

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 Un-Audited Standalone Financial Results for the Quarter & Half Year ended 30th September 2022

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	6 Months ended	Corresponding 6	Year to date
		30.09.2022	Months ended	Months ended	30.09.2022	Months ended	figures as on
		Un-Audited	30.06.2022	Un-Audited	Un-Audited	Un-Audited	31.03.2022
							Audited
I	Revenue from Operations	-	-	-	-	-	-
II	Other Income	13.058	27.742	19.539	40.800	39.259	83.417
III	Total Income (I+II)	13.058	27.742	19.539	40.800	39.259	83.417
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	-	2.000	-	2.000	2.000
	Changes in Inventories of Stock-in-Trade	(0.006)	(0.134)	(2.132)	(0.140)	(2.214)	(2.214)
	Employees Benefit Expenses	4.354	4.888	4.836	9.242	9.603	24.502
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	-	-	0.037	-	0.073	0.146
	Other Expenses	3.776	5.022	5.178	8.798	10.011	26.086
	Total Expenses (IV)	8.124	9.776	9.919	17.900	19.473	50.519
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	4.934	17.966	9.620	22.900	19.786	32.898
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	4.934	17.966	9.620	22.900	19.786	32.898
VIII	Tax Expenses						
	Current	1.219	4.664	2.378	5.883	5.021	8.459
	Deferred Tax	0.034	-	0.019	0.034	0.019	0.038
	Total Tax Expenses (VIII)	1.253	4.664	2.397	5.917	5.040	8.497
IX	Profit for the Period / Year from continuing operations (VII-VIII)	3.681	13.302	7.223	16.983	14.746	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	(11.136)	(11.368)	-	(22.504)	-	-
	ii) Income Tax on above	2.894	2.956	-	5.850	-	-
	Sub-Total A	(8.242)	(8.412)	-	(16.654)	-	-
	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)	(8.242)	(8.412)	-	(16.654)	-	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	(4.561)	4.890	7.223	0.329	14.746	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	1,328.447
XIII	Other Equity				1,206.155		1,205.826
XIV	Earnings per Share from Continuing Operations						
	a) Basic	0.003	0.010	0.005	0.013	0.011	0.018
	b) Diluted	0.003	0.010	0.005	0.013	0.011	0.018
XV	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVI	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.003	0.010	0.005	0.013	0.011	0.018
	b) Diluted	0.003	0.010	0.005	0.013	0.011	0.018

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 8, 2022.
- 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.

Place : Kolkata
Date : November 8, 2022

For Khoobsurat Limited
Sd/-
Sanjay Mishra
Managing Director

KHOOBSURAT LIMITED
Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	As At 30th September 2022	As At 31st March 2022
	Un-Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	4.917	4.917
Financial Assets	-	-
Income Tax Assets	-	-
Deferred Tax Assets	-	-
Total Non-Current Assets ...	4.917	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 ...	-	-
Deferred Tax Assets	5.851	-
Other Non-Current Assets	-	-
Gross Non-Current Assets ...	5.851	-
Current Assets		
Inventories	3.462	3.322
Financial Assets		
Current Investments	807.424	788.168
Trade Receivables	268.108	329.988
Cash & Cash Equivalents	4.145	2.721
Bank Balances	0.070	0.075
Short Term Loans & Advances	702.357	641.226
Other Financial Assets	13.916	13.373
Other Current Assets	729.961	759.586
Total Non-Current Assets ...	2,529.443	2,538.459
Total Assets	2,540.211	2,543.376
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,328.447	1,328.447
Reserves & Surplus	1,206.155	1,205.826
Money Received against Share Warrants	-	-
Total Equity ...	2,534.602	2,534.273
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	0.631	0.597
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	0.631	0.597
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	-	-
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	4.978	8.506
Total Current Liabilities ...	4.978	8.506
Total Liabilities	5.609	9.103
Total Equity & Liabilities	2,540.211	2,543.376

KHOBSURAT LIMITED
Statement of Cash Flow as at 30th September, 2022

Rs. In Lakhs

Particulars	As at 30th Sept 2022	As at 30th Sept 2021
A. <u>Cash Flow from Operating Activities</u>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>22.900</i>	<i>19.787</i>
<u>Adjustments for</u>		
Interest Received	(43.871)	(19.609)
Fair value changes of investment through OCI	(22.504)	-
Depreciation	-	0.073
<i>Operating profit before working capital changes</i>	<i>(43.475)</i>	<i>0.251</i>
<u>Adjustments for Working Capital Changes</u>		
Decrease/(Increase) in Loan & Advances	-	
Decrease/(Increase) in Trade Receivable	61.879	(18.668)
Decrease/(Increase) in Inventories	(0.140)	(2.214)
Decrease/(Increase) in Financial Assets	(61.131)	-
Decrease/(Increase) in Current Assets	29.624	5.108
Decrease/(Increase) in Other Current Assets	-	(9.166)
Decrease/(Increase) in Income Tax Assets	(0.543)	-
(Decrease)/Increase in Other Current Liabilities and Provisions	(3.528)	1.507
<i>Cash Generated from operations</i>	<i>(17.314)</i>	<i>(23.182)</i>
Income Tax for the Year	(5.883)	(5.021)
Deferred Tax Assets	-	-
B. <i>Net Cash From Operating Activities</i>	<i>(23.197)</i>	<i>(28.203)</i>
<u>Cash Flow From Investing Activities</u>		
Interest Income from Deposits	43.871	-
(Increase)/Decrease in Investment	(19.256)	19.609
C. <i>Net Cash from Investing Activities</i>	<i>24.615</i>	<i>19.609</i>
<u>Cash Flow From Financing Activities</u>		
Finance Cost		-
Extraordinary Items	-	-
D. <i>Net Cash used in Financing Activities</i>	<i>-</i>	<i>-</i>
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C+D)	1.418	(8.594)
<i>Opening Balance of Cash & Cash Equivalents</i>	2.796	16.706
<i>Closing Balance of Cash & Cash Equivalents</i>	4.214	8.112