



May 29, 2025

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 Ltd.
7, Lyons Range
Kolkata-700 001

Ref: **Scrip Code BSE – 535730, CSE-21144**

Sub: **Submission of Standalone Audited Financial Results for the Quarter and Year Ended March 31, 2025**

Respected Sir or Madam,

With reference to the above and in compliance with Regulation 33(3) of SEBI (LODR) Regulations, 2015, we are enclosing with this letter, Standalone Audited Financial Results, Statement of Assets & Liabilities and Cash Flow Statement for the 4th quarter and Year ended on 31st March 2025 together with “Audit Report” by Statutory Auditors as well as Statement of Impact of Audit Qualification pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015, as amended till date.

The meeting was commenced at 21.00 Hrs. and concluded at 22.10 Hrs.

Kindly take the same on your record & oblige.

Thanking You,

Yours Faithfully,
For **KHOOBSURAT LIMITED**

SANJAY MISHRA
DIN: 09048557
MANAGING DIRECTOR



May 29, 2025

The Deputy Manager
Department of Corporate Services
BSE Limited
P. J. Towers, Dalal Street, Fort
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7, Lyons Range
Kolkata-700 001

Ref: **Scrip Code BSE – 535730, CSE-21144**

Sub: **Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015**

Respected Sir or Madam,

It is hereby declared and confirmed that the Auditors' Report on Annual Financial Results of the Company for the Quarter and Financial Year ended 31st March 2025 is with unmodified opinion.

This declaration is furnished in reference to the provision of Clause (d) of sub regulation (3) of Regulation 33 of SEBI (LODR) Regulations, 2015 as notified on 25th May 2016.

Thanking You,

Yours Faithfully,
For **KHOOBSURAT LIMITED**

SANJAY MISHRA
DIN: 09048557
MANAGING DIRECTOR

KHOOBSURAT 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, 2025

₹ In Lakhs

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from Operations	–	–	–	–	–
II	Other Income/(Loss)	28.887	27.529	53.553	118.240	120.073
III	Total Income (I+II)	28.887	27.529	53.553	118.240	120.073
IV	Expenses					
	Cost of Material Consumed	–	–	–	–	–
	Purchases	–	–	–	–	–
	Increase /Decrease of Stock	0.289	0.209	(0.021)	0.106	0.128
	Employees Benefit Expenses	10.262	23.119	7.867	53.734	22.724
	Finance Costs	0.039	0.081	11.625	16.437	11.625
	Depreciation & Amortization Expenses	0.991	0.749	–	2.104	–
	Loss on sale of investments	(7.195)	112.538	–	92.975	–
	Loss in FNO Trading	61.416	87.436	–	85.446	–
	Delisting Fees to MSEIL & CSE	–	3.835	–	10.856	–
	Other Expenses	23.607	14.503	43.507	79.092	72.558
	Total Expenses (IV)	89.409	242.470	62.978	340.750	107.035
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(60.522)	(214.941)	(9.425)	(222.510)	13.038
VI	Exceptional Items	0.025	–	0.315	–	–
VII	Profit / (Loss) before Tax (V-VI)	(60.547)	(214.941)	(9.740)	(222.510)	13.038
VIII	Tax Expenses					
	Current	–	–	(2.792)	–	3.329
	Deferred Tax	(0.161)	(0.064)	0.015	(0.186)	0.061
	Tax Adjustments for earlier Years	–	–	–	–	0.315
	Total Tax Expenses (VIII)	(0.161)	(0.064)	(2.777)	(0.186)	3.705
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(60.386)	(214.877)	(6.963)	(222.324)	9.333
X	Other Comprehensive Income					
	A. Items that will not be classified to Profit or Loss	–	–	–	–	–
	i) Fair value changes on instruments carried at FVTOCI	694.441	28.219	(17.133)	703.147	(17.133)
	ii) Income Tax on above	(180.554)	(7.337)	4.454	(182.818)	4.454
	Sub-Total A	513.887	20.882	(12.679)	520.329	(12.679)
	B. i) Items may be classified to Profit or Loss	–	–	–	–	–
	ii) Income Tax relating to above Items	–	–	–	–	–
XI	Total Comprehensive Income for the Period / Year (IX+X)	453.501	(193.995)	(19.642)	298.005	(3.346)
XII	Paid-up Equity Share Capital (Face Value of ₹ 1/- each)	4,702.732	4,702.732	1,328.447	4,702.732	1,328.447
XIII	Other Equity				1,272.592	1,021.976
XIV	Earnings per Share (Face Value of ₹ 1/- each)					
	a) Basic	(0.013)	(0.046)	(0.005)	(0.047)	0.007
	b) Diluted	(0.013)	(0.046)	(0.005)	(0.047)	0.007

Notes :

- The Audited results were reviewed and recommended by Audit Committee and the statutory auditors taken on record by Board of Directors in their Meeting held on May 29, 2025.
- 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 half year is not applicable to the Company.
- 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.
- Balances of certain trade receivables, trade payables, loans and advances, are subject to confirmation/reconciliation, if any. The management does not expect any material adjustments in respect of the same affecting the financial statements on such reconciliation / adjustment
- The Company holds investments in various unlisted companies, valued at INR 1522.18 Lakhs as on 31 March 2025. The Company had last undertaken fair value assessment of these investments by obtaining valuation reports for valuation as on 31 March 2024. Based on self-assessment carried out by management as on 31 March 2025, there are no material changes expected to the fair value as on 31 March 2025, on comparison with previous valuations determined. Therefore, the management has decided to carry same fair value of investments as on 31 March 2025
- The Company holds 'stock-in-trade' of shares in listed Companies totalling to INR 2.97 lakhs, which are not currently traded on any stock exchange (Calcutta Stock Exchange). Based on Company's anticipated recovery at disposal of these shares, the Company has kept the last available traded rates of such companies for the purpose of their respective valuation as on 31 March 2025.
- During past periods, the Company had given various advances (recoverable in cash / kind) totalling to INR 1137.37 Lakhs (gross value). These advances were given for the purpose of acquiring of shares / securities, however, such acquisition is pending as on balance sheet date. The management is in process of either settling these transactions by acquisition of shares / securities, or by squaring off the advances through repayment.
- During the year ended 31 March 2025, the Company has undertaken recognition and measurement of Expected Credit Loss (ECL) on its financial assets as required under Ind AS 109 – Financial Instruments. Considering that ECL provisioning is mandatory under Ind AS 109, the Company has carried out the recognition and measurement retrospectively at year end in accordance with Ind AS 8 (considering the same as prior period error). ECL pertaining to periods prior to 31 March 2024 (ie, earliest reporting period) is adjusted to retained earnings.
- The Company has a dormant bank account (held with Yes Bank) totalling to 0.10 lakhs, reflected in the books of accounts. The balance is pending confirmation and may require adjustments upon receipt of relevant statements.
- Previous period figures have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- Figures for the Quarter ended 31st March 2025 and 31st March 2024 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 31 December (ie, 9 months) of the respective financial years.

Place : Kolkata
Date : May 29, 2025

For Khoobsurat Limited
Sd/-
Sanjay Mishra
Managing Director

KHOOBSURAT LIMITED
Statement of Assets & Liabilities as at 31st March 2025

₹ In Lakhs

Particulars	As At	
	31st Mar 2025	31st Mar 2024
	Audited	Audited
ASSETS		
Non-Current Assets		
Properties Plant & Machinery	11.304	4.917
Intangible Assets	-	-
Capital Work in Progress	-	-
Non-Current Investments	3,072.380	1,118.677
Income Tax Assets		
Deferred Tax Assets (Net)	-	9.398
Long Term Loans & Advances	-	-
Other Non-Current Assets	-	-
Non-Current Financial Assets		
Non-Current Investments	-	-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
Total Non-Current Assets ...	3,083.684	1,132.992
Current Assets		
Inventories	3.403	3.509
Financial Assets	-	-
Current Investments	-	-
Trade Receivable	490.642	46.032
Cash in hand	7.393	11.424
Bank Balances	156.237	14.033
Loans	949.253	859.755
Advances for Office Premises	110.000	-
Other Financial Assets	1,537.487	639.003
Current Tax Assets	29.047	18.985
Other Current Assets	-	-
Total Non-Current Assets ...	3,283.462	1,592.741
Total Assets	6,367.146	2,725.733
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	4,702.733	1,328.447
Reserves & Surplus	1,272.592	1,021.976
Money Received against Share Warrants	-	-
Total Equity ...	5,975.325	2,350.423
Share Application Money Pending allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	173.234	-
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	173.234	-
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	-	345.956
Trade Payables	4.911	0.177
Other Financial Liabilities	213.246	27.371
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	0.430	1.806
Total Current Liabilities ...	218.587	375.310
Total Liabilities	391.821	375.310
Total Equity & Liabilities	6,367.146	2,725.733

KHOOBSURAT LIMITED
Cash Flow Statement for the Year ended 31st March 2025

(₹ In Lakhs)

Particulars		As At 31.03.2025	As At 31.03.2024
Cash Flow from/(used in) Operating Activities			
Profit before Tax		(222.510)	13.038
Adjustment for:			
Interest Income on Loans		(102.240)	(70.244)
Dividend Income		-	-
Fair Value Changes on Investments carried to OCI		703.147	(17.132)
Expenses for Increase in Share Capital		-	-
Depreciation and Amortization Expenses		2.104	-
Operating Profit before Working Capital Changes		380.501	(74.338)
Movement in Working Capital:			
Adjustment for:			
Inventories		0.106	0.128
Trade Receivables & other Reeivables		(444.609)	16.745
Other Current Assets			
Loans		(89.498)	(19.190)
Advances			
Other Non-Current Assets		-	-
Other Financial Assets		(1,008.484)	(263.614)
Other Current Assets		-	-
Current Tax Assets		(10.063)	(6.353)
Non-Financial Assets, Current		-	-
Borrowings		(345.956)	345.956
Trade Payable, Current		4.733	(5.102)
Trade Payable, Non current		-	-
Other Financial Liabilities		185.875	23.631
Other Current Liabilities		(1.375)	(0.621)
Depreciation and Amortisation Expences		-	-
Provisions, Current		-	-
		(1,328.770)	17.242
Income Tax Paid		-	(3.643)
Cash Generated/(used) in Operations	(A)	(1,328.770)	13.599
Cash Flow from/(used) Investing Activities			
Adjustment for Dividend Income		-	-
Adjustment for Interest Income		102.240	70.244
(Increase)/Decrease in Investment		(1,953.702)	(13.408)
(Purchase)/Sale of Assets		(8.491)	-
Cash Generated/(used) in Investing Activities		(1,859.953)	56.836
Cash Flow from/(used) Financing Activities			
Proceeds from issue of share capital (right share)		3,374.285	-
Expenses related to right issue		(47.389)	(45.711)
Cash Generated/(used) in Investing Activities	(B)	3,326.896	(45.711)
Net Increase/(decrease) in Cash and Cash Equivalents	(A+B)	138.173	24.724
Total Cash and Cash Equivalent at beginning of year		25.457	0.733
Total Cash and Cash Equivalent at end of year		163.630	25.457
Net increase/(decrease) as disclosed above		138.173	24.724

Independent Auditor's Report on Audited quarter ended Financial Results and Year ended Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Khoobsurat Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying Statement of Financial Results of **Khoobsurat Limited (CIN: L23209WB1982PLC034793)** (the "Company"), for the quarter and year ended March 31, 2025 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net Loss and other comprehensive Income/(Loss) and other financial information of the Company for the quarter and year ended March 31, 2025.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to the following matters in the accompanying financial statements:

1. Certain balances of trade receivables, trade payables, and loans and advances are subject to confirmation, reconciliation, and consequential adjustments, if any. The management has obtained confirmations for some of these balances and is in the process of obtaining the remainder (*Note 4 to financial results*).
2. The Company is engaged in Investments and trading of shares and securities and other financial activities and meets the criteria specified under Section 45-IA of the Reserve Bank of India Act, 1934, requiring registration as a Non-Banking Financial Company (NBFC). However, the Company has not obtained such registration from the Reserve Bank of India.
3. The Company holds investments in various unlisted companies, valued at INR 1522.18 Lakhs as on 31 March 2025. The Company had last undertaken fair value assessment of these investments by obtaining valuation reports for valuation as on 31 March 2024. The management have undertaken self-assessment of these investments as on 31 March 2025 and based on the same, they do not expect any material changes to the fair value determined under previous valuation reports. Therefore, the management has decided to carry same fair value of investments as on 31 March 2025. We have solely relied on management's representation in this regard. (*Note 5 to financial results*)
4. The Company holds 'stock-in-trade' of shares in listed Companies, which are not currently traded on any stock exchange. Based on Company's anticipated recovery at disposal of these shares, the Company has kept the last available traded rates of such companies for the purpose of their respective valuation as on 31 March 2025. (valued at INR 2.97 Lakhs) (*Note 6 to financial results*)
5. During past years / periods, the Company had given various advances (recoverable in cash / kind) totalling to INR 1137.37 Lakhs (gross value) – shown under 'Other financial assets (current)'. The management has explained us that these advances were given for the purpose of acquiring of shares / securities, however, such acquisition is pending as on balance sheet date. The management is in process of either settling these transactions by acquisition of shares / securities, or by squaring off the advances through repayment. We have solely relied on management's representation in this regard (*Note 7 to financial results*).
6. During the year ended 31 March 2025, the Company has undertaken recognition and measurement of Expected Credit Loss (ECL) on its financial assets as required under Ind AS 109 - Financial Instruments. Considering that ECL provisioning is mandatory under Ind AS 109, the Company has carried out the recognition and measurement retrospectively at year end in accordance with Ind AS 8 (considering the same as prior period error) (*Note 8 to financial results*)

7. Based on our review, it is observed that interest income is not recognized on some of outstanding loans and advances given to various parties as interest income could not be crystallized from such parties. However, the management is of the opinion that it will be able to soon recover the principal amount from these parties. The Company has considered ECL provision in respect of these parties as per the policy adopted considering them as credit-impaired financial assets. In the absence of any further details / documents, we have solely relied on management's representation with regard to the items of these loans and the ECL provision thereof.
8. The Company has outstanding 'trade receivables' for more than 3 years, totalling to 49.67 Lakhs (gross value). The management is of the opinion that it is in process of recovering these amounts. The Company has considered ECL provision in respect of these parties as per the policy adopted considering them as credit-impaired financial assets.
9. The Company has a dormant bank account (held with Yes Bank) totalling to 0.10 lakhs, reflected in the books of accounts. The balance is pending confirmation and may require adjustments upon receipt of relevant statements. *(Note 9 to the financial results).*

Our opinion is not modified in respect of these matters.

Management's Responsibilities for the Financial Results

The Company's Management and the Board of Directors are responsible for the preparation and presentation of statement that gives a true and fair view of the Net Loss and other comprehensive income/(loss) and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. Also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management and the Board of Directors.
- Conclude on the appropriateness of the management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to date figures up to 31 December (ie, end of quarter 3) of the current financial year which were subject to limited review by us as required under the listing Regulations.

For S P M L & Associates

Chartered Accountants

FRN – 136549W

A handwritten signature in blue ink, appearing to read 'Govind Mandhania', is written over a circular purple stamp. The stamp contains the text 'S P M L & Associates' around the top, 'F.R.N. 136549W' in the center, and 'CHARTERED ACCOUNTANTS' around the bottom.

CA Govind Mandhania

(Partner)

M No – 183098

Date: May 29, 2025

Place: Mumbai

UDIN: 25183098BMJEKV6730