

7A, Bentinck Street, 3rd Floor, Kolkata, West Bengal -700 001, Telefax : +91 33 4061 7068 Email : khoobsurat.kolkata@gmail.com

February 10, 2021

The Deputy Manager Department of Corporate Services BSE Limited P. J. Towers, Dalal Street, Fort, Mumbai – 400 001 The Company Secretary The Calcutta Stock Exchange Association Ltd. 7, Lyons Range Kolkata-700 001 Manager – Listing Metropolitan Stock Exchange of India Ltd. Vibgyor Towers, 4th Floor Plot No. C 62, G - Block Bandra Kurla Complex Bandra (E), Mumbai – 400 098

### Ref: Scrip Code BSE - 535730, CSE-21144, MSEIL - KHOOBSURAT

### Sub: Submission of Unaudited Financial Results for Q3FY21

Respected Sir or Madam,

With reference to the above and in compliance with Regulation 33(3) of SEBI LODR Regulations, 2015, we are enclosing herewith this letter, Provisional Financial Results (Unaudited) for the  $3^{rd}$  quarter ended on  $31^{st}$  December 2021 (Q-III) for the Financial Year ended  $31^{st}$  March 2021 together with Limited Review Report by Statutory Auditors.

The meeting was commenced at 15.15 Hrs. and concluded at 16.30 Hrs.

Kindly take the same on your record & oblige.

This is for the information of Members.

Thanking You,

Yours Faithfully, For **KHOOBSURAT LIMITED** 

anjay Mishra

SANJAY MISHRA DIN: 09048557 MANAGING DIRECTOR

Enclosed: a/a

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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 Unaudited Financial Results for the Quarter & Nine Months ended 31st December 2020

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
Sr.		31.12.2020	30.09.2020	31.12.2019	31.12.2020		
No.			Un-Audited		Un-Audited		31.03.2020 Audited
-	Revenue from Operations	-	- 1	7.941	-	34.841	-
	Other Income/(Loss)	14.210	7.230	<u> </u>	33.126	0.104	46.773
III	Total Income (I+II)	14,210	7.230	7.941	33.126	34.945	46.773
IV	Expenses	the state of t					· · · · ·
	Cost of Material Consumed				-		-
-	Purchases	-	-	-	-	-	-
	Increase /Decrease of Stock	0.186	0.030	0.005	(0.033)	(0.003)	2.101
	Employees Benefit Expenses	6.632	4.376	2.270	15.314	14.631	18.668
-	Finance Costs	0.049	0.049	0.066	0.147	0.199	0.266
	Depreciation & Amortization Expenses		-		-	-	-
	Other Expenses	7.013	3,799	6.670	16,603	19.832	23.833
	Total Expenses (IV)	13.880	8.254	9.011	32.031	34.659	44.868
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	0.330	(1.024)	(1.070)	1.095	0.286	1.905
	Exceptional Items	0.550	(1.024)	(1.070)	1.035	0.200	1.505
VI	Profit / (Loss) before Tax (V-VI)	0.330	(1.024)	(1.070)	1.095	0.286	1,905
VII		0.330 ]	(1.024)	(1.070)	1.055 ]	0.200	1.505
VIII	Tax Expenses	0.086	(0,283)		0.268	0.074	0.421
	Current	0.080	0.017	(0.262)	0.017	0.013	0.518
	Deferred Tax	-	(0.266)	(0.262)	0.285	0.013	0.939
_	Total Tax Expenses (VIII)	0.086	(0.200)	(0.202)	0.205	0.007	0.555
IX	Profit for the Period / Year from continuing operations (VII- VIII)	0.244	(0.758)	(0.808)	0.810	0.199	0.966
Х	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	8.7	-	-		_	-
	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)	0.244	(0.758)	(0.808)	0.810	0.199	0.966
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						1,180.511
XIV	Earnings per Share (Face Value of ₹1/- each)						
	a) Basic	0.000	(0.001)	(0.001)	0.001	0.000	0.001
	b) Diluted	0.000	(0.001)	(0.001)	0.001	0.000	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.

2. The aforesaid financial Results have been reviewed by Audit Committee and approved by Board of Directors in their meeting held on 10th February 2021.

3. The above Financial result have been prepared in accordance with the Companies (Indian Accounting Standards), Rules, 2015 (Ind AS) as amended, prescribed under Section 133 of Companies Act, 2013, read with Rules issued thereunder.

4. The value of the unquoted investments in shares and securities were shown at cost. Management is under process to carry out Fair Value of these unquoted investments independently at the end of the Financial year.

5. The management is in the process to recover those Trade Receivables, Loans, and Other Financial Liabilities which are outstanding for long period however management does not expect any material adjustment in respect of the same effecting the financial statements on such reconciliation/Confirmation/adjustments.

6. The Auditors of the Company have carried out "Limited Review" of the above financial Results.

7. Figures for pervious quarter/year have been re-stated/re-classified wherever necessary.

Place : Kolkata Date :10th February, 2021



For KHOOBSURAT LIMITED Sd/-Sanjay Mishra Managing Director

# DBS & ASSOCIATES Chartered Accountants

Limited Review Report on the Unaudited Quarterly and year to Date financial Results of Khoobsurat Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements] Regulations, 2015, as amended

Review report to The Board of Directors Khoobsurat Limited

- We have reviewed the accompanying statement of Un-Audited Standalone Financial Results of Khoobsurat Limited for the quarter ended 31<sup>st</sup> December 2020 and year to date results for the period from 1<sup>st</sup> April 2020 to 31<sup>st</sup> December 2020 which are included in the accompanying 'Financial Results' together with the notes thereon ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular no. CIR/CFD/FAC/62/2016 dated 5th July, 2016.
- 2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors at their meeting held on 10<sup>th</sup> February 2021, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind As 34") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 'Review of Interim Financial Information performed by the Independent Auditor of the Entity', specified under Section 143(10) of the Companies Act 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express on audit opinion.
- 4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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## DBS & ASSOCIATES Chartered Accountants

(Continued review report Khoobsurat Limited)

#### We draw your attention to:

- A. The Company name is in the list of shell companies (Vide SEBI on its letter bearing no. SEBI /HO/ISD/OW/P/2017/18183 dated August 7, 2017). Exchange had initiated a process of verifying the credentials/fundamentals of the company. It had appointed an auditor to conduct audit of the company to verify its credentials/fundamentals.
- B. Note to the un-audited financial statement, Trade receivables amounting of Rs. 74.58/-Lacs (included overseas debtors 73.81 Lacs) are receivables since long time, as per management explanation these (inclusive overseas debtors) are recoverable and company in process to recover.
- C. Note to the unaudited financial statement, other advances (shown under other current assets) amounting of Rs. 715.08/- Lacs are receivable since long time, as per management explanation these are recoverable and company in process to recover.
- D. Some of the balances of Trade Receivables, Deposits, Loans and Advances, Trade payable are subject to confirmation from the respective parties and consequential reconciliation/adjustment arising there from, if any.
- E. Note to the Un-audited financial statement, valuation of the unquoted investment is subject to the valuation by independent valuer, as per management explanation they are under process to carrying out fair valuation from registered valuer, these are shown its cost.

Our conclusion is not modified in respect of these matters.

For DBS & Associates Chartered Accountants FRN: 081627N

CA Roxy Teniwal



Partner M. No. 141538 UDIN: 21141538AAAAAE5011

Date: February 10, 2021 Place: Mumbai

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