	10.691
Total Cash and Cash Equivalent at end of year		2.796	16.706
Net increase/(decrease) as disclosed above		(13.910)	6.016