

## 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, 2021

₹ in Lakhs

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from Operations	-	-	-	-	-
II	Other Income/(Loss)	12.887	14.210	11.828	46.013	46.773
III	<b>Total Income (I+II)</b>	<b>12.887</b>	<b>14.210</b>	<b>11.828</b>	<b>46.013</b>	<b>46.773</b>
IV	<b>Expenses</b>					
	Cost of Material Consumed	-	-	-	-	-
	Purchases	-	-	-	-	-
	Increase /Decrease of Stock	(0.002)	0.186	2.104	(0.035)	2.101
	Employees Benefit Expenses	5.691	6.632	4.037	21.005	18.668
	Finance Costs	(0.147)	-	-	-	-
	Depreciation & Amortization Expenses	0.197	0.049	0.067	0.197	0.266
	Other Expenses	6.958	7.013	4.001	23.561	23.833
	<b>Total Expenses (IV)</b>	<b>12.697</b>	<b>13.880</b>	<b>10.209</b>	<b>44.728</b>	<b>44.868</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>0.190</b>	<b>0.330</b>	<b>1.619</b>	<b>1.285</b>	<b>1.905</b>
VI	Exceptional Items	-	-	-	-	-
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>0.190</b>	<b>0.330</b>	<b>1.619</b>	<b>1.285</b>	<b>1.905</b>
VIII	<b>Tax Expenses</b>					
	Current	0.026	0.086	0.347	0.294	0.421
	Deferred Tax	0.017	-	0.505	0.034	0.518
	<b>Total Tax Expenses (VIII)</b>	<b>0.043</b>	<b>0.086</b>	<b>0.852</b>	<b>0.328</b>	<b>0.939</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>0.147</b>	<b>0.244</b>	<b>0.767</b>	<b>0.957</b>	<b>0.966</b>
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	-	-	-	-	-
	<b>Total other Comprehensive Income (X)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>0.147</b>	<b>0.244</b>	<b>0.767</b>	<b>0.957</b>	<b>0.966</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	-	-	-	1,181.426	1,180.469
XIV	<b>Earnings per Share (Face Value of ₹ 1/- each)</b>					
	a) Basic	0.000	0.000	0.001	0.001	0.001
	b) Diluted	0.000	0.000	0.001	0.001	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 June 21, 2021.
- 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 2021 and 31st March 2020 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.
- Estimation of uncertainties relating to the global health pandemic from COVID-19** : The Company has considered the possible effects that may result from the pandemic relating to COVID-19 in the preparation of the financial results including the recoverability of carrying amounts of financial and non-financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of the pandemic, the Company has, at the date of approval of the financial results, used internal and external sources of information and expects that the carrying amount of these assets will be recovered. The impact of COVID-19 on the financial results may be different from that estimated as at the date of approval of these financial results.

Place : Kolkata  
Date : June 21, 2021

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

**KHOOBSURAT LIMITED**  
Statement of Assets & Liabilities as at 31st March 2021

₹ In Lakhs

Particulars	As At	
	31st Mar 2021	31st Mar 2020
	Un-Audited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Properties Plant & Machinery	5.063	5.260
Intangible Assets	-	-
Capital Work in Progress	-	-
Non-Current Investments	-	-
Deferred Tax Assets (Net)	-	-
Long Term Loans & Advances	-	-
Other Non-Current Assets	-	-
<b>Total Non-Current Assets ...</b>	<b>5.063</b>	<b>5.260</b>
<b>Non-Current Financial Assets</b>		
Non-Current Investments	-	-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
<b>Total Non-Current Financial Assets ...</b>	<b>-</b>	<b>-</b>
<b>Current Assets</b>		
Inventories	1.108	1.073
<b>Financial Assets</b>		
Current Investments	839.433	851.218
Trade Receivable	79.152	74.578
Cash & Cash Equivalents	16.631	10.616
Bank Balances	0.075	0.075
Short Term Loans & Advances	911.477	909.461
Other Financial Assets	17.154	16.278
Other Current Assets	715.083	715.083
<b>Total Non-Current Assets ...</b>	<b>2,580.111</b>	<b>2,578.382</b>
<b>Total Assets .....</b>	<b>2,585.174</b>	<b>2,583.642</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	1,328.447	1,328.447
Reserves & Surplus	1,181.426	1,180.469
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	<b>2,509.873</b>	<b>2,508.916</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)	0.558	0.524
Other Non Current Liabilities	-	-
<b>Total Non-Current Liabilities ...</b>	<b>0.558</b>	<b>0.524</b>
<b>Current Liabilities</b>		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	71.877	71.877
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	2.866	2.324
<b>Total Current Liabilities ...</b>	<b>74.743</b>	<b>74.202</b>
<b>Total Liabilities .....</b>	<b>75.301</b>	<b>74.726</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>2,585.174</b>	<b>2,583.642</b>

**KHOBSURAT LIMITED**  
Cash Flow Statement for the Year ended 31st March 2021

(₹ In Lakhs)

Particulars		As At 31.03.2021	As At 31.03.2020
<b>Cash Flow from/(used in) Operating Activities</b>			
Profit before Tax		1.285	1.905
<b>Adjustment for:</b>			
Interest Income on Deposits		(41.261)	(44.639)
Dividend Income		-	-
Depreciation and Amortization Expenses		0.197	0.266
<b>Operating Profit before Working Capital Changes</b>		<b>(39.779)</b>	<b>(42.468)</b>
<b>Movement in Working Capital:</b>			
<b>Adjustment for:</b>			
Inventories		(0.035)	2.101
Trade Receivables		(4.574)	-
Other Current Assets		(0.875)	(1.259)
Loans & Advances		(2.016)	(26.141)
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		0.542	0.637
Depreciation and Amortisation Expenses		-	-
Provisions, Current		-	-
		<b>(6.958)</b>	<b>(24.662)</b>
Income Tax Paid		(0.294)	(0.948)
<b>Cash Generated/(used) in Operations</b>	<b>(A)</b>	<b>(47.031)</b>	<b>(68.078)</b>
<b>Cash Flow from/(used) Investing Activities</b>			
Adjustment for Interest Income on Dividend Income		-	-
Adjustment for Interest Income on Interest Income		41.261	44.639
(Increase)/Decrease in Investment		11.785	33.849
Depreciation and Amortization Expenses		-	-
<b>Cash Generated/(used) in Investing Activities</b>	<b>(B)</b>	<b>53.046</b>	<b>78.488</b>
<b>Net Increase/(decrease) in Cash and Cash Equivalents</b>	<b>(A+B)</b>	<b>6.016</b>	<b>10.410</b>
Total Cash and Cash Equivalent at beginning of year		10.691	0.281
Total Cash and Cash Equivalent at end of year		16.706	10.691
<b>Net increase/(decrease) as disclosed above</b>		<b>6.015</b>	<b>10.410</b>