



November 14, 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

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

Sub: **Submission of Unaudited Financial Results for Q2FY25**

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 2024 (Q-II) for the Financial Year ended 31st March 2025 together with Cash Flow Statement, Statement of Assets & Liabilities as well as Limited Review Report by Statutory Auditors.

The meeting was commenced at 17.15 Hrs. and concluded at 18.20 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 Un-Audited Standalone Financial Results for the Quarter & Half Year ended 30th September 2024

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	6 Months ended	Corresponding 6	Year to date
		30.09.2024	Months ended	Months ended	Months ended	Months ended	Months ended
		Un-Audited	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
			Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	31.078	32.326	-	63.404	-	-
II	Other Income	38.183	36.008	14.912	74.191	33.999	120.073
III	Total Income (I+II)	69.261	68.334	14.912	137.595	33.999	120.073
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-	-	-
	Changes in Inventories of Stock-in-Trade	(0.217)	(0.175)	(0.430)	(0.392)	(0.139)	0.128
	Employees Benefit Expenses	9.584	10.769	4.787	20.353	9.919	22.724
	Finance Costs	0.017	16.300	-	16.317	-	11.625
	Depreciation & Amortization Expenses	0.361	0.003	-	0.364	-	-
	Other Expenses	34.544	13.457	6.402	48.001	12.455	65.833
	Total Expenses (IV)	44.289	40.354	10.759	84.643	22.235	100.310
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	24.972	27.980	4.153	52.952	11.764	19.763
VI	Exceptional Items	-	-	-	-	-	0.315
VII	Profit / (Loss) before Tax (V-VI)	24.972	27.980	4.153	52.952	11.764	19.448
VIII	Tax Expenses						
	Current	7.782	7.275	1.360	15.057	3.339	5.077
	Deferred Tax	0.022	0.017	(0.049)	0.039	(0.034)	0.061
	Total Tax Expenses (VIII)	7.804	7.292	1.311	15.096	3.305	5.138
IX	Profit for the Period / Year from continuing operations (VII-VIII)	17.168	20.688	2.842	37.856	8.459	14.310
X	Other Comprehensive Income						
	A. Items that may be classified to Profit or Loss						
	i) Fair value changes on instruments carried at FVTOCI	(27.597)	8.084	1.369	(19.513)	(0.255)	(17.133)
	ii) Income Tax on above	7.175	(2.102)	0.242	5.073	0.664	4.454
	Sub-Total A	(20.422)	5.982	1.611	(14.440)	0.409	(21.587)
	B. i) Items will not be classified to Profit or Loss	-	-	-	-	-	-
	ii) Income Tax relating to above Items	-	-	-	-	-	-
	Sub-Total B	-	-	-	-	-	-
	Other Comprehensive Income (A+B)	(20.422)	5.982	1.611	(14.440)	0.409	(21.587)
XI	Total Comprehensive Income for the Period / Year (IX+X)	(3.254)	26.670	4.453	23.416	8.868	(7.277)
XII	Paid-up Equity Share Capital (Face Value of ₹ 1/- each)	4,702.732	4,702.732	1,328.447	4,702.732	1,328.447	1,328.447
XIII	Other Equity				1,196.110	1,223.341	1,172.692
XIV	Earnings per Share from Continuing Operations						
	a) Basic	0.004	0.004	0.002	0.008	0.006	0.011
	b) Diluted	0.004	0.004	0.002	0.008	0.006	0.011
XV	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVI	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.004	0.004	0.002	0.008	0.006	0.011
	b) Diluted	0.004	0.004	0.002	0.008	0.006	0.011

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 2024 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 14 November 2024 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 2024.
- The Statutory Auditors have carried out "Limited Review" for above Financial Results.
- 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.
- 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 14, 2024

Sanjay Mishra
Managing Director

KHOBSURAT LIMITED
Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	As At 30th September 2024	As At 30th September 2023
	Un-Audited	Un-Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	8.855	4.917
Non-Current Financial Assets		
Non-Current Investments	2,412.144	1,102.718
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
Other Non-Current Assets		
Income Tax Assets	-	11.543
Deferred Tax Assets	14.432	5.703
Gross Non-Current Assets ...	2,435.431	1,124.881
Current Assets		
Inventories	3.901	3.776
Financial Assets		
Current Investments	-	-
Trade Receivables	270.073	80.203
Cash & Cash Equivalents	24.010	6.237
Bank Balances	672.310	0.070
Loans	950.111	855.495
Advances	1,279.362	486.622
Current Tax Assets	6.399	-
Other Current Assets	304.365	4.790
Total Non-Current Assets ...	3,510.531	1,437.193
Total Assets	5,945.962	2,562.074
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	4,702.732	1,328.447
Reserves & Surplus	1,196.110	1,223.341
Money Received against Share Warrants	-	-
Total Equity ...	5,898.842	2,551.788
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	-	-
Trade Payables	-	-
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	47.120	10.285
Total Current Liabilities ...	47.120	10.285
Total Liabilities	47.120	10.285
Total Equity & Liabilities	5,945.962	2,562.073

KHOBSURAT LIMITED
Statement of Cash Flow as at 30th September, 2024

Rs. In Lakhs

Particulars	As at 30th Sept 2024	As at 30th Sept 2023
A. Cash Flow from Operating Activities		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	52.952	11.764
<i>Adjustments for</i>		
Interest Received	(45.824)	(33.999)
Depreciation	0.364	-
Fair Value Changes on Investments carried to OCI	(19.513)	-
Operating profit before working capital changes	(12.021)	(22.235)
<i>Adjustments for Working Capital Changes</i>		
Decrease/(Increase) in Loan & Advances	(66.091)	(0.297)
Decrease/(Increase) in Trade Receivable	(212.138)	0.005
Decrease/(Increase) in Inventories	(0.392)	(0.139)
Decrease/(Increase) in Financial Assets	-	-
Decrease/(Increase) in Advances	(724.740)	-
Decrease/(Increase) in Other Current Assets	(104.365)	(4.790)
(Decrease)/Increase in Trade Payable	(345.956)	-
Decrease/(Increase) in Net Tax Assets	10.836	1.088
(Decrease)/Increase in Other Current Liabilities & Provisions	18.446	1.281
Cash Generated from operations	(1,436.421)	(25.087)
Income Tax for the Year	(15.057)	(3.339)
Deferred Tax Assets	-	-
B. Net Cash From Operating Activities	(1,451.478)	(28.426)
Cash Flow From Investing Activities		
Interest Income from Deposits	45.824	33.999
(Purchase)/sale of Investment	(1,293.466)	-
C. Net Cash from Investing Activities	(1,247.642)	33.999
Cash Flow From Financing Activities		
Purchase of Assets	(4.302)	-
Proceeds from Right Issue	3,374.285	-
D. Net Cash used in Financing Activities	3,369.983	-
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C+D)	670.863	5.573
<i>Opening Balance of Cash & Cash Equivalents</i>	25.457	0.733
<i>Closing Balance of Cash & Cash Equivalents</i>	696.320	6.306



Limited Review Report on Unaudited financial results of Khoobsurat Limited for the quarterly ended 30th September 2024 and year to date from 1st April 2024 to 30th September 2024 Pursuant to the Regulation 33 of the Securities and exchange board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

**Review Report 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 30th September 2024, 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 Regulation")
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 as amended, 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.
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. **Other Matter**
 1. The comparative financial information of the Company for the corresponding quarter ended 30th September 2023 included in these financial results were reviewed by the predecessor auditor and the financial information of the Company for the year ended March 31, 2024 included in these financial results were audited by predecessor auditor who expressed an unmodified conclusion / opinion on those financial information and financial statements.
 2. We draw attention to note 6 to the accompanying financial results, which describe those balances in the accounts of Cash & Cash Equivalent, Loans & Advances, Trade Receivable and Trade Payable are subject to confirmation/reconciliation.
 3. Based on our review, it is observed that interest income is not recognized on outstanding advances amounting to Rs.12,80,04,175 /-and no such documents are provided before us to enable to crystallized the interest rate on the advances hence in the absences of sufficient information, we are unable to calculate the interest income to be recognized on such advances.



**For S P M L & Associates
Chartered Accountants
Firm's Registration No.136549W**

Gautam Jain

**CA Gautam Jain
Partner
Membership No.449094**



**Place: Mumbai
Date: November 14, 2024
UDIN: 24449094BKAHUR4554**