KHOOBSURAT LIMITED

CIN: L23209WB1982PLC034793
7A, Bentinck Street, 3rd Floor, Kolkata – 700 001
Tel: +91 33 4061 7068, Email: Khoobsurat.kolkata@gmail.com
Website: www.khoobsuratltd.co.in

August 12, 2026

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 Standalone & Consolidated Unaudited Financial Results for Q1FY27**

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 Standalone & Consolidated Financial Results (Un-audited) for the 1st quarter ended on 30th June 2026 (Q-I) for the Financial Year ending 31st March 2027 together with Limited Review Reports by Statutory Auditors.

The meeting was commenced at 13.05 Hrs. and concluded at 16.10 Hrs.

This is for the information of Members.

Thanking You,

Yours Faithfully,
For **KHOOBSURAT LIMITED**

SANJAY
RAMROOP
MISHRA

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pseudonym=a8e47a387c284785a09098137047beb7,
2.5.4.20=0376d51bfa03ed666719fa0505b12c5931acac74973f09de2648691efab0496a, postalCode=401105,
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serialNumber=0286bbde267ecf6eaf7ecae300425db2b80e5ebb92b6797881e694fa5b9a372b, cn=SANJAY RAMROOP MISHRA
Date: 2026.08.12 16:21:49 +05'30'

SANJAY MISHRA
DIN: 09048557
MANAGING DIRECTOR

Enclosed: a/a

Limited Review Report on Unaudited Standalone Financial Results of the Khoobsurat Limited for the Quarter ended 30 June 2026 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 Standalone Financial Results of Khoobsurat Limited (the '**Company**'), for the quarter ended 30 June 2026 (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) The Company holds investments in various unlisted companies, valued at INR 1868.27 Lakhs as on 30 June 2026. 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 June 2026. We have solely relied on management's representation in this regard. *(Note 6 to standalone financial results)*

    b) The Company holds 'stock-in-trade' of shares in listed Companies totalling to INR 2.97 lakhs, which are not currently traded on any stock exchange (Calcutta 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 31 March 2026. *(Note 7 to standalone financial results)*

c) 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

S P M L & Associates
F.R.N. 136549W
CHARTERED ACCOUNTANTS

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Date: 2026.08.12 15:54:01 +05'30'

CA Govind Mandhania
(Partner)
M No – 180398
Date: 12 August 2026
Place: Mumbai
UDIN: 26183098VWJOUV9793

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 ended 30th June 2026

₹ in Lakhs

Sr. No.	Particulars	3 Months ended 30.06.2026	Preceding 3 Months ended 31.03.2026	Corresponding 3 Months ended 30.06.2025	Year to date figures as on 31.03.2026
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from Operations	30.46	13.43	22.49	132.46
II	Other Income	440.21	(329.45)	136.83	133.79
III	**Total Income (I+II)**	**470.67**	**(316.02)**	**159.32**	**266.25**
IV	**Expenses**				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	-	-	-	31.83
	Changes in Inventories of Stock-in-Trade	(0.06)	0.14	(0.13)	0.08
	Employees Benefit Expenses	12.73	13.35	14.87	57.71
	Finance Costs	3.11	3.38	6.13	8.27
	Depreciation & Amortization Expenses	0.81	1.33	0.77	4.19
	Loss on Sale of Investments	-	-	-	-
	Loss in FNO Trading	-	139.77	-	139.77
	Other Expenses	68.60	67.04	12.46	131.98
	Total Expenses (IV)	**85.19**	**225.01**	**34.10**	**373.83**
V	**Profit / (Loss) before Tax & Exceptional Items (III-IV)**	**385.48**	**(541.03)**	**125.22**	**(107.58)**
VI	Exceptional Items	-	-	-	-
VII	**Profit / (Loss) before Tax (V-VI)**	**385.48**	**(541.03)**	**125.22**	**(107.58)**
VIII	**Tax Expenses**				
	Current	36.87	(57.93)	-	-
	Deferred Tax	6.46	(20.83)	(0.10)	(68.90)
	Tax Adjustments for earlier Years		8.12		8.12
	Total Tax Expenses (VIII)	**43.33**	**(70.64)**	**(0.10)**	**(60.78)**
IX	**Profit for the Period / Year from continuing operations (VII-VIII)**	**342.15**	**(470.39)**	**125.32**	**(46.80)**
X	**Other Comprehensive Income**	-	-	-	-
	A. Items that will not be classified to Profit or Loss				
	i) Fair value changes on instruments carried at FVTOCI	-	-	-	-
	ii) Income Tax on above	-	-	-	-
	Sub-Total A	**-**	**-**	**-**	**-**
	B. Items that may be classified to Profit or Loss				
	i) Fair value changes on instruments carried at FVTOCI	568.48	(175.83)	1,542.96	346.96
	ii) Income Tax relating to above Items	(143.07)	48.61	(388.33)	(87.32)
	Sub-Total B	**425.41**	**(127.22)**	**1,154.63**	**259.64**
	Other Comprehensive Income (A+B)	**425.41**	**(127.22)**	**1,154.63**	**259.64**
XI	**Total Comprehensive Income for the Period / Year (IX+X)**	**767.56**	**(597.61)**	**1,279.95**	**212.84**
XII	Paid-up Equity Share Capital (Face Value of ₹ 1/- each)	4,702.73	4,702.73	4,702.73	4,702.73
XIII	Other Equity				1,485.42
XIV	**Earnings per Share from Continuing Operations**				
	a) Basic	0.07	(0.10)	0.03	(0.01)
	b) Diluted	0.07	(0.10)	0.03	(0.01)
XV	**Earnings per Share from Discontinued Operations**				
	a) Basic	-	-	-	-
	b) Diluted	-	-	-	-
XVI	**Earnings per Share from Continuing & Discontinued Operations**				
	a) Basic	0.07	(0.10)	0.03	(0.01)
	b) Diluted	0.07	(0.10)	0.03	(0.01)

Notes :

1. 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.
2. Above standalone results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on August 12, 2026.
3. The Statutory Auditors have carried Limited Review for above Standalone Financial Results.
4. These standalone 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, 2015 as amended from time to time.
5. Certain balances of trade receivables, trade payables, and loans and advances (not reported in these results, being pertaining to balance sheet items) are subject to confirmation, reconciliation, and consequential adjustments, if any. The management does not expect any material adjustment on this account
6. The Company holds investments in various unlisted companies, valued at INR 1868.27 Lakhs as on 30 June 2026. As an annual exercise, the Company will next undertake the fair value assessment of these investments by obtaining valuation reports for valuation upon availability of audited financial statements for year ended 31 March 2026. Therefore, there are no adjustment to the fair value of said investments as on 30 June 2026. Additionally, in cases of a few investments, while the Company has made due payment for acquisition of investments, the shares are currently in process of transfer from erstwhile shareholders to the Company and the management expects to complete the due process in this regard very shortly.
7. The Company holds 'stock-in-trade' of shares in listed Companies totalling to INR 2.97 lakhs, which are not currently traded on any stock exchange (Calcutta 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 31 March 2026.
8. Previous period / year figure have been regrouped/rearranged wherever necessary to correspond with the current period classification / disclosures.
9. Figures for the quarter ended 31st March 2026 as reported in these standalone financial results, are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the financial year ended 31 March 2026.
10. The EPS and Diluted EPS figures are not annualised for the quarter ending figures.

Place : Kolkata
Date : August 12, 2026

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SANJAY RAMROOP MISHRA

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For Khoobsurat Limited
Sd/-
Sanjay Mishra
Managing Director

Limited Review Report on Unaudited Consolidated Financial Results of the Khoobsurat Limited for the Quarter ended 30 June 2026 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 Consolidated Financial Results of Khoobsurat Limited (the '**Parent**') and its subsidiary together referred as (the '**Group**'), for the quarter ended 30 June 2026 (the '**Statement**'), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the '**Listing Regulations**').

2. The Parent'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 Parent'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 Parent'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. The Statement includes the results of the following entities:

   Parent:
   Khoobsurat Limited

   Subsidiary:
   Salcete Brewing Limited

5. 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.

6. We did not review the interim financial information / financial results of the subsidiary included in the unaudited consolidated financial results whose interim financial information/financial results reflect total revenues of Rs. Nil for the quarter ended June 30, 2026, total net loss after tax of Rs. 37.20 Lakhs for the quarter ended June 30, 2026

and total comprehensive loss of Rs. 37.20 Lakhs for the quarter ended June 30, 2026, as considered in the Statement. These interim financial information/financial results have been reviewed by other auditors whose reports have been furnished to us by such other auditor and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the reports of such other auditors and the procedures performed by us as stated above. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the reports of the other auditors, and the procedures performed by us as stated above. Our conclusion on the Statement is not modified in respect of these matters.

7. Emphasis of Matter

a) The Group holds investments in various unlisted companies, valued at INR 1868.27 Lakhs as on 30 June 2026. 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 June 2026. We have solely relied on management's representation in this regard. (Note 6 to Consolidated financial results)

b) The Group holds 'stock-in-trade' of shares in listed Companies totalling to INR 2.97 lakhs, which are not currently traded on any stock exchange (Calcutta 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 31 March 2026. (Note 7 to Consolidated financial results)

c) 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

S P M L & Associates
F.R.N. 136549W
CHARTERED ACCOUNTANTS

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Date: 2026.08.12 15:58:46 +05'30'

CA Govind Mandhania
(Partner)
M No – 180398
Date: 12 August 2026
Place: Mumbai
UDIN: 26183098FUGLUL7980

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 Consolidated Financial Results for the Quarter ended 30th June 2026

₹ in Lakhs

Sr. No.	Particulars	3 Months ended 30.06.2026	Preceding 3 Months ended 31.03.2026	Corresponding 3 Months ended 30.06.2025	Year to date figures as on 31.03.2026
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from Operations	30.46	13.43	22.49	132.46
II	Other Income	440.21	(329.45)	136.83	133.79
III	**Total Income (I+II)**	**470.67**	**(316.02)**	**159.32**	**266.25**
IV	**Expenses**				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	-	-	-	31.83
	Changes in Inventories of Stock-in-Trade	(0.06)	0.14	(0.13)	0.08
	Employees Benefit Expenses	26.90	13.35	14.87	57.71
	Finance Costs	3.11	3.38	6.13	8.27
	Depreciation & Amortization Expenses	0.86	1.33	0.77	4.19
	Loss on Sale of Investments	-	-	-	-
	Loss in FNO Trading	-	139.77	-	139.77
	Other Expenses	91.58	67.04	12.46	131.98
	Total Expenses (IV)	**122.39**	**225.01**	**34.10**	**373.83**
V	**Profit / (Loss) before Tax & Exceptional Items (III-IV)**	**348.28**	**(541.03)**	**125.22**	**(107.58)**
VI	Exceptional Items	-	-	-	-
VII	**Profit / (Loss) before Tax (V-VI)**	**348.28**	**(541.03)**	**125.22**	**(107.58)**
VIII	**Tax Expenses**				
	Current	36.87	(57.93)	-	-
	Deferred Tax	6.46	(20.83)	(0.10)	(68.90)
	Tax Adjustments for earlier Years		8.12		8.12
	Total Tax Expenses (VIII)	**43.33**	**(70.64)**	**(0.10)**	**(60.78)**
IX	**Profit for the Period / Year from continuing operations (VII-VIII)**	**304.95**	**(470.39)**	**125.32**	**(46.80)**
X	**Other Comprehensive Income**	-	-	-	-
	A. Items that will not be classified to Profit or Loss				
	i) Fair value changes on instruments carried at FVTOCI	-	-	-	-
	ii) Income Tax on above	-	-	-	-
	Sub-Total A	**-**	**-**	**-**	**-**
	B. Items that may be classified to Profit or Loss				
	i) Fair value changes on instruments carried at FVTOCI	568.48	(175.83)	1,542.96	346.96
	ii) Income Tax relating to above Items	(143.07)	48.61	(388.33)	(87.32)
	Sub-Total B	**425.41**	**(127.22)**	**1,154.63**	**259.64**
	Other Comprehensive Income (A+B)	**425.41**	**(127.22)**	**1,154.63**	**259.64**
XI	**Total Comprehensive Income for the Period / Year (IX+X)**	**730.36**	**(597.61)**	**1,279.95**	**212.84**
	Total Comprehensive Income for the period attributable to:				
	- Owners of the parent	738.93	(597.61)	1,279.95	212.84
	- Non-controlling interests	(8.57)	-	-	-
XII	Paid-up Equity Share Capital (Face Value of ₹ 1/- each)	4,702.73	4,702.73	4,702.73	4,702.73
XIII	Other Equity				1,485.42
XIV	**Earnings per Share from Continuing Operations**				
	a) Basic	0.06	(0.10)	0.03	(0.01)
	b) Diluted	0.06	(0.10)	0.03	(0.01)
XV	**Earnings per Share from Discontinued Operations**				
	a) Basic	-	-	-	-
	b) Diluted	-	-	-	-
XVI	**Earnings per Share from Continuing & Discontinued Operations**				
	a) Basic	0.06	(0.10)	0.03	(0.01)
	b) Diluted	0.06	(0.10)	0.03	(0.01)

Notes :

1. 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.
2. The above consolidated results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on August 12, 2026.
3. The Statutory Auditors have carried Limited Review for above Consolidated Financial Results.
4. 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, 2015 as amended from time to time.
5. Certain balances of trade receivables, trade payables, and loans and advances (not reported in these results, being pertaining to balance sheet items) are subject to confirmation, reconciliation, and consequential adjustments, if any. The management does not expect any material adjustment on this account
6. The Group holds investments in various unlisted companies, valued at INR 1868.27 Lakhs as on 30 June 2026. As an annual exercise, the Group will next undertake the fair value assessment of these investments by obtaining valuation reports for valuation upon availability of audited financial statements for year ended 31 March 2026. Therefore, there are no adjustment to the fair value of said investments as on 30 June 2026. Additionally, in cases of a few investments, while the Group has made due payment for acquisition of investments, the shares are currently in process of transfer from erstwhile shareholders to the Group's management expects to complete the due process in this regard very shortly.
7. The Group holds 'stock-in-trade' of shares in listed Companies totalling to INR 2.97 lakhs, which are not currently traded on any stock exchange (Calcutta Stock Exchange). Based on management's anticipated recovery at disposal of these shares, the Group has kept the last available traded rates of such companies for the purpose of their respective valuation as on 30 June 2026.
8. Previous period / year figure have been regrouped/rearranged wherever necessary to correspond with the current period classification / disclosures.
9. Figures for the quarter ended 31st March 2026 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the financial year ended 31 March 2026.
10. The Holding Company holds 76.967% of total equity shares of SALCETE BREWING LIMITED ('SBL') and as per the Share Purchase Agreement, the Holding Company has obtained the control over the board of directors as well as affairs of the investee company with effect from 1 April 2026.
These consolidated financial results for the quarter ended 30 June 2026 include the financial results of SBL. This is the first period in which the Group has prepared consolidated financial results. Accordingly, the comparative figures for the corresponding quarters represent the standalone financial results of the Holding Company and hence, are not comparable to that extent to the consolidated results for quarter ended 30 June 2026.
11. The EPS and Diluted EPS figures are not annualised for the quarter ending figures.

For Khoobsurat Limited
Sd/-
Sanjay Mishra
Managing Director

Place : Kolkata
Date : August 12, 2026

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Date: 2026.08.12 16:00:08 +05'30'

SANJAY RAMROOP MISHRA

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Date: 2026.08.12 14:28:02 +05'30'