

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 2023

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Prededing 3	Corresponding 3	6 Months ended	Corresponding 6	Year to date
		30.09.2023	Months ended	Months ended	30.09.2023	Months ended	figures as on
		Un-Audited	30.06.2023	Un-Audited	Un-Audited	Un-Audited	31.03.2023
			Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	-	-	-	-	-	-
II	Other Income	14.912	19.087	13.058	33.999	40.800	73.304
III	Total Income (I+II)	14.912	19.087	13.058	33.999	40.800	73.304
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-	-	-
	Changes in Inventories of Stock-in-Trade	(0.430)	0.291	(0.006)	(0.139)	(0.140)	(0.315)
	Employees Benefit Expenses	4.787	5.132	4.354	9.919	9.242	18.243
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	-	-	-	-	-	-
	Other Expenses	6.402	6.053	3.776	12.455	8.798	18.888
	Total Expenses (IV)	10.759	11.476	8.124	22.235	17.900	36.816
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	4.153	7.611	4.934	11.764	22.900	36.488
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	4.153	7.611	4.934	11.764	22.900	36.488
VIII	Tax Expenses						
	Current	1.360	1.979	1.219	3.339	5.883	9.337
	Deferred Tax	(0.049)	0.015	0.034	(0.034)	0.034	0.068
	Total Tax Expenses (VIII)	1.311	1.994	1.253	3.305	5.917	9.405
IX	Profit for the Period / Year from continuing operations (VII-VIII)	2.842	5.617	3.681	8.459	16.983	27.083
X	Other Comprehensive Income						
	A. Items that may be classified to Profit or Loss						
	i) Fair value changes on instruments carried at FVTOCI	1.369	(1.624)	(11.136)	(0.255)	(22.504)	(21.808)
	ii) Income Tax on above	0.242	0.422	2.894	0.664	5.850	5.670
	Sub-Total A	1.611	(1.202)	(8.242)	0.409	(16.654)	(16.138)
	B. i) Items will not be classified to Profit or Loss	-	-	-	-	-	-
	ii) Income Tax relating to above Items	-	-	-	-	-	-
	Sub-Total B	-	-	-	-	-	-
	Other Comprehensive Income (A+B)	1.611	(1.202)	(8.242)	0.409	(16.654)	(16.138)
XI	Total Comprehensive Income for the Period / Year (IX+X)	4.453	4.415	(4.561)	8.868	0.329	10.945
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				1,223.341		1,216.771
XIV	Earnings per Share from Continuing Operations						
	a) Basic	0.002	0.004	0.003	0.006	0.013	0.020
	b) Diluted	0.002	0.004	0.003	0.006	0.013	0.020
XV	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVI	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.002	0.004	0.003	0.006	0.013	0.020
	b) Diluted	0.002	0.004	0.003	0.006	0.013	0.020

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.
The financial results for the quarter and half year ended 30 September 2023 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 9 November 2023 and have been subjected to Limited Review by the Statutory Auditors of the Company. There are no qualifications in the limited review report issued for the quarter and half year ended 30 September 2023.
- The Statutory Auditors have carried out "Limited Review" for above Financial Results.
- The Unaudited Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind-AS") [Including Ind AS 34 Interim Financial Reporting] as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and SEBI Circular No.CIR/CFD/CMD 1/44/2019 dated 29 March 2019.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- Balance in the account of Cash & Cash Equivalent, Loan and Trade receivables / trade payables are subject to confirmation/reconciliation. If any, The management does not expect any material adjustments in respect of the same effecting the Financial Statement on such reconciliation/adjustment.
- The figures for the quarters ended 30 September 2023 and 30 September 2022, as reported in these financial results, are balancing figures published between year to date figures upto the end of the first quarter and half year ended for the respective period.

For Khoobsurat Limited

Place : Kolkata
Date : November 9, 2023

Sanjay Mishra
Managing Director

KHOOBSURAT LIMITED
Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	As At 30th September 2023	As At 31st March 2023
	Un-Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	4.917	4.917
Non-Current Financial Assets		
Non-Current Investments	1,102.718	1,105.270
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
Other Non-Current Assets		
Income Tax Assets	11.543	12.631
Deferred Tax Assets	5.703	5.005
Gross Non-Current Assets ...	1,124.881	1,127.823
Current Assets		
Inventories	3.776	3.637
Financial Assets		
Current Investments	-	-
Trade Receivables	80.203	80.208
Cash & Cash Equivalents	6.237	0.663
Bank Balances	0.070	0.070
Loans	855.495	862.198
Advances	486.622	479.622
Other Current Assets	4.790	-
Total Non-Current Assets ...	1,437.193	1,426.398
Total Assets	2,562.074	2,554.221
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,328.447	1,328.447
Reserves & Surplus	1,223.341	1,216.771
Money Received against Share Warrants	-	-
Total Equity ...	2,551.788	2,545.218
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	-	-
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	-	-
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	10.285	9.003
Total Current Liabilities ...	10.285	9.003
Total Liabilities	10.285	9.003
Total Equity & Liabilities	2,562.073	2,554.221

KHOBSURAT LIMITED
Statement of Cash Flow as at 30th September, 2023

Rs. In Lakhs

Particulars	As at 30th Sept 2023	As at 30th Sept 2022
A. <u>Cash Flow from Operating Activities</u>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>11.764</i>	<i>22.900</i>
<u>Adjustments for</u>		
Interest Received	(33.999)	(40.800)
Depreciation	-	-
<i>Operating profit before working capital changes</i>	<i>(22.235)</i>	<i>(17.900)</i>
<u>Adjustments for Working Capital Changes</u>		
Decrease/(Increase) in Loan & Advances	(0.297)	(61.131)
Decrease/(Increase) in Trade Receivable	0.005	61.879
Decrease/(Increase) in Inventories	(0.139)	(0.140)
Decrease/(Increase) in Financial Assets	-	-
Decrease/(Increase) in Other Current Assets	(4.790)	29.624
Decrease/(Increase) in Net tax assets	1.088	(0.543)
(Decrease)/Increase in Other Current Liabilities & Provisions	1.281	(3.528)
<i>Cash Generated from operations</i>	<i>(25.087)</i>	<i>8.261</i>
Income Tax for the Year	(3.339)	(5.883)
Deferred Tax Assets	-	-
B. <i>Net Cash From Operating Activities</i>	<i>(28.426)</i>	<i>2.378</i>
<u>Cash Flow From Investing Activities</u>		
Interest Income from Deposits	33.999	40.800
(Purchase)/sale of Investment	-	(41.760)
C. <i>Net Cash from Investing Activities</i>	<i>33.999</i>	<i>(0.960)</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)	5.573	1.418
<i>Opening Balance of Cash & Cash Equivalents</i>	0.733	2.797
<i>Closing Balance of Cash & Cash Equivalents</i>	6.306	4.215