# SHARP INVESTMENTS LIMITED

Regd. Office: 14, N.S. Road, 2nd Floor, Kolkata - 700001 CIN: L65993WB1977PLC031241

Phone: 033-40055190

Email:smn1098@rediffmail.com, Website: www.sharpinvestmentsltd.com

Date: 14th February, 2025

To.

The Listing Department,

**BSE** Limited

Phiroze Jeejeebhoy Towers

Dalal Street Mumbai - 400001 Scrip Code: 538212

The Company Secretary & Listing Department,

The Calcutta Stock Exchange Limited,

7, Lyons Range, Kolkata - 700001 Scrip Code: 29293

Dear Sir/madam,

Sub: Integrated Filing (Financial) Unaudited Financial Results for the quarter and nine months

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

Kindly take the same on record.

Thanking You,

Yours Faithfully, For Sharp Investments Limited Sharp Investments Ltd.

ToNahak

Hanaging Director

Sagar Mal Nahata Managing Director DIN: 00307611



### **BERIWAL & ASSOCIATES**

(CHARTERED ACCOUNTANTS)

2A, GANESH CHANDRA AVENUE. KOLKATA - 700013

E-mail: sunilberiwal4@gmail.com

To The Board of Directors Sharp Investments Limited 14, N.S.Road, 2<sup>nd</sup> Floor, Kolkata-700001

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of Sharp Investments Limited ("the company") for the quarter ended 31st December, 2024 and year to date results for the period 01.04.2024 to 31.12.2024 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, including relevant circulars issued by SEBI from time to time.
- 2. The preparation of "the statement" 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 there under and other accounting principles generally accepted in India read with circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
- 3. We conducted our review in accordance with the standard on Review Engagement (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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than audit. We have not performed an audit and accordingly, we do not express and an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under 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 BERIWAL & ASSOCIATES

CHARTERED ACCOUNTANT

FRN: 327762E

CA, SUNIL BERIWAL

PROPRIETOR M.No.055302

UDIN: 25055302BMIBAY4677

Date:14.02.2025 Place: Kolkata

### SHARP INVESTMENTS LIMITED

Registered Office: 14, N.S. Road, 2nd Floor, Kolkata - 700001

CIN : L65993WB1977PLC031241

(Unaudited Standalone Financial Result For the Quarter Ended 31st December, 2024)

| Sr. No.              |   | Quarter Ended |               |             | <b>*#</b>         |             | (in Crore  |
|----------------------|---|---------------|---------------|-------------|-------------------|-------------|--|
|                      |   |               |               |             | Nine Months Ended |             | Year Ended   |
|                      |   | (Unaudited)   | 30.09.2024    | 31,12,2023  | 31.12.2024        | 31.12.2023  | 31.03.2024   |
| 11                   | Revenue from operations                                   | 0.000         | (Unaudited)   | (Unaudited) | (Unaudited)       | (Unaudited) | (Audited)  |
| 100                  | Other income  | 0.00          | 0,000         | 0.000       | 0.000             | 0.020       | The state of the s |
| 111                  | Total Revenue (I + II)                                    |               | 0.00          | 0.00        | 0.000             | 0.000       | 0.257  |
| IV                   | Expenses:   | 0.000         | 0.000         | 0.000       | 0.000             | 0.020       | 0.00   |
|                      | Cost of materials consumed                                |               |               |             |                   | 0.020       | 0.257  |
|                      | Purchases of Stock-In-Trade                               | 0.00          | 0.00          | 0.00        | 0.00              | 0.00        |  |
|                      | Changes in inventories of finished goods and              | 0.00          | 0.00          | 0.00        | 0.00              | 0.00        | 0.00   |
|                      | 11000   | 0.00          | 0.00          |             | C01283510         | 0.00        | 0.00   |
|                      | Employee benefits expense                                 |               | 0.00          | 0.00        | 0.00              | 0.00        | 0.00   |
|                      | Finance costs   | 0.005         | 0.003         | 0.005       | 0.014             | 8811        | 000000   |
|                      | Depreciation and amortization expense                     | 0.00          | 0.00          | 0.00        | 0.00              | 0.014       | 0.019  |
|                      | Other expenses  | 0.00          | 0.00          | 0.00        | 0.00              | 0:00        | 0.00   |
|                      | Total expenses  | 0.000         | 0.002         | 0.002       | 0.129             | 0.00        | 0.00   |
| V                    | Profit before exceptional and                             | 0.005         | 0.005         | 0.007       |                   | 0.227       | 0.236  |
|                      | Profit before exceptional and extraordinary items and tax | -0.005        | 4000          | 0.007       | 0.143             | 0.241       | 0:255  |
|                      | Exceptional items   | -0.005        | -0.005        | -0.007      | -0.143            | -0.221      | 0.000  |
|                      | Profit had  | 0.00          | 0.00          | 0.00        |                   | V.221       | 0.002  |
| ***                  | Profit before extraordinary items and tax (V - VI)        | 4 9 4 4 4 4   | 0.00          | 0.00        | 0.00              | 0.00        | 0.00   |
| VIII                 | Extraordina   | -0.005        | -0.005        | -0.007      | -0.143            |             |  |
|                      | Extraordinary items                                       | 0.00          | 0.00          |             | 0.143             | -0.221      | 0.002  |
| IX I                 | Profit before tax (VII- VIII)                             | -0.005        |               | 0.00        | 0.00              | 0.00        | 0.00   |
| X                    | Tax expense:  | -0.005        | -0.005        | -0.007      | -0.143            | -0.221      | Transferrit  |
| 14                   | (1) Current tax   | 0.00          |               |             |                   | 0.22.1      | 0.002  |
| - 10                 | (2) Deferred tax  | 0.00          | 0.00          | 0.00        | 0.00              | 0.00        | 0.50   |
| XI I                 | Profit (Loss) for the period from continuing operations   | 0.00          | 0.00          | 0.00        | 0.00              | 0.00        | 0.00   |
|                      |   | -0.005        | -0.005        | -0.007      | 100000000         | 8972        | 0.00   |
| All I                | Profit/(loss) from discontinuing operations               | 0.00          |               |             | -0.143            | -0.221      | 0.002  |
| Atti II              | ax expense of discontinuing apparations                   |               | 0.00          | 0.00        | 0.00              | 0.00        | 0.00   |
| X                    | XIII) Discontinuing operations (after tax) (XII-          | 0.00 0.00     | 0.00          | 0.00        | 0.00              | 0.00        |  |
|                      |   |               | 0.00          | 0.00        |                   | 100000      | 0.000  |
| XV P                 | rofit (Loss) for the period (XI + XIV)                    |               | VILLACTE: III | 0.00        | 0.00              | 0.00        | 0.00   |
| (VI O                | Other Comprehensive Income(Net of tax)                    | -0.005        | -0.005        | -0.007      | -0.143            | -0.221      | 0.000  |
| VII                  | Total Comprehensive Income & March 1997                   | 0.00          | 0.00          | 0.00        | 0.00              |             | 0.002  |
|                      | Total Comprehensive income for the period (XV-XVI)        | -0.005        | -0.005        | -0.007      |                   | 0.00        | 0.00   |
| VIII E               | Paid-up Equity Share Capital (Face Value Rs. 1/- Each)    | 24.21         | 24.21         | 2.534.500   | -0.143            | -0.221      | 0.002  |
| Contract of the last | arnings per equity share:                                 |               | 6.1.6.1       | 24.21       | 24.21             | 24.21       | 24:21  |
|                      | ) Basic   | 0.000         | 0.000         |             |                   | 35.53       |  |
| 112                  | P) Diluted  | 0.000         | 0.000         | 0.000       | -0.006            | -0.009      | 0.000  |
| s:                   |   | 0.000         | 0.000         | 0.000       | -0.006            | -0.009      | 0.000  |

- 1. The above results have been reviewed by the Audit Committee and Board Members in its meeting held on 14th February, 2025
- 2. The Company operate in only one business segment i.e. Non Banking Financial Services.
- 3. Figures for the previous periods have been regrouped / reclassified wherever necessary.
- 4. The Company has adopted indian Accounting standards (ind AS) with effect from 01st April ,2017 and accordingly the above results have been prepared in accordance with the Compnies (indian Accounting Standard) Rules, 2015 prescribed under section 133 of the companies Act, 2013.
- 5. The above results for the quarter & nine months ended 31st December 2024 along with Auditor Report has been approved by the Board of Directors of the Company.

Place Kolkata

By Order of the Board For Sharp Investments Limited Sharp Investments Ltd

Sagar Mal Nahata (Managing Director DIN: 00307611

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- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. Not Applicable
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES Not Applicable
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly fillings i.e., 2nd and 4th quarter) Not Applicable
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) Not Applicable.

