

SHARP INVESTMENTS LIMITED

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

CIN: L65993WB1977PLC031241

Phone: 033-40055190

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

Date: 14th 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 14th November 2024, under regulation 30 read with 33(3) of SEBI (Listing Obligations & disclosures Requirements) Regulations, 2015.

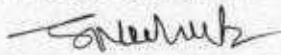
In terms of Regulation 33 of SEBI (Listing Obligations & disclosures Requirements) Regulations, 2015 & any other applicable regulations, we upload the Unaudited Financial Results for the quarter and half year ended 30th September 2024 of the Company in XBRL format along with Limited Review Report. The results reviewed by the Audit Committee & approved by the Board of Directors at their meeting held on 14th 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, 2nd Floor, Kolkata-700001

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

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Sharp Investments Limited** for the quarter ended **30th 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 14th 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 - 70001

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	Total Income (I + II)	0.000	0.000	0.000	0.000	0.000	0.257
IV	Expenses:						
	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
	Total expenses	0.005	0.133	0.112	0.138	0.245	0.255
V	Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)	-0.005	-0.133	-0.112	-0.138	-0.245	0.002
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)	-0.005	-0.133	-0.112	-0.138	-0.245	0.002
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit/(Loss) before tax (VII- VIII)	-0.005	-0.133	-0.112	-0.138	-0.245	0.002
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	Profit (Loss) for the period from continuing operations (IX-X)	-0.005	-0.133	-0.112	-0.138	-0.245	0.002
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)	-0.005	-0.133	-0.112	-0.138	-0.245	0.002
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
	Total Comprehensive income for the period (XV-XVI)	-0.005	-0.133	-0.112	-0.138	-0.245	0.002
	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	0.000	-0.003	-0.002	-0.003	-0.005	0.000
	(2) Diluted	0.000	0.000	0.000	0.000	0.000	0.000

Notes:

1. The above financial results have been reviewed by the Audit Committee and Board Members in its meeting held on 14th November, 2024
2. The Company operate in only one business segment i.e. Non Banking Financial Services.
3. 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.
4. 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

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CIN : L65993WB1977PLC031241

(in Crores)

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

Particulars		30.09.2024 (Unaudited)	31.03.2024 (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	3.04	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
	Total non-current assets	27.12	27.12
2	Current assets		
	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
	Total current assets	3.94	3.87
	Total Assets	31.06	30.99
Equity and Liabilities			
1	Equity		
	Equity Share Capital	24.21	24.21
	Other Equity	4.04	4.18
	Total Equity	28.25	28.39
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	2.68	2.47
	Other Current Liabilities	0.05	0.05
	provisions	0.08	0.08
	Deferred tax liabilities (net)	0.00	0.00
	Total current liabilities	2.81	2.60
	Total liabilities	2.81	2.60
	Total Equity and Liabilities	31.06	30.99

Sharp Investments Ltd.

(Signature)

Managing Director

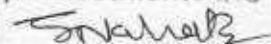
SHARP INVESTMENTS LIMITED

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

Sharp Investments Ltd.



Managing Director