



February 7, 2024

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

Manager – Listing
Metropolitan Stock Exchange
of India Ltd.
Building A, Unit 205A, 2nd Floor
Piramal Agastya Corporate
Park, L.B.S Road, Kurla West
Mumbai – 400070

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

Sub: **Submission of Unaudited Financial Results for Q3FY24**

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 2023 (Q-III) for the Financial Year ended 31st March 2024 along with Limited Review Report by Statutory Auditors.

The meeting was commenced at 16.30 Hrs. and concluded at 17.10 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 2023

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Nine Months ended	Corresponding	Year to date
		31.12.2023	Months ended	Months ended	31.12.2023	Nine Months ended	figures as on
		Un-Audited	30.09.2023	31.12.2022	Un-Audited	31.12.2022	31.03.2023
			Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	-	-	-	-	-	-
II	Other Income	32.521	14.912	17.085	66.520	57.885	73.304
III	Total Income (I+II)	32.521	14.912	17.085	66.520	57.885	73.304
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-	-	-
	Changes in Inventories of Stock-in-Trade	0.288	(0.430)	0.078	0.149	(0.062)	(0.315)
	Employees Benefit Expenses	4.938	4.787	4.638	14.857	13.880	18.243
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	-	-	-	-	-	-
	Other Expenses	9.871	6.402	5.191	22.326	13.989	18.888
	Total Expenses (IV)	15.097	10.759	9.907	37.332	27.807	36.816
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	17.424	4.153	7.178	29.188	30.078	36.488
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	17.424	4.153	7.178	29.188	30.078	36.488
VIII	Tax Expenses						
	Current	4.530	1.360	1.866	7.869	7.749	9.337
	Deferred Tax	0.080	-0.049	-	0.046	0.034	0.068
	Earlier Year Tax Adjustments	-	-	0.200	-	0.200	-
	Total Tax Expenses (VIII)	4.610	1.311	2.066	7.915	7.983	9.405
	Profit for the Period / Year from continuing operations (VII-VIII)	12.814	2.842	5.112	21.273	22.095	27.083
IX	Other Comprehensive Income						
X	A. Items that will not be classified to Profit or Loss						
	i) Fair value changes on instruments carried at FVTOCI	2.552	1.369	(1.902)	-	3.948	(21.808)
	ii) Income Tax on above	(0.664)	0.242	0.495	-	(16.159)	5.670
	Sub-Total A	1.888	1.611	(1.407)	-	(12.211)	(16.138)
	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)	1.888	1.611	(1.407)	-	(12.211)	(16.138)
XI	Total Comprehensive Income for the Period / Year (IX+X)	14.702	4.453	3.705	21.273	9.884	10.945
XII	Paid-up Equity Share Capital (Face Value of ₹ 1/- each)	1,328.447	1,328.447	1,328.447	1,328.447	1,328.447	1,328.447
XIII	Other Equity	-	-	-	1,192.334	-	1,216.771
XIV	Earnings per Share from Continuing Operations						
	a) Basic	0.010	0.002	0.004	0.016	0.017	0.020
	b) Diluted	0.010	0.002	0.004	0.016	0.017	0.020
XV	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVI	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.010	0.002	0.004	0.016	0.017	0.020
	b) Diluted	0.010	0.002	0.004	0.016	0.017	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 February 7, 2024.
- 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.

Place : Kolkata
Date : February 7, 2024

For KHOBSURAT LIMITED
Sd/-
Sanjay Mishra
Managing Director



Independent Auditor's Review Report on Unaudited Financial Results of the Khoobsurat Limited for the Quarter ended 31 December 2023 and Year to Date unaudited financial results for the period 1 April 2023 to 31 December 2023 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 31 December 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 (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

We draw attention to Note 6 to the accompanying financial results, which describe that balances in the accounts of Cash & Cash Equivalent, Loan & Advances and Trade receivables / trade payables are subject to confirmation / reconciliation.

Our conclusion is not modified in respect of this matter.

For **S P M L & Associates**

Chartered Accountants

FRN – 136549W



CA Gautam Jain

(Partner)

M No – 449094

Date: February 7, 2024

Place: Mumbai

UDIN: 24449094BKAHPS3812