

KHOBSURAT LIMITED

Regd. Office : 7A, Bentick Street, 3rd Floor, Room No. 310, Kolkata-700 001

CIN - L23209WB1982PLC034793, Email : khoobsurat.kolkata@gmail.com, Website : www.khoobsurattd.co.in

Statement of Un-Audited Standalone Financial Results for the Quarter and Half Year ended 30th Sept 2021

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	3 Months ended	Preceding 3	6 Months Ended	Corresponding 6	Year to date figures as on 31.03.2021
		30.09.2021	30.06.2021	Months ended 30.09.2020	30.09.2021	Months Ended 30.09.2020	
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations						
II	Other Income	19.539	19.720	7.230	39.259	18.916	46.013
III	Total Income (I+II)	19.539	19.720	7.230	39.259	18.916	46.013
IV	Expenses						
	Cost of Material Consumed						
	Purchases of Stock in Trade	2.000			2.000		
	Changes in Inventories of Stock-in-Trade	-2.132	(0.082)	0.030	(2.214)	(0.219)	(0.035)
	Employees Benefit Expenses	4.836	4.767	4.376	9.603	8.682	21.005
	Finance Costs						
	Depreciation & Amortization Expenses	0.037	0.036	0.049	0.073	0.098	0.197
	Other Expenses	5.178	4.833	3.799	10.011	9.590	23.561
	Total Expenses (IV)	9.919	9.554	8.254	19.473	18.151	44.728
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	9.620	10.166	(1.024)	19.786	0.765	1.285
VI	Exceptional Items						
VII	Profit / (Loss) before Tax (V-VI)	9.620	10.166	(1.024)	19.786	0.765	1.285
VIII	Tax Expenses						
	Current	2.378	2.643	(0.283)	5.021	0.182	0.294
	Deferred Tax	0.019		0.017	0.019	0.017	0.034
	Total Tax Expenses (VIII)	2.397	2.643	(0.266)	5.040	0.199	0.328
IX	Profit for the Period / Year from continuing operations (VII-VIII)	7.223	7.523	(0.758)	14.746	0.566	0.957
X	Other Comprehensive Income						
	A. Items that will not be classified to Profit or Loss						
	i) Fair value changes on instruments carried at FVTOCI						
	ii) Income Tax on above						
	Sub-Total A						
	B. i) Items may be classified to Profit or Loss						
	ii) Income Tax relating to above Items						
	Sub-Total B						
	Other Comprehensive Income (A+B)						
XI	Total Comprehensive Income for the Period / Year (IX+X)	7.223	7.523	(0.758)	14.746	0.566	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	1,328.447
XIII	Other Equity				1,196.173		1,181.426
XIV	Earnings per Share from Continuing Operations						
	a) Basic	0.005	0.006	(0.001)	0.011	0.000	0.001
	b) Diluted	0.005	0.006	(0.001)	0.011	0.000	0.001
XV	Earnings per Share from Discontinued Operations						
	a) Basic						
	b) Diluted						
XVI	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.005	0.006	(0.001)	0.011	0.000	0.001
	b) Diluted	0.005	0.006	(0.001)	0.011	0.000	0.001

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 10, 2021.
- The Statutory Auditors have carried Limited Review for above Financial Results.
- These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind-AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- COVID IMPACT:** The Management has made an assessment of the impact of COVID-19 on the operations, financial performance and position as at and for the quarter and half year ended 30 September 2021 and has concluded that the impact is primarily on the operational aspects of the business during the initial months of half year ended 30 September 2021. The Company has used the principles of prudence in applying judgments, estimates and assumptions based on current assessments and do not foresee any significant impact of Covid-19 on the operations. In assessing the recoverability of assets such as inventories, financial assets and other assets, based on current indicators of future economic conditions, the Company expects to recover the carrying amounts of its assets.

Place : Kolkata

Date : November 10, 2021

For Khoobsurat Limited

Sd/-

Sanjay Mishra
Managing Director

KHOOBSURAT LIMITED
Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	As At 30th Sept 2021	As At 31st March 2021
	Un-Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	4.990	5.063
Financial Assets	-	-
Income Tax Assets	-	-
Deferred Tax Assets	-	-
Total Non-Current Assets ...	4.990	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 ...	-	-
Income Tax Assets	13.700	17.154
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
Gross Non-Current Assets ...	13.700	17.154
Current Assets		
Inventories	3.322	1.108
Financial Assets		
Current Investments	839.433	839.433
Trade Receivables	97.819	79.152
Cash & Cash Equivalents	8.037	16.630
Bank Balances	0.075	0.075
Short Term Loans & Advances	906.369	911.477
Other Financial Assets	-	-
Other Current Assets	727.702	715.082
Total Non-Current Assets ...	2,582.757	2,562.957
Total Assets	2,601.447	2,585.174
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,328.447	1,328.447
Reserves & Surplus	1,196.173	1,181.426
Money Received against Share Warrants	-	-
Total Equity ...	2,524.620	2,509.873
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	0.578	0.558
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	0.578	0.558
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	71.877	71.877
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	4.372	2.866
Total Current Liabilities ...	76.249	74.743
Total Liabilities	76.827	75.301
Total Equity & Liabilities	2,601.447	2,585.174

KHOBSURAT LIMITED
Statement of Cash Flow as at 30th Sept 2021

Rs. In Lakhs

Particulars	As at 30th Sept 2021	As at 31st March 2021
A. <u>Cash Flow from Operating Activities</u>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>19.787</i>	<i>1.285</i>
<u>Adjustments for</u>		
Interest Received	(19.609)	(41.261)
Depreciation	0.073	0.197
<i>Operating profit before working capital changes</i>	<i>0.251</i>	<i>(39.779)</i>
<u>Adjustments for Working Capital Changes</u>		
Decrease / (Increase) Loan & Advances	-	-
Decrease / (Increase) trade receivable	(18.668)	(4.574)
Decrease / (Increase) in Inventories	(2.214)	(0.035)
Decrease / (Increase) in Current Assets	5.108	(2.016)
Decrease / (Increase) in other current assets	(9.166)	(0.875)
(Decrease) / Increase in Other Current Liabilities and Provisions	1.507	0.542
<i>Cash Generated from operations</i>	<i>(23.182)</i>	<i>(46.737)</i>
Income tax earlier year	(5.021)	(0.294)
Deferred tax assets	-	-
B. <u>Net Cash From Operating Activities</u>	<i>(28.203)</i>	<i>(47.031)</i>
<u>Cash Flow From Investing Activities</u>		
Long Term Loan & Advances	-	-
Deferred Revenue Expenditure	-	-
C. <u>Net Cash from Investing Activities</u>	-	-
<u>Cash Flow From Financing Activities</u>		
Interest Received	19.609	41.261
(Increase)/Decrease in Investment	-	11.785
D. <u>Net Cash used in Financing Activities</u>	19.609	53.046
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C+D)	(8.594)	6.015
<i>Opening Balance of Cash & Cash Equivalents</i>	16.706	10.691
<i>Closing Balance of Cash & Cash Equivalents</i>	8.112	16.706