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**Parsharti  
Investment Limited**

CIN: L9300MH1991PLC069956

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

11<sup>th</sup> November, 2021.

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 11<sup>th</sup> November, 2021 for the quarter and half year ended 30<sup>th</sup> September, 2021.**

**Ref: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015: 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 Thursday, the 11<sup>th</sup> November, 2021, inter- alia, transacted the following business:

1. Approved the Unaudited Financial Results for the quarter & half year ended 30<sup>th</sup> September, 2021.
2. We enclose a copy each of the following:
  - I. Unaudited Financial Results for the quarter & half year ended 30<sup>th</sup> September, 2021
  - II. Limited Review Report dated 11<sup>th</sup> November, 2021, from B. K. G. & Associates, Chartered Accountants, Statutory Auditors of the Company

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

The Meeting commenced at 04.00 p. m. and concluded at 04.20 p. m.  
Please take the same on your records.

Thanking you.

For Parsharti Investment Limited

*MS Kayamkhani*

CS Mohd. Shakeel Kayamkhani  
Company Secretary & Compliance officer

Encl: As above





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

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

Independent Auditors' 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

We have reviewed the accompanying Statement of Unaudited Financial Results of Parsharti Investment Limited (the 'Company'), for the quarter & half year ended September 30, 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulation').

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted and procedure performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards specified under Section 133 of the Act, 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B. K. G. & Associates.

Chartered Accountants

FIN - 114852(W)

B. K. Gupta

Partner

M. No. 040889

UDIN: 21040889A AAAAJD3141



Place: Mumbai

Date: 11<sup>th</sup> November, 2021





STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30th SEPTEMBER, 2021

(Rs in Lakhs)

Sr. No.	Particulars	Note No	Three Months Ended			Six Months Ended		Year ended
			30-Sep-2021	30-Sep-2020	30-Jun-2021	30-Sep-2021	30-Sep-2020	31-Mar-2021
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Income							
a.	Revenue from operations	15	9.86	1.90	8.04	17.90	3.70	12.12
b.	Other Income	16	0.51	-	-	0.51	-	0.70
	<b>Total Revenue (a+b)</b>		<b>10.37</b>	<b>1.90</b>	<b>8.04</b>	<b>18.41</b>	<b>3.70</b>	<b>12.82</b>
2	Expenses:							
a.	Purchase of Stock-in-Trade		-	-	3.60	3.60	-	0.94
b.	Changes in inventories	17	(5.87)	(1.21)	(4.17)	(10.04)	3.51	(7.65)
c.	Employee benefit expense	18	1.67	0.61	1.65	3.32	1.22	6.51
d.	Financial costs	19	0.02	-	0.05	0.07	-	-
e.	Depreciation and amortization expense		-	-	-	-	-	-
f.	Other expenses	20	1.78	1.90	1.70	3.48	3.29	7.15
	<b>Total Expenses</b>		<b>(2.40)</b>	<b>1.30</b>	<b>2.83</b>	<b>0.43</b>	<b>8.02</b>	<b>6.95</b>
3	Profit before tax from Ordinary Activities (1-2)		12.77	0.60	5.21	17.98	(4.32)	5.87
4	Exceptional Items		-	-	-	-	-	-
5	Net Profit before tax (3-4)		12.77	0.60	5.21	17.98	(4.32)	5.87
6	Tax expense:							
	(1) Current tax		(0.69)	-	0.82	0.13	-	0.92
	(2) Deferred Tax		0.77	-	2.63	3.40	-	0.35
	(3) MAT Credit Entitlement		7.82	-	(0.82)	7.00	-	(0.92)
	(4) Income Tax of earlier years		(0.74)	-	-	(0.74)	-	-
7	Profit after tax (5-6)		5.61	0.60	2.58	8.19	(4.32)	5.52
8	Other Comprehensive Income/(Loss) (Net of Tax)							
a.	(I) Items that will not be reclassified to profit or loss							
	a) Equity Instruments through other comprehensive income		(0.15)	(0.01)	0.16	0.01	(0.34)	0.86
	Income tax relating to items that will not be reclassified to profit or loss		0.02	-	(0.02)	-	0.04	(0.09)
	<b>Sub-total (A)</b>		<b>(0.13)</b>	<b>(0.01)</b>	<b>0.14</b>	<b>0.01</b>	<b>(0.31)</b>	<b>0.77</b>
b.	(I) Items that will be reclassified to profit or loss		-	-	-	-	-	-
	<b>Sub-total (B)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Other Comprehensive Income / (Loss) (A+B)</b>		<b>(0.13)</b>	<b>(0.01)</b>	<b>0.14</b>	<b>0.01</b>	<b>(0.31)</b>	<b>0.77</b>
9	<b>Total Comprehensive Income/(Loss) for the Period (7+8)</b>		<b>5.48</b>	<b>0.59</b>	<b>2.72</b>	<b>8.20</b>	<b>(4.63)</b>	<b>6.29</b>
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	335.73
11	Earning per equity share:							
	(1) Basic		0.16	0.02	0.08	0.24	(0.14)	0.19
	(2) Diluted		0.16	0.02	0.08	0.24	(0.14)	0.19

Notes:

- The above financial results of Parsharti Investment Limited ('the Company') for the quarter & half year ended 30th September, 2021 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 11th November, 2021.
- The above financial results will be available on the Company's website : www.parshartiinvestment.com
- Management has taken a view to opt for taxation under section 115BAA of the Income tax Act, 1961 as it will be beneficial to the company compared to normal taxation rate scheme. Hence according to section 115BAA, the MAT Entitlement of Rs. 7,00,108/- upto 30th September, 2021 has been reversed.
- 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 the corresponding period/ previous year have been rearranged and regrouped wherever necessary.

Place: Mumbai  
Date: 11th November, 2021

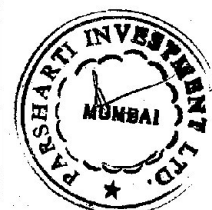
For Parsharti Investment Limited

R. D. Goyal  
DIN: 00184667  
Whole Time Director

**PARSHARTI INVESTMENT LIMITED**

**Balance Sheet as at 30th September, 2021**

Particulars	Note No	As at	As at
		30-September-2021	31-Mar-2021
		Rs.	Rs.
<b>ASSETS</b>			
<b>1.Non-Current assets</b>			
(a) Property, Plant and Equipments	3	0.00	0.00
(b) Financial Assets		-	-
(i) Non Current Investment	4	5.73	5.72
(c) Deferred tax assets (net)	19	11.19	14.60
(d) MAT Credit Entitlement		-	7.00
(f) Other non-current assets		-	-
<b>Total Non-current assets</b>		<b>16.92</b>	<b>27.32</b>
<b>2.Current Assets</b>			
(a) Inventories	5	92.61	82.56
(b) Financial Assets		-	-
(i) Trade receivables	6	2.75	1.71
(ii) Cash and cash equivalents	7A	0.22	1.32
(iii) Bank Balance other than above	7B	110.44	106.12
(iv) Loans	8	-	-
(v) Other Financial Assets	9	1.08	2.72
(c) Other current assets	10	5.18	0.76
<b>Total Current Assets</b>		<b>212.28</b>	<b>195.19</b>
<b>TOTAL ASSETS</b>		<b>229.20</b>	<b>222.51</b>
<b>EQUITY AND LIABILITIES</b>			
<b>A. EQUITY</b>			
(a) Equity Share Capital	11	335.73	335.73
(b) Other Equity	12	(109.79)	(117.98)
<b>Total Equity</b>		<b>225.94</b>	<b>217.75</b>
<b>B. LIABILITIES</b>			
<b>1. Non-Current Liabilities</b>			
(a) Financial Liabilities		-	-
(i) Long Term Borrowings		-	-
(ii) Deferred Tax Liabilities (Net)		-	-
(b) Long Term Provisions		-	-
<b>Total Non-Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>2. Current Liabilities</b>			
(a) Financial Liabilities		-	-
(i) Short-term borrowings	13	1.52	-
(ii) Trade and Other Payables		-	-
(iii) Other Financial Liabilities		-	-
(b) Other Current Liabilities	14	1.74	4.76
(c) Short Term Provisions		-	-
<b>Total Current Liabilities</b>		<b>3.26</b>	<b>4.76</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>229.20</b>	<b>222.51</b>



**PARSHARTI INVESTMENT LIMITED**

**Statement of Cashflows for the Quarter ended 30th September, 2021**

Sr. No.	Particular	As at	As at
		30-September-2021	31-Mar-2021
		Rs.	Rs.
<b>A</b>	<b>Cash Flow from Operating Activities</b>		
	Net Profit / (Loss) Before Tax & Extraordinary Items	17.98	5.87
	Adjustment for :	-	-
	Depreciaton	-	-
	Interest Income	-	-
	Interest Expenses & Financial Charges	-	-
	<b>Cash Generated from operations Before Working Capital Changes</b>	<b>17.98</b>	<b>5.87</b>
	Adjustment for :		
	Trade & Other Receivables	(1.05)	(1.65)
	Inventories	(10.04)	(7.65)
	Loans & Advances	-	1.54
	Other Financial Assets	1.64	1.57
	Other current assets	(4.42)	3.39
	Other Current Liabilities	(3.02)	3.81
	Short Term Provision	-	-
	<b>Cash Generated from Operations</b>	<b>1.09</b>	<b>6.88</b>
	Income Tax	(0.61)	0.92
	Provision for tax for earlier year	-	-
	<b>Net Cash Flow from/(used in) Operating Activities - (A)</b>	<b>1.70</b>	<b>5.96</b>
<b>B</b>	<b>Cash Flow from Investing Activities :</b>	-	-
	Profit on sale of Investment	-	-
	Sale of investment	-	-
	<b>Net Cash from/(used in) Investing Activities - (B)</b>	<b>-</b>	<b>-</b>
<b>C</b>	<b>Cash Flow from Financing Activities</b>	-	-
	Short-term borrowings	1.51	-
	<b>Net Cash from/(used in) Financing Activities - (C)</b>	<b>1.51</b>	<b>-</b>
	<b>Net Increase in Cash &amp; Cash Equivalentents - (A+B+C)</b>	<b>3.21</b>	<b>5.96</b>
	<b>Cash &amp; Cash Equivalentents as at the beginning</b>	<b>107.44</b>	<b>101.48</b>
	<b>Cash &amp; Cash Equivalentents as at the end</b>	<b>110.65</b>	<b>107.44</b>

