

**Regd. Office :**

3, National House, 1st Floor,  
27, Raghunath Dadaji Street,  
Fort, Mumbai - 400 001.  
Tel.: 2262 2675 / 2267 9029  
Telefax : 022 - 2266 4216  
E-mail : parsharti\_investment@rediffmail.com



**Parsharti  
Investment Limited**

Website : [www.parshartiinvestment.com](http://www.parshartiinvestment.com)

CIN NO : L06990MH1992PLC069958

To,  
BSE Limited.,  
Market-Operation Dept.,  
1st Floor, New Trading Ring,  
Rotunda Bldg., P.J. Towers,  
Dalal Street, Fort, MUMBAI 400023.

**Sub: Outcome of Board Meeting of the Company held on 30<sup>th</sup> October, 2019.**

**Ref: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**Ref: Code No: 511702.**

Dear Sirs,

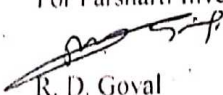
Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held on Wednesday, the 30<sup>th</sup> October, 2019, inter- alia, transacted the following business:

1. Approved the Un-Audited Financial Results for the Quarter and half year ended 30<sup>th</sup> September, 2019
2. Approved the appointment of additional independent director, Mr. Dhiren K. Shah
3. We enclose a copy each of the following:
  - I. Un-Audited Financial Results for the Quarter and half year ended 30<sup>th</sup> September, 2019.
  - II. Limited Review Report dated 30<sup>th</sup> October, 2019, from B. K. G. & Associate, Chartered Accountants, Statutory Auditors of the Company

The Extract of the Unaudited Financial Results shall be published in the newspapers & The Financial statement are available on the Company's website [www.parshartiinvestment.com](http://www.parshartiinvestment.com)  
The Meeting commenced at 12.30 p. m. and concluded at 1.35 p. m.

Please take the same on your records.

Thanking you,  
For Parsharti Investment Ltd.

  
R. D. Goyal  
DIN 00184667  
Whole Time Director & Compliance Officer  
Encl: As above



30 OCT 2019

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**Parsharti  
Investment Limited**

Website : www.parshartiinvestment.com

**CIN No : L65990MH1992PLC069958**

Statement of Unaudited Financial Results for the Quarter and Half year ended 30th September, 2019

Sr. No.	Particulars	Three Months Ended			Six Months Ended	
		30-09-19	30-06-19	30-09-18	30-09-19	30-09-18
		( )	( )	( )	( )	( )
1	<b>Income</b>					
a.	Revenue from operations	235,539	383,098	2,005,839	618,637	3,078,000
b.	Other Income	-	-	-	-	-
	<b>Total Revenue (a+b)</b>	<b>235,539</b>	<b>383,098</b>	<b>2,005,839</b>	<b>618,637</b>	<b>3,078,000</b>
2	<b>Expenses:</b>					
a.	Purchase of Stock-in-Trade	-	-	4,034,146	-	5,341,554
b.	Changes in inventories	10,440	0	(2,781,066)	10,440	(3,351,877)
c.	Employee benefit expense	90,450	104,330	28,490	194,780	47,740
d.	Financial costs	-	-	-	-	-
e.	Depreciation and amortization expense	-	-	-	-	-
f.	Other expenses	185,953	167,115	542,945	353,068	759,982
	<b>Total Expenses</b>	<b>286,843</b>	<b>271,445</b>	<b>1,824,515</b>	<b>558,288</b>	<b>2,797,399</b>
3	Profit before tax from Ordinary Activities (1-2)	(51,304)	111,653	181,324	60,349	280,601
4	Exceptional Items	-	-	-	-	-
5	Profit before tax (3-4)	(51,304)	111,653	181,324	60,349	280,601
6	Tax expenses:	-	-	-	-	-
7	<b>Profit after tax (5-6)</b>	<b>(51,304)</b>	<b>111,653</b>	<b>181,324</b>	<b>60,349</b>	<b>280,601</b>
8	Other Comprehensive Income/(Loss) Net of Tax					
a.	Fair Value Measurement differences	(122,305)	(240,380)	(866,760)	(362,685)	(855,031)
9	Total Comprehensive Income for the Period (7+8)	(173,609)	(128,727)	(685,436)	(302,336)	(574,430)
10	Paid up equity share capital (face value of the share is Rs. 10/- each)	335.73	335.73	335.73	335.73	335.73
11	<b>Earning per share (Rs.) Face Value of Rs. 10 each</b>					
	(1) Basic	(0.05)	(0.04)	(0.20)	(0.09)	(0.17)
	(2) Diluted	(0.05)	(0.04)	(0.20)	(0.09)	(0.17)

Notes :

- The standalone financial results of Parsharthi Investment Limited ('the Company') for the quarter and half year ended 30<sup>th</sup> September, 2019 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 30.10.2019 and have been subjected to limited review by the auditors.
- The Company has adopted Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 as amended, w.e.f 01st April, 2019 and the effective date of such transition is 01 April, 2018. The restated Ind AS results for the quarter and half year ended 30 September 2018 have not been subjected to limited review. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of the Company's affairs.
- There is a possibility that these financial results for the current and previous periods may require adjustments due to changes in financial reporting requirements arising from new standards, modifications to the existing standards, guidelines issued by the Ministry of Corporate Affairs or changes in the use of one or more optional exemptions from full retrospective application of certain Ind AS permitted under Ind AS 101 which may arise upon finalisation of the financial statements as at and for the year ending 31<sup>st</sup> March, 2020 prepared under "Ind AS".
- Reconciliation of Net Profit for the quarter and half year ended 30th September, 2018 as reported under erstwhile Indian GAAP and Ind AS is summarised as below:

Particulars	Three Months ended September 2018 (Unaudited) (Rs.)	Six months ended September 2018 (Unaudited) (Rs.)
Net profit after tax as reported under Indian GAAP	181,324	280,601
Indian GAAP Adjustment	0	
Other Comprehensive Income Net tax as per Ind AS		
Fair Value Measurement difference	(866,760)	(855,031)
Total Comprehensive Income As per Ind AS	(685,436)	(574,430)

- The standalone results will be available on the Company's website.
- The company is mainly dealing in financial consultancy & allied services and it is the only reportable segment as per Accounting standard on segment Reporting (AS17) issued by ICAI.
- The figures for the corresponding period/ previous year have been rearranged and regrouped wherever necessary.

Place: Mumbai  
Date: 30.10.2019

For Parsharthi Investment Limited

R. D. Goyal  
DIN 00184667  
Whole Time Director





**B K G & Associates**  
**Chartered Accountants**

1/12, Ramesh Bhavan, 89, TambaKanta, Mumbai-400003 ; +919322236105,022-23446761

**Independent Auditors' Limited Review Report on the Quarter and Half year ended  
Unaudited Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations  
and Disclosure Requirements) Regulations, 2015 as amended**

To,  
The Board of Directors,  
Parsharti Investment Limited  
3, National House, 1<sup>ST</sup> Floor,  
27, Raghunath Dadaji Street  
Fort, Mumbai -400 001.

We have reviewed the accompanying statement of unaudited Financial results of Parsharti Investment Limited (the "Company") for the quarter and half year ended September 30, 2019. This Statement is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ( Ind AS 34) " Interim Financial Reporting" 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 this financial statements based on our review.

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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B. K. G. & Associates.  
Chartered Accountants  
FRN - 114852(W)

B. K. Gupta  
Partner  
M. No. 040889  
Place: Mumbai  
Date: 30.10.2019



UDIN 19040889 AAAAHU1746