



May 22, 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 Standalone Audited Financial Results for the Quarter and Year**
Ended March 31, 2024

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, Standalone Audited Financial Results, Statement of Assets & Liabilities and Cash Flow Statement for the 4th quarter and Year ended on 31st March 2024 together with “Audit Report” by Statutory Auditors as well as Statement of Impact of Audit Qualification pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015, as amended till date.

The meeting was commenced at 15.45 Hrs. and concluded at 16.30 Hrs.

Kindly take the same on your record & oblige.

Thanking You,

Yours Faithfully,
For **KHOBSURAT LIMITED**

SANJAY MISHRA
DIN: 09048557
MANAGING DIRECTOR



May 22, 2024

The Deputy Manager

Department of Corporate
Services

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Sub: **Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015**

Respected Sir or Madam,

It is hereby declared and confirmed that the Auditors' Report on Annual Financial Results of the Company for the Quarter and Financial Year ended 31st March 2024 is with unmodified opinion.

This declaration is furnished in reference to the provision of Clause (d) of sub regulation (3) of Regulation 33 of SEBI (LODR) Regulations, 2015 as notified on 25th May 2016.

Thanking You,

Yours Faithfully,

For **KHOBSURAT LIMITED**

SANJAY MISHRA

DIN: 09048557

MANAGING DIRECTOR

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 Standalone Audited Financial Results for the Quarter & Year ended March 31, 2024

₹ in Lakhs

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Un-Audited	Audited	Audited	Audited
		-	-	-	-	-
I	Revenue from Operations	-	-	-	-	-
II	Other Income/(Loss)	53.553	32.521	15.419	120.073	73.304
III	Total Income (I+II)	53.553	32.521	15.419	120.073	73.304
IV	Expenses					
	Cost of Material Consumed	-	-	-	-	-
	Purchases	-	-	-	-	-
	Increase /Decrease of Stock	(0.021)	0.288	(0.253)	0.128	(0.315)
	Employees Benefit Expenses	7.867	4.938	4.363	22.724	18.243
	Finance Costs	11.625	-	-	11.625	-
	Depreciation & Amortization Expenses	-	-	-	-	-
	Other Expenses	43.507	9.871	4.899	65.833	18.888
	Total Expenses (IV)	62.978	15.097	9.009	100.310	36.816
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(9.425)	17.424	6.410	19.763	36.488
VI	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(9.425)	17.424	6.410	19.763	36.488
VIII	Tax Expenses					
	Current	(2.792)	4.530	1.588	5.077	9.337
	Deferred Tax	0.015	0.080	0.034	0.061	0.068
	Tax Adjustments for earlier Years	0.315	-	(0.200)	0.315	-
	Total Tax Expenses (VIII)	(2.462)	4.610	1.422	5.453	9.405
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(6.963)	12.814	4.988	14.310	27.083
X	Other Comprehensive Income					
	A. Items that will not be classified to Profit or Loss	-	-	-	-	-
	i) Fair value changes on instruments carried at FVTOCI	(17.133)	2.552	(25.756)	(17.133)	(21.808)
	ii) Income Tax on above	4.454	(0.664)	21.829	4.454	5.670
	Sub-Total A	(12.679)	1.888	(3.927)	(12.679)	(16.138)
	B. i) Items may be classified to Profit or Loss	-	-	-	-	-
	ii) Income Tax relating to above Items	-	-	-	-	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	(19.642)	14.702	1.061	1.631	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
XIII	Other Equity				1,172.692	1,216.771
XIV	Earnings per Share (Face Value of ₹ 1/- each)					
	a) Basic	(0.005)	0.010	0.004	0.011	0.020
	b) Diluted	(0.005)	0.010	0.004	0.011	0.020

Notes :

- As per Indian Accounting Standard (Ind AS) 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 aforesaid financial Results have been reviewed by Audit Committee and approved by Board of Directors in their meeting held on May 22, 2024.
- The Statutory Auditors have carried out Audit for above Financial Results.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) - 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
- 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 2024 and 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.

For Khoobsurat Limited

Sd/-

Sanjay Mishra
Managing Director

Place : Kolkata

Date : May 22, 2024



KHOOBSURAT LIMITED
Statement of Assets & Liabilities as at 31st March 2024

₹ In Lakhs

Particulars	As At	
	31st Mar 2024	31st Mar 2023
	Audited	Audited
ASSETS		
Non-Current Assets		
Properties Plant & Machinery	4.917	4.917
Intangible Assets	-	-
Capital Work in Progress	-	-
Non-Current Investments	-	-
Income Tax Assets	17.235	12.631
Deferred Tax Assets (Net)	9.398	5.005
Long Term Loans & Advances	-	-
Other Non-Current Assets	-	-
Total Non-Current Assets ...	31.550	22.553
Non-Current Financial Assets		
Non-Current Investments	1,118.677	1,105.270
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
Total Non-Current Financial Assets ...	1,118.677	1,105.270
Current Assets		
Inventories	3.509	3.637
Financial Assets		
Current Investments	-	-
Trade Receivable	57.935	80.208
Cash & Cash Equivalents	11.424	0.663
Bank Balances	14.033	0.070
Short Term Loans & Advances	1,438.641	1,341.820
Other Financial Assets	-	-
Other Current Assets	200.000	-
Total Non-Current Assets ...	1,725.542	1,426.398
Total Assets	2,875.769	2,554.221
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,328.447	1,328.447
Reserves & Surplus	1,172.692	1,216.771
Money Received against Share Warrants	-	-
Total Equity ...	2,501.139	2,545.218
Share Application Money Pending allotment		
	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	-	-
Current Liabilities		
Financial Liabilities	-	-
Short Term Borrowings	345.956	-
Trade Payables	-	-
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	28.674	9.003
Total Current Liabilities ...	374.630	9.003
Total Liabilities	374.630	9.003
Total Equity & Liabilities	2,875.769	2,554.221

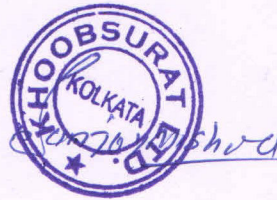


KHOBSURAT LIMITED

Cash Flow Statement for the Year ended 31st March 2024

(₹ In Lakhs)

Particulars		As At 31.03.2024	As At 31.03.2023
Cash Flow from/(used in) Operating Activities		19.763	36.488
Profit before Tax			
Adjustment for:		(70.244)	(73.304)
Interest Income on Loans		-	-
Dividend Income		(17.132)	(21.808)
Fair Value Changes on Investments carried to OCI		(45.710)	-
Expenses for Increase in Share Capital		-	-
Depreciation and Amortization Expenses		(113.323)	(58.624)
Operating Profit before Working Capital Changes			
Movement in Working Capital:			
Adjustment for:		0.128	(0.315)
Inventories		22.272	62.556
Trade Receivables		(200.000)	280.706
Other Current Assets		(96.821)	(33.749)
Loans & Advances		-	-
Other Non-Current Assets		(4.604)	-
Financial Assets, Current		-	-
Non-Financial Assets, Current		345.956	-
Trade Payable, Current		-	-
Trade Payable, Non current		19.672	0.497
Other Current Liabilities		-	-
Depreciation and Amortisation Expences		-	-
Provisions, Current		(26.720)	251.071
Income Tax Paid		(5.392)	(9.337)
Cash Generated/(used) in Operations	(A)	(32.112)	241.734
Cash Flow from/(used) Investing Activities			
Adjustment for Interest Income on Dividend Income		70.244	73.304
Adjustment for Interest Income on Interest Income		(13.408)	(317.102)
(Increase)/Decrease in Investment		-	-
Depreciation and Amortization Expenses		56.836	(243.798)
Cash Generated/(used) in Investing Activities	(B)		
Net Increase/(decrease) in Cash and Cash Equivalents	(A+B)	24.724	(2.064)
Total Cash and Cash Equivalent at beginning of year		0.733	2.797
Total Cash and Cash Equivalent at end of year		25.457	0.733
Net increase/(decrease) as disclosed above		24.724	(2.064)





Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Khoobsurat Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
**The Board of Directors of
Khoobsurat Limited**

Report on the audit of the Financial Results

Opinion

We have audited the accompanying Statement of Financial Results of **Khoobsurat Limited (CIN: L23209WB1982PLC034793)** (the "Company"), for the quarter and year ended March 31, 2024 (the "Statement"), attached herewith, 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").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive Income/(Loss) and other financial information of the Company for the quarter and year ended 31 March 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Financial Results

The statement has been prepared on the basis of the annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of statement that gives a true and fair view of the net profit and other comprehensive income/(loss) and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management and the Board of Directors.
- Conclude on the appropriateness of the management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are
- based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The statement includes the results for the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us as required under the listing Regulations.

The statement also includes the results for the quarter ended March 2023 being the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the previous financial year which were subject to limited review by us



S P M L & Associates

Chartered Accountants

We draw attention to Note 6 to the accompanying financial results, which describe that balances in the accounts of 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: May 22, 2024
Place: Mumbai

UDIN: 24449094BKAHRN6055