



November 12, 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 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 2nd quarter ended on 30th September 2025 (Q-II) for the Financial Year ended 31st March 2026 together with Cash Flow Statement, Statement of Assets & Liabilities as well as Limited Review Report by Statutory Auditors.

The meeting was commenced at 19.00 Hrs. and concluded at 19.50 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 & Half Year ended 30th September 2025

₹ in Lakhs

Sr. No.	Particulars	3 Months ended 30.09.2025	Prededing 3 Months ended 30.06.2025	Corresponding 3 Months ended 30.09.2024	6 Months ended 30.09.2025	Corresponding 6 Months ended 30.09.2024	Year to date figures as on 31.03.2025
		Un–Audited	Un–Audited	Un–Audited	Un–Audited	Un–Audited	Audited
I	Revenue from Operations	33.98	–	31.08	33.98	63.40	–
II	Other Income	93.96	159.32	38.18	253.28	74.19	118.24
III	Total Income (I+II)	127.94	159.32	69.26	287.26	137.60	118.24
IV	Expenses						
	Cost of Material Consumed	–	–	–	–	–	–
	Purchases of Stock in Trade	31.83	–	–	31.83	–	–
	Changes in Inventories of Stock-in-Trade	0.04	(0.13)	(0.22)	(0.09)	(0.39)	0.11
	Employees Benefit Expenses	8.06	14.87	9.58	22.93	20.35	53.73
	Finance Costs	0.75	0.02	0.02	0.77	16.32	16.44
	Depreciation & Amortization Expenses	1.01	0.77	0.36	1.78	0.36	2.10
	Loss on Sale of Investments	–	–	–	–	–	92.98
	Loss in FNO Trading	–	–	–	–	–	85.45
	Delisting Fees to MSEIL & CSE	–	–	–	–	–	10.86
	Other Expenses	20.68	18.57	34.54	39.25	48.00	79.09
	Total Expenses (IV)	62.37	34.10	44.29	96.47	84.64	340.75
V	Profit / (Loss) before Tax & Exceptional Items (III–IV)	65.57	125.22	24.97	190.79	52.95	(222.51)
VI	Exceptional Items	–	–	–	–	–	–
VII	Profit / (Loss) before Tax (V–VI)	65.57	125.22	24.97	190.79	52.95	(222.51)
VIII	Tax Expenses						
	Current	49.80	–	7.78	49.80	15.06	–
	Deferred Tax	(47.20)	(0.10)	0.02	(47.30)	0.04	(0.19)
	Total Tax Expenses (VIII)	2.60	(0.10)	7.80	2.50	15.10	(0.19)
IX	Profit for the Period / Year from continuing operations (VII–VIII)	62.97	125.32	17.17	188.29	37.86	(222.32)
X	Other Comprehensive Income						
	A. Items that will not be classified to Profit or Loss	–	–	–	–	–	–
	Sub–Total A	–	–	–	–	–	–
	A. Items that may be classified to Profit or Loss						
	i) Fair value changes on instruments carried at FVTOCI	1,017.72	1,542.96	(27.60)	2,560.68	(19.51)	703.15
	ii) Income Tax on above	(277.45)	(388.33)	7.18	(665.78)	5.07	(182.82)
	Sub–Total B	740.27	1,154.63	(20.42)	1,894.90	(14.44)	520.33
	Other Comprehensive Income (A+B)	740.27	1,154.63	(20.42)	1,894.90	(14.44)	520.33
XI	Total Comprehensive Income for the Period / Year (IX+X)	803.24	1,279.95	(3.25)	2,083.19	23.42	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	–	–	–	3,355.79	1,196.11	1,272.59
XIV	Earnings per Share from Continuing Operations						
	a) Basic	0.01	0.03	0.00	0.04	0.01	(0.05)
	b) Diluted	0.01	0.03	0.00	0.04	0.01	(0.05)
XV	Earnings per Share from Discontinued Operations						
	a) Basic	–	–	–	–	–	–
	b) Diluted	–	–	–	–	–	–
XVI	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.01	0.03	0.00	0.04	0.01	(0.05)
	b) Diluted	0.01	0.03	0.00	0.04	0.01	(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.
- The financial results for the quarter and half year ended 30 September 2025 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 12 November 2025 and have been subjected to Limited Review by the Statutory Auditors of the Company. There are no qualifications in the limited review report issued for the quarter and half year ended 30 September 2025.
- The Unaudited Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind-AS") (including Ind AS 34 Interim Financial Reporting) as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and SEBI Circular No.CIR/CFD/CMD 1/44/2019 dated 29 March 2019.
- 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 effecting the Financial Statement on such reconciliation/adjustment.
- The Company holds investments in various unlisted companies, valued at INR 1522.18 Lakhs as on 30 September 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 September 2025.
- 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 September 2025. (valued at INR 2.97 Lakhs)
- During past and current periods, the Company has given various advances (recoverable in cash / kind) totalling to INR 1113.43 Lakhs (gross value) – shown under 'Other financial assets (current)'. These advances were given for the purpose of acquiring of shares / securities, however, such acquisition is pending as on reporting date. The management is in process of either settling these transactions by acquisition of shares / securities, or by squaring off the advances through repayment.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- Balance in the account of Cash & Cash Equivalent, Loan and Trade receivables / trade payables are subject to confirmation/reconciliation. If any, The management does not expect any material adjustments in respect of the same effecting the Financial Statement on such reconciliation/adjustment.

For Khoobsurat Limited

Place : Kolkata
Date : November 12, 2025

Sanjay Mishra
Managing Director

KHOOBSURAT LIMITED
Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	As At 30th September 2025	As At 31st March 2025
	Un-Audited	Un-Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	12.05	11.30
Financial Assets		
Non-Current Investments	6,108.87	3,072.38
Other Non-Current Financial Assets	-	-
Deferred Tax Assets	-	-
Gross Non-Current Assets ...	6,120.92	3,083.68
Current Assets		
Inventories	3.49	3.40
Financial Assets		
Trade Receivables	130.71	490.64
Cash & Cash Equivalents	413.05	163.63
Loans	1,206.81	949.25
Other financial assets	1,222.93	1,647.49
Current Tax Assets	-	29.05
Other Current Assets	8.84	-
Total Non-Current Assets ...	2,985.83	3,283.46
Total Assets	9,106.75	6,367.14
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	4,702.73	4,702.73
Reserves & Surplus	3,355.79	1,272.59
Money Received against Share Warrants	-	-
Total Equity ...	8,058.52	5,975.32
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	791.71	173.23
Total Non-Current Liabilities ...	791.71	173.23
Current Liabilities		
Financial Liabilities		
Trade Payables	3.21	4.91
Other Financial Liabilities	224.42	213.25
Short Term Provisions	-	-
Current Tax Liabilities (Net)	27.15	-
Other Current Liabilities	1.74	0.43
Total Current Liabilities ...	256.52	218.59
Total Liabilities	1,048.23	391.82
Total Equity & Liabilities	9,106.75	6,367.14

KHOOBSURAT LIMITED
Statement of Cash Flow as at 30th September, 2025

Rs. In Lakhs

Particulars	As at 30th Sept 2025	As at 30th Sept 2024
A. <u>Cash Flow from Operating Activities</u>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	190.79	52.95
<i><u>Adjustments for</u></i>		
Depreciation	1.78	0.36
Fair Value Changes on Investments carried to OCI	2,560.68	(19.51)
<i>Operating profit before working capital changes</i>	2,753.25	33.80
<i><u>Adjustments for Working Capital Changes</u></i>		
Decrease/(Increase) in Loan	(257.55)	(66.09)
Decrease/(Increase) in Trade & Other Receivable	359.93	(212.14)
Decrease/(Increase) in Inventories	(0.09)	(0.39)
Decrease/(Increase) in Other Financial Assets	424.56	(724.74)
Decrease/(Increase) in Other Current Assets	(8.84)	(104.37)
(Decrease)/Increase in Trade Payable	(1.70)	(345.96)
Decrease/(Increase) in Other Financial Liabilities	11.17	16.63
(Decrease)/Increase in Other Current Liabilities	1.31	1.82
<i>Cash Generated from operations</i>	3,282.04	(1,401.44)
Income Tax for the Year	6.39	(4.22)
Deferred Tax Assets	-	-
B. <i>Net Cash From Operating Activities</i>	3,288.43	(1,405.66)
<u>Cash Flow From Investing Activities</u>		
(Increase)/decrease in Investment	(3,036.48)	(1,293.47)
C. <i>Net Cash from Investing Activities</i>	(3,036.48)	(1,293.47)
<u>Cash Flow From Financing Activities</u>		
Purchase of Assets	(2.53)	(4.30)
Proceeds from Right Issue	-	3,374.29
D. <i>Net Cash used in Financing Activities</i>	(2.53)	3,369.98
Net Increase/(Decrease) in Cash & Cash Equivalents (B+C+D)	249.42	670.86
<i>Opening Balance of Cash & Cash Equivalents</i>	163.63	25.46
<i>Closing Balance of Cash & Cash Equivalents</i>	413.05	696.32

Limited Review Report on Unaudited Financial Results of the Khoobsurat Limited for the Quarter and Half year ended 30 September 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 half year ended 30 September 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 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 1522.18 Lakhs as on 30 September 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 September 2025. We have solely relied on management's representation in this regard. (*Note 5 to financial results*)

- c) During past and current periods, the Company has given various advances (recoverable in cash / kind) totalling to INR 1113.43 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 reporting 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*).
- d) 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: 12 November 2025
Place: Mumbai
UDIN: 25183098BMJEUU2464