

SHARP INVESTMENTS LIMITED

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

CIN: L65993WB1977PLC031241

Email: sharpinvestment77@gmail.com, Website: www.sharpinvestmentsltd.com

Date: 13.11.2021

To,
BSE Limited
PhirozeJeejeebhoy Towers
Dalal Street
Mumbai – 400001
email ID: corp.relations@bseindia.com

To,
The Company Secretary & Listing Department ,
The Calcutta Stock Exchange Limited,
7, Lyons Range,
Kolkata – 700001

Respected Sir/Madam,

Sub: Unaudited Standalone Financial Result for the Quarter Ended and half year ended 30th September, 2021 under Regulation 33 of Listing Agreement, 2015

Please find the unaudited standalone financial result for the Quarter & Half Year Ended 30th September, 2021 and records annexed with this letter.

Thanking You,

Yours Faithfully,

For Sharp Investments Limited
sharp Investments Ltd.

Sandip Kumar Bej
Director
DIN: 02738193


Director

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, 2nd Floor, Kolkata-700001

Limited Review Report for the Quarter and Half Year ended 30th September, 2021.

1. We have reviewed the accompanying statement of unaudited standalone financial results of Sharp Investments Limited for the quarter ended 30th September, 2021 and year to date results for the period 01.04.2021 to 30.09.2021 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, 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 13th November 2021. 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.

Place : Kolkata
Date: 13/11/2021



For A. BALASARIA & CO
Chartered Accountant

Al Balasaria

(CA. ANIRUDH KUMAR BALASARIA)

Partner

M.No.054788

FRN: 319300E

UDIN-21054788AAA B61D9330

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, 2021)

(in Crores)

Sr.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
I	Revenue from operations	0.004	0.000	0.008	0.004	0.008	0.008
II	Other income	0.00	0.00	0.00	0.00	0.00	0.00
III	Total Income (I + II)	0.004	0.000	0.008	0.004	0.008	0.008
IV	Expenses:						
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	Employee benefits expense	0.012	0.005	0.005	0.016	0.009	0.018
	Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation and amortization expense	0.00	0.00	0.00	0.00	0.00	0.00
	Other expenses	0.021	0.036	0.010	0.056	0.046	0.063
	Total expenses	0.032	0.040	0.014	0.072	0.055	0.081
V	Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)	-0.028	-0.040	-0.007	-0.069	-0.047	-0.073
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before extraordinary items and tax (V - VI)	-0.028	-0.040	-0.007	-0.069	-0.047	-0.073
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit/(Loss) before tax (VII- VIII)	-0.028	-0.040	-0.007	-0.069	-0.047	-0.073
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	0.00
XI	Profit (Loss) for the period from continuing operations (IX-X)	-0.028	-0.040	-0.007	-0.069	-0.047	-0.073
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	Profit/(Loss) for the period (XI + XIV)	-0.028	-0.040	-0.007	-0.069	-0.047	-0.073
XVI	Other Comprehensive Income						
	Items that will not reclassified subsequently to profit or loss						
a	Remesurements 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
	Total Comprehensive income for the period (XV-XVI)	-0.028	-0.040	-0.007	-0.069	-0.047	-0.073
	Paid-up Equity Share Capital (Face Value Rs. 1/- Each)	24.21	24.21	24.21	24.21	24.21	24.21
XVII	Earnings per equity share:						
	(1) Basic	-0.001	-0.001	0.000	-0.001	-0.001	-0.002
	(2) Diluted	-0.001	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 13th November, 2021
- 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 (MIS-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: 13.11.2021

Place: Kolkata

By Order of the Board

For Sharp Investments Limited

Sharp Investments Ltd.

Sandip Kumar Bej

(Director)

DIN: 02738193

Sy
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, 2021

Particulars		30.09.2021 (Unaudited)	31.03.2021 (Audited)
	Assets		
1	Non-current assets		
	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	3.37	3.78
	iii) Other financial assets	0.00	0.00
	Deferred tax assets (net)	0.00	0.00
	Other non-current assets	0.00	0.00
	Total non-current assets	27.45	27.86
2	Current assets		
	Inventories	0.00	0.00
	Financial Assets	0.00	0.00
	i) Trade receivables	0.00	0.00
	ii) Cash and cash equivalents	1.79	1.43
	iii) Loans	0.00	0.00
	iv) Other financial assets	0.21	0.21
	Total current assets	2.00	1.64
	Total Assets	29.45	29.50
	Equity and Liabilities		
1	Equity		
	Equity Share Capital	24.21	24.21
	Other Equity	4.14	4.19
	Total Equity	28.35	28.40
2	Liabilities		
	Non-current liabilities		
	Borrowings	0.00	0.00
	provisions	0.00	0.00
	Total non-current liabilities	0.00	0.00
	Current liabilities		
	Financial Liabilities		
	Borrowings	0.00	0.00
	Trade payables	0.97	0.97
	Other Current Liabilities	0.05	0.05
	provisions	0.08	0.08
	Deferred tax liabilities (net)	0.00	0.00
	Total current liabilities	1.10	1.10
	Total liabilities	1.10	1.10
	Total Equity and Liabilities	29.45	29.50

Page 10 of 26802



SHARP INVESTMENTS LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER, 2021

	31.09.2021	31.03.2021
1. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax (a)	(4,70,000)	(7,29,576)
Add :		
Preliminary Expenses W/O.		
Sub Total - (b)	-	-
Operating Profit before Working Capital Changes (a)+(b)	(4,70,000)	(7,29,576)
Adjustments		
Decrease/(Increase) in Loan & Advance	4100000	11,45,577
Decrease/(Increase) in T.D.S	-	(5,850)
Decrease/(Increase) in Sundry Debtors	-	-
Increase in Current Liabilities	-	6,60,000
Sub Total - (c)	41,00,000	17,99,727
Net Cash from Operating Activities A	36,30,000	10,70,151
2. CASH FLOW FROM INVESTING ACTIVITIES		
Increase / (Decrease) in Investments	-	-
Net Cash from Investing Activities B	-	-
3. CASH FLOW FROM FINANCING ACTIVITIES		
Capital raised during the year	-	-
Profit/(Loss) of Transferor Companies	-	-
Amalgamation Reserve	-	-
Preliminary Expenses	-	-
Loan Raised during the year	-	-
Net Cash from Financing Activities C	-	-
Net Increase in Cash/Cash Equivalent A+B+C	36,30,000	10,70,151
Cash/Cash Equivalents (Opening)	1,43,24,172	1,32,54,021
Cash/Cash Equivalents (Closing)	1,79,54,172	1,43,24,172

