

# SHARP INVESTMENTS LIMITED

Regd. Office: 14, N.S. Road, 2<sup>nd</sup> Floor, Kolkata - 700001

CIN: L65993WB1977PLC031241

Phone: 033-40055190

Email: smn1098@rediffmail.com, Website: [www.sharpinvestmentslid.com](http://www.sharpinvestmentslid.com)

Date: 13<sup>th</sup> February, 2024

To, The Listing Department, BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai - 400001 Scrip Code: 538212	6851305	To, The Company Secretary & Listing Department, The Calcutta Stock Exchange Limited, 7, Lyons Range, Kolkata - 700001 Scrip Code: 29293
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Respected Sir,

Sub: Outcome of the Board Meeting held on 13<sup>th</sup> February 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 nine months ended 31<sup>st</sup> December, 2023 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 13th February, 2024.

Board Meeting commenced at 4.00 pm & concluded at 4.30 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



Regd. office: NANDKUNJ 33/C MOTILAL NEHRU ROAD, KOLKATA- 700 029, WEST BENGAL, INDIA

**MURMURIA & ASSOCIATES**

**CHARTERED ACCOUNTANTS**

E-mail: [murmuriassoc@gmail.com](mailto:murmuriassoc@gmail.com)

### Limited Review Report

To  
The Board of Directors  
**Sharp Investments Limited**  
14, N.S. Road, 2<sup>nd</sup> Floor, Kolkata-700001

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Sharp Investments Limited ("the company")** for the quarter ended 31<sup>st</sup> December, 2023 and year to date results for the period 01.04.2023 to 31.12.2023 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. 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 and 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 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

For MURMURIA & ASSOCIATES  
CHARTERED ACCOUNTANT  
FRN: 316188E

*Sunil Murmuria*

CA, SUNIL MURMURIA  
PROPRIETOR  
M.No.052943  
UDIN: 24052943BKAIN15246  
Date: 13.02.2023  
Place: Kolkata



**SHARP INVESTMENTS LIMITED**  
Registered Office: 14, N.S. Road, 2nd Floor, Kolkata - 700001  
CIN : L65993WB1977PLC031241  
(Unaudited Standalone Financial Result For the Quarter Ended 31st December, 2023)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
I	Revenue from operations	0.000	0.000	0.000	0.020	0.000	0.108
II	Other income	0.00	0.00	0.00	0.000	0.000	0.00
III	<b>Total Revenue (I + II)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.020</b>	<b>0.000</b>	<b>0.108</b>
IV	<b>Expenses:</b>						
	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	0.005	0.005	0.003	0.014	0.013	0.021
	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	0.002	0.107	0.004	0.227	0.085	0.086
	<b>Total expenses</b>	<b>0.007</b>	<b>0.112</b>	<b>0.007</b>	<b>0.241</b>	<b>0.098</b>	<b>0.107</b>
V	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>	<b>-0.007</b>	<b>-0.112</b>	<b>-0.007</b>	<b>-0.221</b>	<b>-0.098</b>	<b>0.001</b>
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit before extraordinary items and tax (V - VI)</b>	<b>-0.007</b>	<b>-0.112</b>	<b>-0.007</b>	<b>-0.221</b>	<b>-0.098</b>	<b>0.001</b>
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX	<b>Profit before tax (VII - VIII)</b>	<b>-0.007</b>	<b>-0.112</b>	<b>-0.007</b>	<b>-0.221</b>	<b>-0.098</b>	<b>0.001</b>
X	<b>Tax expense:</b>						
	(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
XI	<b>Profit (Loss) for the period from continuing operations (IX - X)</b>	<b>-0.007</b>	<b>-0.112</b>	<b>-0.007</b>	<b>-0.221</b>	<b>-0.098</b>	<b>0.001</b>
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	0.000
XIV	<b>Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XV	<b>Profit (Loss) for the period (XI + XIV)</b>	<b>-0.007</b>	<b>-0.112</b>	<b>-0.007</b>	<b>-0.221</b>	<b>-0.098</b>	<b>0.001</b>
XVI	Other Comprehensive Income(Net of tax)	0.00	0.00	0.00	0.00	0.00	0.00
XVII	<b>Total Comprehensive Income for the period (XV-XVI)</b>	<b>-0.007</b>	<b>-0.112</b>	<b>-0.007</b>	<b>-0.221</b>	<b>-0.098</b>	<b>0.001</b>
	<b>Paid-up Equity Share Capital (Face Value Rs. 1/- Each)</b>	<b>24.21</b>	<b>24.21</b>	<b>24.21</b>	<b>24.21</b>	<b>24.21</b>	<b>24.21</b>
XVIII	<b>Earnings per equity share:</b>						
	(1) Basic	0.000	-0.005	0.000	-0.009	-0.004	0.000
	(2) Diluted	0.000	-0.005	0.000	-0.009	-0.004	0.000

**Notes:**

- The above results have been reviewed by the Audit Committee and Board Members in its meeting held on 13th February, 2024.
- The Company operate in only one business segment i.e. Non Banking Financial Services.
- Figures for the previous periods have been regrouped / reclassified wherever necessary.
- The Company has adopted Indian Accounting standards (Ind AS) with effect from 01st April, 2017 and accordingly, the above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under section 133 of the companies Act, 2013.
- The above results for the quarter & nine months ended 31st December 2023 along with Auditor Report has been approved by the Board of Directors of the Company.

Date: 13.02.2024

Place: Kolkata

By Order of the Board:

For Sharp Investments Limited

**Sharp Investments Ltd.**

Sagar Mal Nath

(Managing Director)

DIN: 00307611

