

# SHARP INVESTMENTS LIMITED

Regd. Office: 14, N.S. Road, 2<sup>nd</sup> Floor, Kolkata - 700001

CIN: L65993WB1977PLC031241

Phone: 033-40055190

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

Date: 14<sup>th</sup> November, 2024

To,  
The Listing Department,  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai - 400001  
Scrip Code: 538212

To,  
The Company Secretary & Listing Department,  
The Calcutta Stock Exchange Limited,  
7, Lyons Range,  
Kolkata - 700001  
Scrip Code: 29293

Respected Sir,

Sub: Outcome of the Board Meeting held on 14<sup>th</sup> November 2024, under regulation 30 read with 33(3) of SEBI (Listing Obligations & disclosures Requirements) Regulations, 2015.

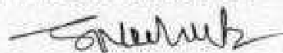
In terms of Regulation 33 of SEBI (Listing Obligations & disclosures Requirements) Regulations, 2015 & any other applicable regulations, we upload the Unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September 2024 of the Company in XBRL format along with Limited Review Report. The results reviewed by the Audit Committee & approved by the Board of Directors at their meeting held on 14<sup>th</sup> November 2024.

Board Meeting commenced at 06:40 pm & concluded at 06:55 pm

This is for the information & records of the exchange

Thanking You,

Yours Faithfully,  
For Sharp Investments Limited  
Sharp Investments Ltd.



Sagar Mal Nahata  
Managing Director  
DIN: 00307611



# BERIWAL & ASSOCIATES

(CHARTERED ACCOUNTANTS)

2A, GANESH CHANDRA AVENUE,  
KOLKATA - 700013

E-mail : sunilberawal4@gmail.com

Limited Review Report On Quarterly Unaudited Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

Limited Review Report for the Quarter and Half Year ended 30<sup>th</sup> September, 2024.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Sharp Investments Limited** for the quarter ended **30<sup>th</sup> September, 2024** and year to date results for the period 01.04.2024 to 30.09.2024 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 in their meeting held on 14<sup>th</sup> November, 2024. 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 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, read with Circular, including the manner in which it is to be disclosed, or that it contains any misstatement.

For BERIWAL & ASSOCIATES  
CHARTERED ACCOUNTANT  
FRN: 327762E



CA. SUNIL BERIWAL  
PROPRIETOR

M.No.055302

UDIN: 24055302BKA FEU 7214

Date: 14.11.2024

Place: Kolkata

## SHARP INVESTMENTS LIMITED

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

CIN : L65993WB1977PLC031241

(Unaudited Standalone Financial Result for the Quarter & Half year ended 30th September, 2024 )

Sr.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	0.000	0.000	0.000	0.000	0.000	0.257
II	Other income	0.00	0.000	0.00	0.00	0.00	0.000
III	<b>Total Income (I + II)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.257</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed	0.00	0.000	0.00	0.00	0.00	0.000
	Purchases of Stock-in-Trade	0.00	0.000	0.00	0.00	0.00	0.000
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade.	0.00	0.000	0.00	0.00	0.00	0.000
	Employee benefits expense	0.003	0.006	0.005	0.009	0.011	0.019
	Finance costs	0.00	0.000	0.00	0.00	0.00	0.000
	Depreciation and amortization expense	0.00	0.000	0.00	0.00	0.00	0.000
	Other expenses	0.002	0.127	0.107	0.129	0.234	0.236
	<b>Total expenses</b>	<b>0.005</b>	<b>0.133</b>	<b>0.112</b>	<b>0.138</b>	<b>0.245</b>	<b>0.255</b>
V	<b>Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)</b>	<b>-0.005</b>	<b>-0.133</b>	<b>-0.112</b>	<b>-0.138</b>	<b>-0.245</b>	<b>0.002</b>
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit/(Loss) before extraordinary items and tax (V - VI)</b>	<b>-0.005</b>	<b>-0.133</b>	<b>-0.112</b>	<b>-0.138</b>	<b>-0.245</b>	<b>0.002</b>
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX	<b>Profit/(Loss) before tax (VII- VIII)</b>	<b>-0.005</b>	<b>-0.133</b>	<b>-0.112</b>	<b>-0.138</b>	<b>-0.245</b>	<b>0.002</b>
X	Tax expense:						
	(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.000
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.000
XI	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>-0.005</b>	<b>-0.133</b>	<b>-0.112</b>	<b>-0.138</b>	<b>-0.245</b>	<b>0.002</b>
XII	Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV	<b>Profit/(Loss) for the period (XI + XIV)</b>	<b>-0.005</b>	<b>-0.133</b>	<b>-0.112</b>	<b>-0.138</b>	<b>-0.245</b>	<b>0.002</b>
XVI	Other Comprehensive Income						
	Items that will not reclassified subsequently to profit or loss						
a	Remeasurements of net defined Benefits Pains	0.000	0.000	0.000	0.00	0.00	0.00
b	Tax on above	0.000	0.000	0.000	0.00	0.00	0.00
	<b>Total Comprehensive income for the period (XV-XVI)</b>	<b>-0.005</b>	<b>-0.133</b>	<b>-0.112</b>	<b>-0.138</b>	<b>-0.245</b>	<b>0.002</b>
	<b>Paid-up Equity Share Capital (Face Value Rs. 1/- Each)</b>	<b>24.21</b>	<b>24.21</b>	<b>24.21</b>	<b>24.21</b>	<b>24.21</b>	<b>24.21</b>
XVII	<b>Earnings per equity share:</b>						
	(1) Basic	0.000	-0.063	-0.002	-0.003	-0.005	0.000
	(2) Diluted	0.000	0.000	0.000	0.000	0.000	0.000

- Notes:**
- The above financial results have been reviewed by the Audit Committee and Board Members in its meeting held on 14th November, 2024
  - The Company operate in only one business segment i.e. Non Banking Financial Services.
  - The statement has been prepared in accordance with the companies (Indian Standards) Rules,2015 (IND-AS) prescribed under section 133 of the companies Act, 2013 and other recognised accounting principles and policies to the extent applicable.
  - Figures for the previous periods have been regrouped / reclassified wherever necessary.

Date: 14.11.2024

Place: Kolkata

By Order of the Board  
For Sharp Investments Limited

**Sharp Investments Ltd.**

Sagar Mal Nahata  
(Managing Director)

DIN: 02738193

*Sagar Mal Nahata*  
Managing Director

**SHARP INVESTMENTS LIMITED**

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

CIN : L65993WB1977PLC031241

(in Crores)

**Statement of Standalone Assets and Liabilities as at September 30, 2024**

Particulars		30.09.2024 (Unaudited)	31.03.2024 (Audited)
	<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>		
	Property, plant and Equipment	0.00	0.00
	Intangible assets	0.00	0.00
	Capital Work in progress	0.00	0.00
	Financial Assets	0.00	0.00
	i) Investments	24.08	24.08
	ii) Loans	3.04	3.04
	iii) Other financial assets	0.00	0.00
	Deferred tax assets (net)	0.00	0.00
	Other non-current assets	0.00	0.00
	<b>Total non-current assets</b>	<b>27.12</b>	<b>27.12</b>
<b>2</b>	<b>Current assets</b>		
	Inventories	0.00	0.00
	Financial Assets	0.00	0.00
	i) Trade receivables	0.30	0.30
	ii) Cash and cash equivalents	3.43	3.36
	iii) Loans	0.00	0.00
	iv) Other financial assets	0.21	0.21
	<b>Total current assets</b>	<b>3.94</b>	<b>3.87</b>
	<b>Total Assets</b>	<b>31.06</b>	<b>30.99</b>
	<b>Equity and Liabilities</b>		
<b>1</b>	<b>Equity</b>		
	Equity Share Capital	24.21	24.21
	Other Equity	4.04	4.18
	<b>Total Equity</b>	<b>28.25</b>	<b>28.39</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	Borrowings	0.00	0.00
	provisions	0.00	0.00
	<b>Total non-current liabilities</b>	<b>0.00</b>	<b>0.00</b>
	<b>Current liabilities</b>		
	<b>Financial Liabilities</b>		
	Borrowings	0.00	0.00
	Trade payables	2.68	2.47
	Other Current Liabilities	0.05	0.05
	provisions	0.08	0.08
	Deferred tax liabilities (net)	0.00	0.00
	<b>Total current liabilities</b>	<b>2.81</b>	<b>2.60</b>
	<b>Total liabilities</b>	<b>2.81</b>	<b>2.60</b>
	<b>Total Equity and Liabilities</b>	<b>31.06</b>	<b>30.99</b>

Sharp Investments Ltd.

*(Signature)*

Managing Director

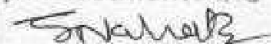
**SHARP INVESTMENTS LIMITED**

**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024 (STANDALONE)**

(in crores)

		30.09.2024	31.03.2024
		<u>(Unaudited)</u>	<u>(Audited)</u>
<b>1.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit/(Loss) before Tax (a)	(0.138)	0.160
	Add :		
	Preliminary Expenses W/O, Depriciation	-	-
	Sub Total - (b)	-	-
	<b>Operating Profit before Working Capital Changes</b>	<b>(a)+(b) (0.138)</b>	<b>0.160</b>
	<b>Adjustments</b>		
	Decrease/(Increase) in Loans & Advances	-	1.760
	Decrease/(Increase) in Sundry Debtors		(26.150)
	Increase in Current Liabilities	0.210	89.720
	Sub Total - (c)	<b>0.210</b>	<b>65.330</b>
	<b>Net Cash from Operating Activities</b>	<b>A 0.072</b>	<b>65.490</b>
<b>2.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Decrease / (Increase ) in Investments	-	-
	<b>Net Cash from Investing Activities</b>	<b>B -</b>	<b>-</b>
<b>3.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Capital raised during the year	-	-
	Profit/(Loss) of Tranferor Companies	-	-
	Amalgamation Resreve	-	-
	Preliminary Expenses	-	-
	Loan Raised during the year	-	-
	<b>Net Cash from Financing Activities</b>	<b>C -</b>	<b>-</b>
	Net Increase in Cash/Cash Equivalent	<b>A+B+C 0.072</b>	<b>65.490</b>
	<b>Cash/Cash Equivalent (Opening)</b>	<b>3.360</b>	<b>270.650</b>
	<b>Cash/Cash Equivalent (Closing)</b>	<b>3.432</b>	<b>336.140</b>

Sharp Investments Ltd.



Managing Director