



August 7, 2023

**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.**  
Building A, Unit 205A, 2<sup>nd</sup> Floor  
Piramal Agastya Corporate  
Park, L.B.S Road, Kurla West  
Mumbai – 400070

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

Sub: **Submission of Unaudited Financial Results for Q1FY24**

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 1<sup>st</sup> quarter ended on 30<sup>th</sup> June 2023 (Q-I) for the Financial Year ended 31<sup>st</sup> March 2024 along with Limited Review Report by Statutory Auditors.

The meeting was commenced at 16.45 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

# 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 Un-Audited Standalone Financial Results for the Quarter ended 30th June 2023

₹ in Lakhs

Sr. No.	Particulars	3 Months ended 30.06.2023	Preceding 3 Months ended 31.03.2023	Corresponding 3 Months ended 30.06.2022	Year to date figures as on 31.03.2023
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from Operations	-	-	-	-
II	Other Income	19.087	15.419	27.742	73.304
III	<b>Total Income (I+II)</b>	<b>19.087</b>	<b>15.419</b>	<b>27.742</b>	<b>73.304</b>
IV	<b>Expenses</b>				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-
	Changes in Inventories of Stock-in-Trade	0.291	(0.253)	(0.134)	(0.315)
	Employees Benefit Expenses	5.132	4.363	4.888	18.243
	Finance Costs	-	-	-	-
	Depreciation & Amortization Expenses	-	-	-	-
	Other Expenses	6.053	4.899	5.022	18.888
	<b>Total Expenses (IV)</b>	<b>11.476</b>	<b>9.009</b>	<b>9.776</b>	<b>36.816</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>7.611</b>	<b>6.410</b>	<b>17.966</b>	<b>36.488</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>7.611</b>	<b>6.410</b>	<b>17.966</b>	<b>36.488</b>
VIII	<b>Tax Expenses</b>				
	Current	1.979	1.588	4.664	9.337
	Deferred Tax	0.015	0.034	-	0.068
	Tax Adjustments for Earlier Years	-	(0.200)	-	-
	<b>Total Tax Expenses (VIII)</b>	<b>1.994</b>	<b>1.422</b>	<b>4.664</b>	<b>9.405</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>5.617</b>	<b>4.988</b>	<b>13.302</b>	<b>27.083</b>
X	<b>Other Comprehensive Income</b>				
	A. Items that will not be classified to Profit or Loss				
	i) Fair value changes on instruments carried at FVTOCI	(1.624)	(25.756)	(11.368)	(21.808)
	ii) Income Tax on above	0.422	21.829	2.956	5.670
	<b>Sub-Total A</b>	<b>(1.202)</b>	<b>(3.927)</b>	<b>(8.412)</b>	<b>(16.138)</b>
	B. i) Items may be classified to Profit or Loss	-	-	-	-
	ii) Income Tax relating to above Items	-	-	-	-
	<b>Sub-Total B</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Other Comprehensive Income (A+B)</b>	<b>(1.202)</b>	<b>(3.927)</b>	<b>(8.412)</b>	<b>(16.138)</b>
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>4.415</b>	<b>1.061</b>	<b>4.890</b>	<b>10.945</b>
XII	Paid-up Equity Share Capital (Face Value of ₹ 1/- each)	1,328.447	1,328.447	1,328.447	1,328.447
XIII	Other Equity				1,216.771
XIV	<b>Earnings per Share from Continuing Operations</b>				
	a) Basic	0.004	0.004	0.010	0.020
	b) Diluted	0.004	0.004	0.010	0.020
XV	<b>Earnings per Share from Discontinued Operations</b>				
	a) Basic	-	-	-	-
	b) Diluted	-	-	-	-
XVI	<b>Earnings per Share from Continuing &amp; Discontinued Operations</b>				
	a) Basic	0.004	0.004	0.010	0.020
	b) Diluted	0.004	0.004	0.010	0.020

## 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, 2023.
- 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 2023 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, 2023

For Khoobsurat Limited  
Sd/-  
Sanjay Mishra  
Managing Director



# DBS & ASSOCIATES

## Chartered Accountants

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### Limited Review Report on Un-audited Quarterly Financial Results and Un-audited Year to Date Financial Results Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of  
**KHOOBSURAT LIMITED**

1. We have reviewed the accompanying statement of unaudited financial Results of **KHOOBSURAT LIMITED** ('the Company') for the quarter ended on June 30, 2023 (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.
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 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. 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 of interim financial information consists of making inquiries, primarily of persons 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 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.

# DBS & ASSOCIATES

## Chartered Accountants

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#### 4. Emphasis of Matter

- a. Valuation of the unquoted investments are subject to the valuation by independent valuer. As per management explanation, they are under process to carry out fair valuation from registered valuer and therefore these are shown at cost. *Due to not availability of valuation report, we are not able to comment on the same.*
5. Based on our review conducted as stated above, *except as stated in para 4 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.

**For D B S & ASSOCIATES**  
**Chartered Accountants**  
Firm Registration No. 018627N

Place: Mumbai  
Date: 07/08/2023

**Roxy Teniwal**  
Partner  
Membership No. 141538  
UDIN: **23141538BGYFQT1085**