

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: 14.11.2022

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
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Respected Sir/Madam,

Sub: Unaudited Standalone Financial Result for the Quarter Ended and half year ended 30th September, 2022 under Regulation 33 of Listing Agreement, 2015

Please find the unaudited standalone financial result for the Quarter & Half Year Ended 30th September, 2022 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, 2022.

1. We have reviewed the accompanying statement of unaudited standalone financial results of Sharp Investments Limited for the quarter ended 30th September, 2022 and year to date results for the period 01.04.2022 to 30.09.2022 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 2022. 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: 14.11.2022

For KUMAR ROY BARMAN PRASANTA & ASSOCIATES
Chartered Accountant
FRN: 330634E


(PRASANTA KUMAR ROYBARMAN)
Proprietor
M.No.013905

UDIN: 22013905BDA0LD8110



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, 2022)

Sr.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended 31.03.2022
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	
I	Revenue from operations	0.000	0.000	0.004	0.000	0.004	0.025
II	Other Income	0.00	0.000	0.00	0.00	0.00	0.000
III	Total Income (I + II)	0.000	0.000	0.004	0.000	0.004	0.025
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	0.005	0.005	0.012	0.010	0.016	0.034
	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	0.072	0.009	0.021	0.081	0.055	0.067
	Total expenses	0.077	0.014	0.032	0.091	0.072	0.101
V	Profit(Loss) before exceptional and extraordinary items and tax (III - IV)	-0.077	-0.014	-0.028	-0.091	-0.068	-0.015
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)	-0.077	-0.014	-0.028	-0.091	-0.068	-0.015
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit(Loss) before tax (VII - VIII)	-0.077	-0.014	-0.028	-0.091	-0.068	-0.015
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)	-0.077	-0.014	-0.028	-0.091	-0.068	-0.015
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)	-0.077	-0.014	-0.028	-0.091	-0.068	-0.015
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)	-0.077	-0.014	-0.028	-0.091	-0.068	-0.015
	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	-0.002	0.000	-0.001	-0.002	-0.001	0.000
	(2) Diluted	-0.002	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, 2022.
- The Company operates 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 recognized accounting principles and policies to the extent applicable.
- Figures for the previous periods have been regrouped / reclassified wherever necessary.

Date: 14.11.2022
Place: Kolkata

By Order of the Board
For Sharp Investments Limited
Sharp Investments Ltd.

Sandeep Kumar (S)
(Director)
Dir: 02738193

DIRECTOR



Statement of Standalone Assets and Liabilities as at September 30, 2022

Particulars		30.09.2022 (Unaudited)	31.03.2022 (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	0.00	0.00
	ii) Loans	24.08	24.08
	iii) Other financial assets	2.96	2.96
	Deferred tax assets (net)	0.00	0.00
	Other non-current assets	0.00	0.00
	Total non-current assets	27.04	27.04
2	Current assets		
	Inventories	0.00	0.00
	Financial Assets	0.00	0.00
	i) Trade receivables	0.00	0.03
	ii) Cash and cash equivalents	2.74	2.36
	iii) Loans	0.00	0.00
	iv) Other financial assets	0.21	0.21
	Total current assets	2.95	2.60
	Total Assets	29.99	29.64
Equity and Liabilities			
1	Equity		
	Equity Share Capital	24.21	24.21
	Other Equity	4.05	4.17
	Total Equity	28.26	28.38
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	1.60	1.13
	Other Current Liabilities	0.05	0.05
	provisions	0.08	0.08
	Deferred tax liabilities (net)	0.00	0.00
	Total current liabilities	1.73	1.26
	Total Liabilities	1.73	1.26
	Total Equity and Liabilities	29.99	29.64

[Signature]
 Director



SHARP INVESTMENTS LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2022 (STANDARD ONE)

(in crores)

	30.09.2022	31.03.2022
	<u>(Unaudited)</u>	<u>(Audited)</u>
1. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax (a)	(0.091)	(0.015)
Add :		
Preliminary Expenses W/O. Depreciation	-	-
Sub Total - (b)	-	-
Operating Profit before Working Capital Changes (a)+(b)	(0.091)	(0.015)
Adjustments		
Decrease/(Increase) in Loans & Advances		0.821
Decrease/(Increase) in Sundry Debtors		(0.033)
Increase in Current Liabilities	0.469	0.156
Sub Total - (c)	0.469	0.944
Net Cash from Operating Activities	A 0.378	0.929
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 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 0.378	0.929
Cash/Cash Equivalents (Opening)	2.361	1.432
Cash/Cash Equivalents (Closing)	2.739	2.361

Sharp Investments Ltd.


Director

