



February 10, 2026

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 Unaudited Financial Results for Q2FY26**

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, Provisional Financial Results (Un-audited) for the 3rd quarter ended on 31st December 2025 (Q-III) for the Financial Year ended 31st March 2026 together with Limited Review Report by Statutory Auditors.

The meeting was commenced at 12.05 Hrs. and concluded at 12.45 Hrs.

This is for the information of Members.

Thanking You,

Yours Faithfully,
For **KHOBSURAT LIMITED**

SANJAY MISHRA
DIN: 09048557
MANAGING DIRECTOR

Enclosed: a/a

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 Unaudited Financial Results for the Quarter & Nine Months ended 31st December 2025

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Nine Months ended	Corresponding	Year to date
		31.12.2025	Months ended	Months ended	31.12.2025	Nine Months ended	figures as on
		Un-Audited	30.09.2025	31.12.2024	Un-Audited	31.12.2024	31.03.2025
			Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	-	33.98	-	33.98	-	-
II	Other Income	295.01	93.96	27.53	548.29	89.35	118.24
III	Total Income (I+II)	295.01	127.94	27.53	582.27	89.35	118.24
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	31.83	-	31.83	-	-
	Changes in Inventories of Stock-in-Trade	0.03	0.04	0.21	(0.06)	(0.18)	0.11
	Employees Benefit Expenses	21.43	8.06	23.12	44.36	43.47	53.73
	Finance Costs	4.12	0.75	0.08	4.89	16.40	16.44
	Depreciation & Amortization Expenses	1.08	1.01	0.75	2.86	1.11	2.10
	Short Term Capital Loss	-	-	112.54	-	100.17	92.98
	Loss in FNO Trading	-	-	87.44	-	24.03	85.45
	Delisting Fees to MSEIL & CSE	-	-	3.84	-	10.86	10.86
	Other Expenses	25.69	20.68	14.50	64.94	55.49	79.09
	Total Expenses (IV)	52.35	62.37	242.47	148.82	251.34	340.75
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	242.66	65.57	(214.94)	433.45	(161.99)	(222.51)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	242.66	65.57	(214.94)	433.45	(161.99)	(222.51)
VIII	Tax Expenses						
	Current	8.13	49.80	-	57.93	-	-
	Deferred Tax	(0.77)	(47.20)	(0.06)	(48.07)	(0.03)	(0.19)
	Total Tax Expenses (VIII)	7.36	2.60	(0.06)	9.86	(0.03)	(0.19)
IX	Profit for the Period / Year from continuing operations (VII-VIII)	235.30	62.97	(214.88)	423.59	(161.96)	(222.32)
X	Other Comprehensive Income						
	A. Items that will not be classified to Profit or Loss						
	i) Fair value changes on instruments carried at FVTOCI	(2,037.89)	1,017.72	28.22	522.79	8.71	703.15
	ii) Income Tax on above	529.85	(277.45)	(7.34)	(135.93)	(2.26)	(182.82)
	Sub-Total A	(1,508.04)	740.27	20.88	386.86	6.44	520.33
	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)	(1,508.04)	740.27	20.88	386.86	6.44	520.33
XI	Total Comprehensive Income for the Period / Year (IX+X)	(1,272.74)	803.24	(194.00)	810.45	(155.52)	298.01
XII	Paid-up Equity Share Capital (Face Value of ₹ 1/- each)	4,702.73	4,702.73	4,702.73	4,702.73	4,702.73	4,702.73
XIII	Other Equity	-	-	-	-	1,017.17	1,272.59
XIV	Earnings per Share from Continuing Operations						
	a) Basic	0.05	0.01	(0.05)	0.09	(0.03)	(0.05)
	b) Diluted	0.05	0.01	(0.05)	0.09	(0.03)	(0.05)
XV	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVI	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.05	0.01	(0.05)	0.09	(0.03)	(0.05)
	b) Diluted	0.05	0.01	(0.05)	0.09	(0.03)	(0.05)

Notes :

- 1 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.
- 2 Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on February 10, 2026.
- 3 The Statutory Auditors have carried Limited Review for above Financial Results.
- 4 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.
- 5 The Company holds investments in various unlisted companies, valued at INR 1,222.18 Lakhs as on 31 December 2025. As an annual exercise, the Company will next undertake the fair value assessment of these investments by obtaining valuation reports for valuation at financial year end on 31 March 2026. Therefore, there are no adjustment to the fair value of said investments as on 31 December 2025.
- 6 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 December 2025. (valued at INR 297 Lakhs)
- 7 Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.

Place : Kolkata
Date : February 10, 2026

For KHOBSURAT LIMITED
Sd/-
Sanjay Mishra
Managing Director

Limited Review Report on Unaudited Financial Results of the Khoobsurat Limited for the quarter and nine months ended 31 December 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended

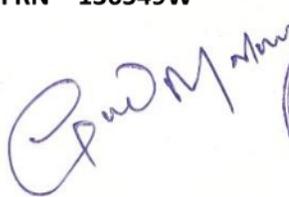
**Review Report to
The Board of Directors
Khoobsurat Limited**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Khoobsurat Limited (the '**Company**'), for the quarter and nine months ended 31 December 2025 (the '**Statement**'), 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**').
2. The Company's Management is responsible for the preparation of this Statement 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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an 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 Standard 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. **Emphasis of Matter**
 - a) The Company holds investments in various unlisted companies, valued at INR 1222.18 Lakhs as on 31 December 2025. As an annual exercise, the Company will next undertake the fair value assessment of these investments by obtaining valuation reports for valuation at financial year end on 31 March 2026. Therefore, there are no adjustment to the fair value of said investments as on 31 December 2025. We have solely relied on management's representation in this regard. (Note 5 to financial results)
 - b) 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.

Our conclusion is not modified in respect of this matter.

For S P M L & Associates
Chartered Accountants
FRN – 136549W



CA Govind Mandhania
(Partner)
M No – 180398
Date: 10 February 2026
Place: Mumbai
UDIN: 26183098JOOIUL5124