

**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**

**CIN No : L65990MH1992PLC069958**

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

30<sup>th</sup> July, 2019.

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> July, 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 Tuesday, the 30<sup>th</sup> July, 2019, inter- alia, transacted the following business:

1. Approved the Un-Audited Financial Results for the Quarter ended 30th June, 2019.
2. We enclose a copy each of the following:
  - I. Un-Audited Financial Results) for the Quarter ended 30th June, 2019.
  - II. Limited Review Report dated 30<sup>th</sup> July, 2019, from B. K. G. & Associate, Chartered Accountants, Statutory Auditors of the Company

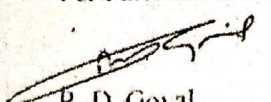
The Extract of the Unaudited Financial Results shall be published in the newspapers & The Financial statement are available on the Company's website [www.parshartiinvestment.com](http://www.parshartiinvestment.com)

The Meeting commenced at 12.30 p. m. and concluded at 2.00 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



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# Parsharti Investment Limited

**CIN No : L65990MH1992PLC069958**

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

**PARSHARTI INVESTMENT LIMITED**  
**PART- I : STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019**

Sr. No.	Particulars	June 2019 ( Unaudited) (Rs.)	June 2018 ( Unaudited) (Rs.)
<b>1</b>	<b>Revenue from Operation</b>		
	(a) Income from operations	383,098	1,072,161
	(b) Other Operating Income	-	-
	<b>Total Revenue from Operations</b>	<b>383,098</b>	<b>1,072,161</b>
<b>2</b>	<b>Other Income</b>	-	-
<b>3</b>	<b>Total Revenue (1+2)</b>	<b>383,098</b>	<b>1,072,161</b>
<b>4</b>	<b>Expenses</b>		
	(a) Purchases	-	1,307,408
	(b) Employee Benefit Expenses	104,330	19,250
	(c) Changes in Inventory	-	(570,811)
	(d) Finance Cost	-	-
	(e) Depreciation and amortisation	-	-
	(f) Other Expenses	167,115	217,037
	<b>Total Expenses</b>	<b>271,445</b>	<b>972,884</b>
<b>5</b>	<b>Profit Before Tax(3-4)</b>	<b>111,653</b>	<b>99,277</b>
<b>6</b>	<b>Tax Expenses</b>	-	-
<b>7</b>	<b>Net Profit after Tax(5-6)</b>	<b>111,653</b>	<b>99,277</b>
<b>8</b>	<b>Other Comprehensive Income/(Loss) Net of Tax</b>		
a	Fair Value Measurement differences	(240,380)	11,729
<b>9</b>	<b>Total Comprehensive Income/(Loss)</b>	<b>(128,727)</b>	<b>111,006</b>
10	Paid-up equity share capital (face value of the share is Rs. 10/- each)	335.73	302.33
<b>11</b>	<b>Earning Per Share (Rs) Face Value of Rs. 10</b>		
	<b>Basic</b>	(0.04)	0.04
	<b>Diluted</b>	(0.04)	0.04

**Notes :**

1. The standalone financial results of Parsharthi Investment Limited ('the Company') for the quarter ended 30th June, 2019 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 30.07.2019.

2. 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, from 01st April, 2019 and the effective date of such transition is 01 April, 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act. Accordingly, the impact of transition has been recorded in the opening reserves as at 01st April, 2018 and the corresponding figures, presented in these results, have been restated/ reclassified.

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 31st March, 2020 prepared under 'Ind AS'.



3. Reconciliation of Net Profit for the quarter ended 30th June, 2018 as reported under erstwhile Indian GAAP and Ind AS is summarised as below:

Particulars	Quarter ended June 2018 (Unaudited) (Rs.)
Net profit after tax as reported under Indian GAAP	99,277
Indian GAAP Adjustment	-
Other Comprehensive Income Net tax as per Ind AS	
Fair Value Measurement difference	11,729
<b>Total Comprehensive Income As per Ind AS</b>	<b>1,11,006</b>

4. Results for the quarter ended 30th June, 2018 have been restated as per Ind AS and have not been subjected to limited review or audit. However, the management has exercised due diligence to ensure that the financial results provide a true and fair view of the Company's affairs.

5. The standalone results will be available on the Company's website:

6. The company mainly dealing in investment & financial securities & allied services and such is the only reportable segment as per Accounting standard on segment Reporting (AS17) issued by ICAI.

7. The figures for the corresponding period/ previous year have been rearranged and regrouped wherever necessary.

Place: Mumbai  
Date : 30.07.2019

For Parsharti Investment Limited



R. D. Goyal  
DIN 00184667  
Whole Time Director





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

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

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**Limited Review Report**

**Standalone Financial Results**

To  
**The Board of Directors**  
**Parsharti Investment Limited**  
Mumbai- 400 001

1. We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of Parsharti Investment Limited (the 'Company'), for the quarter ended June 30, 2019 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Regulation'), read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular').
2. The preparation of the Statement 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 ('the Act') read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the 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 express a conclusion on the Statement based on our review.
3. We conducted our review 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the Act, read with relevant rules issued there-under and



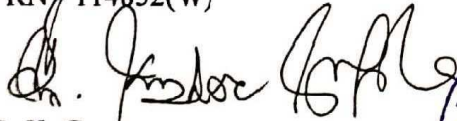
other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The comparative financial information for the corresponding quarter ended June 30, 2018 included in these Ind AS standalone financial results of the Company, are based on the previously issued standalone financial results prepared in accordance with recognition and measurement principles of Accounting Standard 25 'Interim Financial Reporting', as specified under section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India, as adjusted for the differences in the accounting principles adopted by the Company on transition to the Ind AS, which have been certified by the management.

**For B. K. G. & Associates.**

Chartered Accountants

FRN/114852(W)



B. K. Gupta

Partner

M. No. 040889



Place: Mumbai

Date: 30.07.2019