

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



CIN: L93000MH1992PLC069958

Website: www.parshartiinvestment.com

27th May, 2021.

To,
The Secretary,
Bombay Stock Exchange Ltd.
Phiroze Jeejeebhoy Towers,
25th Floor, Dalal Street.
Fort, Mumbai - 400 001.

Scrip Code: 511702

Sub: Outcome of the Board Meeting held on 27th May, 2021 & Submission of Audited Financial Results of the Company for the Fourth Quarter and Year ended 31.03.2021

Ref: Regulation 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 and other applicable provisions 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 Thursday, the 27th May, 2021, inter- alia, considered and approved the following;

1. **Approved and adopted Audited Financial Results for the Quarter and Financial Year ended 31st March, 2021.**
2. **Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we enclosed the following:**
 - i. Audited Financial Results for the Quarter and Financial Year ended 31st March, 2021.
 - ii. Statement of Assets and Liabilities as at 31st March, 2021;
 - iii. Auditors Report for the period under review
 - iv. Cash Flow statement for the year ended 31st March, 2021
 - v. Declaration with respect to Audit Report with unmodified opinion to the aforesaid

3. Annual General Meeting and Book Closures

- i. The 29th Annual General Meeting of the Members of the Company is scheduled to be held on Wednesday 18th August, 2021 at 4.00 p.m. at Mumbai, through Video-Conferencing (“VC”) / Other Audio Visual Means (“OAVM”) in accordance with relevant circulars issued by the Ministry of Corporate Affairs, Government of India and Securities and Exchange Board of India.

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**Parsharti
Investment Limited**

CIN: L93000MH11992P1.C069958

Website: www.parshartiinvestment.com

- ii. Register of Members and the Share Transfer Books of the Company will remain closed from Thursday, 12th August, 2021 to Wednesday, 18th August, 2021 (both days inclusive), for the purpose of Annual General Meeting.
- iii. Pursuant to the provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended from time to time and Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Company shall provide its members the facility to exercise their votes electronically for transacting the items of business as set out in the Notice of Annual General Meeting.

For the aforesaid purpose, the Company has fixed Wednesday 11th August, 2021, as the cut-off date to determine the entitlement of voting rights of members for remote voting.

The meeting of the Board of Directors commenced at 4.00 p.m. and concluded at 04.40 p.m.

We request you to take the above information on your record.
Thanking you,

Yours sincerely,

For Parsharti Investment Limited

M.S. Kayamkhani

Mohd. Shakeel Kayamkhani

Company Secretary and Compliance Officer





STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2021

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	(a) Revenue from Operations	3.55	5.20	6.26	12.45	19.76
	(b) Other Income	0.37	0.00	0.00	0.37	0.00
	Total Revenue (a+b)	3.92	5.20	6.26	12.82	19.76
2	Expenses					
	(a) Purchase of traded goods	0.43	0.51	0.00	0.94	0.26
	(b) Changes in inventories	(6.70)	(4.47)	32.77	(7.65)	35.29
	(c) Employee benefits expenses	4.66	0.63	1.57	6.51	4.12
	(e) Finance Costs	0.00	0.00	0.00	0.00	0.00
	(f) Depreciation and amortization expense	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	2.74	1.12	1.27	7.15	5.82
	Total Expenses	1.13	(2.21)	35.61	6.95	45.49
3	Profit/(Loss) before tax from Ordinary Activities (1-2)	2.79	7.41	(29.35)	5.87	(25.73)
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before tax (3-4)	2.79	7.41	(29.35)	5.87	(25.73)
6	Tax expenses					
	(1) Current tax	0.92	0.00	0.00	0.92	0.00
	(2) Deferred Tax	0.35	0.00	(7.05)	0.35	(7.05)
	(3) MAT Credit Entitlement	(0.92)	0.00	(6.08)	(0.92)	(6.08)
7	Profit/(Loss) after tax (5-6)	2.44	7.41	(16.22)	5.52	(12.60)
8	Other Comprehensive Income/(Loss) (net of tax)					
	Items that will not be reclassified to Profit or loss					
a	Fair Value Measurement differences	0.59	0.61	9.23	0.86	0.02
	Income tax relating to items that will not be reclassified to profit or loss	(0.06)	(0.06)	(2.41)	(0.09)	(0.00)
	Total Other Comprehensive Income/(Loss) (net of tax)	0.53	0.55	6.82	0.77	0.02
9	Total Comprehensive Income/(Loss) (7+8)	2.97	7.96	(9.40)	6.29	(12.58)
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	Earning Per Share (EPS) (₹)	0.09	0.24	(0.28)	0.19	(0.37)

Notes :

- The above financial results have been reviewed by the Audit Committee before being approved by the Board of Directors at their meetings held on 27th May, 2021 and have been audited by the auditors.
- The results will be available on the Company's website : www.parshartiinvestment.com
- The company is mainly dealing in advisory, financial consultancy & allied services and it is the only reportable segment as per Accounting standard on segment Reporting "INDAS 108" issued by ICAI.
- The Figures for Quarter ended is arrived at after deducting published year to date figures upto the third quarter from the audited figures for the financial year ended 31st March, 2021.
- The outbreak of COVID - 19 virus, a global pandemic has affected the world economy including India. In preparation of these financial results, the Company has taken into account both the current situation and likely future developments. The extent to which the Covid-19 pandemic including the current second wave witnessed in the country will depend on how fast the businesses, other commercial and economical activities come back on track.
- The figures for the corresponding period/ previous year have been rearranged and regrouped wherever necessary.

For Parsharti Investment Limited

R. D. Goyal
Whole Time Director
DIN 00184667



Place: Mumbai
Date : 27.05.2021

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**Parsharti
Investment Limited**

CIN: L93000MH1992PLC069958

Website: www.parshartiinvestment.com

Statement of Assets & Liabilities As on 31st March, 2021

(Rs. in Lakhs)

	As on 31.03.21 (Audited)	As on 31.03.20 (Audited)
ASSETS		
1.Non-current assets		
(a) Property, Plant and Equipments	-	-
(b) Financial Assets	-	-
(i) Non Current Investment	5.72	4.86
(c) Deferred tax assets (net)	14.60	15.04
(d) MAT Credit Entitlement	7.00	6.08
(e) Other non-current assets	-	-
Total Non Current Assets	27.32	25.98
2.Current Assets		
(a) Inventories	82.56	74.91
(b) Financial Assets	-	-
(i) Trade receivables	1.71	0.06
(ii) Cash and cash equivalents	1.32	9.41
(iii) Bank Balance other than above	106.12	92.07
(iv) Loans	-	1.54
(v) Other Financial Assets	2.72	4.29
(c) Other current assets	0.76	4.15
Total Current Assets	195.19	186.43
TOTAL ASSETS	222.51	212.41
EQUITY AND LIABILITIES		
1.Equity		
(a) Equity Share Capital	335.73	335.73
(b) Other Equity	(117.98)	(124.27)
Total Equity	217.75	211.46
2.Non-Current Liabilities		
(a) Financial Liabilities	-	-
(i) Long Term Borrowings	-	-
(ii) Deferred Tax Liabilities (Net)	-	-
(b) Long Term Provisions	-	-
Total Non-Current Liabilities	-	-
3.Current Liabilities		
(a) Financial Liabilities	-	-
(i) Short-term borrowings	-	-
(ii) Trade and Other Payables	-	-
(iii) Other Financial Liabilities	-	-
(b) Other Current Liabilities	4.76	0.95
(c) Short Term Provisions	-	-
Total Current Liabilities	4.76	0.95
TOTAL EQUITY AND LIABILITIES	222.51	212.41





B K G & Associates
Chartered Accountants

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

INDEPENDENT AUDITORS' REPORT

To
The Members,
Parsharti Investment Limited
Mumbai
Report on the Audit of Ind AS Financial Statements

Opinion

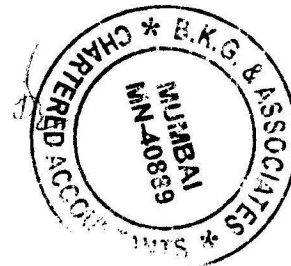
We have audited the accompanying financial results of Parsharti Investment Limited ('the Company') for the quarter and year ended March 31, 2021, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these financial results:

- i. are presented in accordance with the requirements of Regulation 33 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 accounting standards and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the quarter and year ended March 31, 2021.

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 (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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial results 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Ind AS Financial statements.

Management's Responsibilities for the Financial Results

These quarterly financial results and annual results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act, read with relevant rules issued there-under and other accounting principles, generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

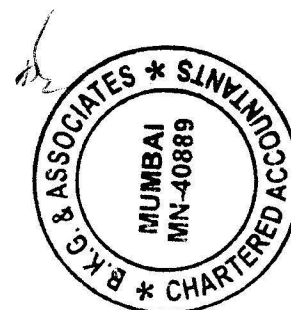
This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making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

In preparing the financial results, 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 are also 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 the financial results 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 financial results.



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

- Identify and assess the risks of material misstatement of the financial results, 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) (1) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial control system 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 Board of Directors.
- Conclude on the appropriateness of the 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation,

Materiality is the magnitude of misstatements in the financial statements that individually or in aggregate makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and. Qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work and ii) to evaluate the effect of any identified misstatements in the financial statements.



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.

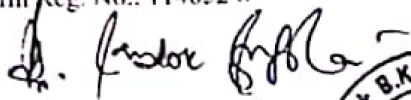
Other Matters:

The Financial Results include the results for the quarter ended March 31, 2020 being the balancing figure between audited figures in respect of full financial year 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.

Our opinion is not modified in respect of these matters.

**FOR BKG & ASSOCIATES
CHARTERED ACCOUNTANTS**

Firm Reg. No.: 114852W



CA. B.K. Gupta
(Partner)

M. No.: 040889

UDIN: 21040829AAA AGQ6550



Place: Mumbai

Date: 27th may, 2021

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Statement of Cash Flow For The Year Ended 31st March, 2021

(Rs. in Lakhs)

Particulars	As on	As on
	31.03.21	31.03.20
	(Audited)	(Audited)
A. Cash Flow from Operating Activities		
Net Profit / (Loss) Before Tax & Extraordinary Items	5.87	(25.73)
Adjustment for :		
Depreciation	-	-
Interest Expenses & Financial Charges	-	-
Operating Profit / (Loss) Before Working Capital Changes	5.87	(25.73)
Adjustment for :		
Trade & Other Receivables	(1.65)	-
Inventories	(7.66)	35.29
Loans & Advances	1.54	0.27
Other Financial Assets	1.57	(1.52)
Other current assets	3.39	(1.52)
Other Current Liabilities	3.81	0.70
Short Term Provision	0.00	(0.00)
Cash Generated from Operations	6.88	7.49
Income Tax	0.92	-
Provision for tax for earlier year	-	-
Net Cash from/(used in) Operating Activities - (A)	5.96	7.49
B. Cash Flow from Investing Activities :		
Sale of Property, Plant and Equipments	-	-
Sale of Investment	-	-
Net Cash from/(used in) Investing Activities - (B)	-	-
Cash Flow from Financing Activities		
Preferential issue of shares	-	-
Financial Charges	-	-
Net Cash from/(used in) financing Activities - (C)	-	-
Net Increase in Cash & Cash Equivalents - (A+B+C)	5.96	7.49
Cash & Cash Equivalents as at the beginning	101.48	93.99
Cash & Cash Equivalents as at the end	107.44	101.48

Note The above statement of Cash Flows has been prepared under the "Indirect Method" as set out Ind AS 7, 'Statement of Cash Flows'



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Investment Limited**

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27th May, 2021

To,
The Secretary,
Bombay Stock Exchange Ltd.
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25th Floor, Dalal Street.
Fort, Mumbai - 400 001.

Scrip Code: 511702

Sub: Audit Report with Unmodified Opinion

Ref: Declaration pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended.

In terms of the Regulation 33(3)(d) of the SEBI Listing Regulations, 2015, as amended, we declare that BKG & Associates, Chartered Accountants, Statutory Auditors of the Company have submitted Audit Report on the Audited financial results of the Company for the quarter and year ended 31st March 2021 with unmodified opinion(s).

Request you kindly take the same on record.

Thanking You,

Yours Faithfully,

For Parsharti Investment Limited

R. D. Goyal
DIN : 00184667
Whole Time Director

