



August 7, 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 Unaudited Financial Results for Q1FY26**

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 1st quarter ended on 30th June 2025 (Q-I) for the Financial Year ended 31st March 2026 together with Limited Review Report by Statutory Auditors.

The meeting was commenced at 17.00 Hrs. and concluded at 17.25 Hrs.

This is for the information of Members.

Thanking You,

Yours Faithfully,
For **KHOOBSURAT LIMITED**

SANJAY MISHRA
DIN: 09048557
MANAGING DIRECTOR

Enclosed: a/a

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 Un-Audited Standalone Financial Results for the Quarter ended 30th June 2025

₹ in Lakhs

Sr. No.	Particulars	3 Months ended 30.06.2025	Preceding 3 Months ended 31.03.2025	Corresponding 3 Months ended 30.06.2024	Year to date figures as on 31.03.2025
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from Operations	-	-	32.33	-
II	Other Income	159.32	28.89	36.01	118.24
III	Total Income (I+II)	159.32	28.89	68.33	118.24
IV	Expenses				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-
	Changes in Inventories of Stock-in-Trade	(0.13)	0.29	(0.18)	0.11
	Employees Benefit Expenses	14.87	10.26	10.77	53.73
	Finance Costs	6.13	0.04	16.30	16.44
	Depreciation & Amortization Expenses	0.77	0.99	0.00	2.10
	Loss on Sale of Investments	-	(7.20)	-	92.98
	Loss in FNO Trading	-	61.42	-	85.45
	Delisting Fees to MSEIL & CSE	-	-	-	10.86
	Other Expenses	12.46	23.61	13.46	79.09
	Total Expenses (IV)	34.10	89.41	40.35	340.75
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	125.22	(60.52)	27.98	(222.51)
VI	Exceptional Items	-	0.03	-	-
VII	Profit / (Loss) before Tax (V-VI)	125.22	(60.55)	27.98	(222.51)
VIII	Tax Expenses				
	Current	-	-	7.28	-
	Deferred Tax	(0.10)	(0.16)	0.02	(0.19)
	Total Tax Expenses (VIII)	(0.10)	(0.16)	7.29	(0.19)
IX	Profit for the Period / Year from continuing operations (VII-VIII)	125.32	(60.39)	20.69	(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	1,542.96	694.44	8.08	703.15
	ii) Income Tax on above	(388.33)	(180.55)	(2.10)	(182.82)
	Sub-Total A	1,154.63	513.89	5.98	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)	1,154.63	513.89	5.98	520.33
XI	Total Comprehensive Income for the Period / Year (IX+X)	1,279.95	453.50	26.67	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
XIII	Other Equity				1,272.59
XIV	Earnings per Share from Continuing Operations				
	a) Basic	0.03	(0.01)	0.00	(0.05)
	b) Diluted	0.03	(0.01)	0.00	(0.05)
XV	Earnings per Share from Discontinued Operations				
	a) Basic	-	-	-	-
	b) Diluted	-	-	-	-
XVI	Earnings per Share from Continuing & Discontinued Operations				
	a) Basic	0.03	(0.01)	0.00	(0.05)
	b) Diluted	0.03	(0.01)	0.00	(0.05)

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.
- Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on August 7, 2025.
- The Statutory Auditors have carried Limited Review for above Financial Results.
- 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.
- 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 2025 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.

Place : Kolkata
Date : August 7, 2025

For Khoobsurat Limited
Sd/-
Sanjay Mishra
Managing Director

Independent Auditor's Review Report on Unaudited Financial Results of the Khoobsurat Limited for the Quarter ended 30 June 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 ended 30 June 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) Certain balances of trade receivables, trade payables, and loans and advances (not reported in these results, being pertaining to balance sheet items) are subject to confirmation, reconciliation, and consequential adjustments, if any. *(Note 4 to financial results).*
- b) The Company holds investments in various unlisted companies, valued at INR 1222.18 Lakhs as on 30 June 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 30 June 2025. We have solely relied on management's representation in this regard. *(Note 5 to financial results)*
- c) 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 30 June 2025. *(valued at INR 2.97 Lakhs) (Note 6 to financial results)*
- d) The Company undertakes measurement / re-measurement of Expected Credit Loss (ECL) on its financial assets as required under Ind AS 109 - Financial Instruments, on a yearly basis at year end, therefore, any adjustment on account of the same are considered in last quarter of the financial year.
- e) 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.

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S P M L & Associates

Chartered Accountants

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

CA Govind Mandhania
(Partner)
M No – 180398

Date: 7 August 2025
Place: Mumbai
UDIN: 25183098BMJEOZ1472