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**Parsharti
Investment Limited**

Website : www.parshartiinvestment.com

CIN No : L65990MH1992PLC069958

Statement of Unaudited Financial Results for the Quarter and Half year ended 30th September, 2019

Sr. No.	Particulars	Three Months Ended			Six Months Ended	
		30-09-19	30-06-19	30-09-18	30-09-19	30-09-18
		()	()	()	()	()
1	Income					
a.	Revenue from operations	235,539	383,098	2,005,839	618,637	3,078,000
b.	Other Income	-	-	-	-	-
	Total Revenue (a+b)	235,539	383,098	2,005,839	618,637	3,078,000
2	Expenses:					
a.	Purchase of Stock-in-Trade	-	-	4,034,146	-	5,341,554
b.	Changes in inventories	10,440	0	(2,781,066)	10,440	(3,351,877)
c.	Employee benefit expense	90,450	104,330	28,490	194,780	47,740
d.	Financial costs	-	-	-	-	-
e.	Depreciation and amortization expense	-	-	-	-	-
f.	Other expenses	185,953	167,115	542,945	353,068	759,982
	Total Expenses	286,843	271,445	1,824,515	558,288	2,797,399
3	Profit before tax from Ordinary Activities (1-2)	(51,304)	111,653	181,324	60,349	280,601
4	Exceptional Items	-	-	-	-	-
5	Profit before tax (3-4)	(51,304)	111,653	181,324	60,349	280,601
6	Tax expenses:	-	-	-	-	-
7	Profit after tax (5-6)	(51,304)	111,653	181,324	60,349	280,601
8	Other Comprehensive Income/(Loss) Net of Tax					
a.	Fair Value Measurement differences	(122,305)	(240,380)	(866,760)	(362,685)	(855,031)
9	Total Comprehensive Income for the Period (7+8)	(173,609)	(128,727)	(685,436)	(302,336)	(574,430)
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
11	Earning per share (Rs.) Face Value of Rs. 10 each					
	(1) Basic	(0.05)	(0.04)	(0.20)	(0.09)	(0.17)
	(2) Diluted	(0.05)	(0.04)	(0.20)	(0.09)	(0.17)

Notes :

- The standalone financial results of Parsharthi Investment Limited ('the Company') for the quarter and half year ended 30th September, 2019 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 30.10.2019 and have been subjected to limited review by the auditors.
- The Company has adopted Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 as amended, w.e.f 01st April, 2019 and the effective date of such transition is 01 April, 2018. The restated Ind AS results for the quarter and half year ended 30 September 2018 have not been subjected to limited review. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of the Company's affairs.
- There is a possibility that these financial results for the current and previous periods may require adjustments due to changes in financial reporting requirements arising from new standards, modifications to the existing standards, guidelines issued by the Ministry of Corporate Affairs or changes in the use of one or more optional exemptions from full retrospective application of certain Ind AS permitted under Ind AS 101 which may arise upon finalisation of the financial statements as at and for the year ending 31st March, 2020 prepared under "Ind AS".
- Reconciliation of Net Profit for the quarter and half year ended 30th September, 2018 as reported under erstwhile Indian GAAP and Ind AS is summarised as below:

Particulars	Three Months ended September 2018 (Unaudited) (Rs.)	Six months ended September 2018 (Unaudited) (Rs.)
Net profit after tax as reported under Indian GAAP	181,324	280,601
Indian GAAP Adjustment	0	
Other Comprehensive Income Net tax as per Ind AS		
Fair Value Measurement difference	(866,760)	(855,031)
Total Comprehensive Income As per Ind AS	(685,436)	(574,430)

- The standalone results will be available on the Company's website.
- The company is mainly dealing in financial consultancy & allied services and it is the only reportable segment as per Accounting standard on segment Reporting (AS17) issued by ICAI.
- The figures for the corresponding period/ previous year have been rearranged and regrouped wherever necessary.

Place: Mumbai
Date: 30.10.2019

For Parsharthi Investment Limited

R. D. Goyal
DIN 00184667
Whole Time Director

