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: 03rd November, 2026

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 03rd November 2026, 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 2026 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 03rd November 2026.

Board Meeting commenced at 12:30 P.M & concluded at 01.30 P.M

This is for the information & records of the exchange

Thanking You,

Yours Faithfully,
For Sharp Investments Limited

Sagar Mal Nahata
Managing Director
DIN: 00307611

ARUN JAIN & ASSOCIATES

15 Jatin Das Road, 5th Floor, Ambient Mansion, Kolkata – 700 029

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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

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

We have reviewed the accompanying statement of unaudited standalone financial results of **Sharp Investments Limited** for the quarter ended **30th September, 2026** and year to date results for the period 01.04.2026 to 30.09.2026 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.

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 03rd November, 2026. Our responsibility is to issue a report on the Statement based on our review.

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

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 Arun Jain & Associates
Chartered Accountants
FRN : 325687E

ARUN JAIN & ASSOCIATES M. No.- 53693 Chartered Accountants

(CA Arun Kumar Jain)
Proprietor
Membership No : 053693
Peer Review Certificate No : 017694
UDIN : 26053693BPUTUQ2684
Place : Kolkata
Date : 03rd November, 2026

SHARP INVESTMENTS LIMITED

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

CIN : L65993WB1977PLC031241

(Rs in lacs)

Statement of Standalone Assets and Liabilities as at September 30, 2026			
	Particulars	30.09.2026 (Unaudited)	31.03.2026 (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	2,161.60	2,408.46
	ii)Loans	348.25	321.30
	iii)Other financial asstes	0.00	0.00
	Deferred tax assets (net)	0.00	0.00
	Other non-current assets	0.00	0.00
	Total non-current assets	**2,509.85**	**2,729.76**
2	**Current assets**		
	Inventories	0.00	0.00
	Financial Assets	0.00	0.00
	i)Trade receivables	0.00	26.00
	ii)Cash and cash equivalents	401.03	401.93
	iii)Loans	0.00	0.00
	iv)Other financial assets	0.10	27.98
	Total current assets	**401.13**	**455.91**
	Total Assets	**2,910.98**	**3,185.67**
	Equity and Liabilities		
1	**Equity**		
	Equity Share Capital	2,420.97	2,420.97
	Other Equity	447.12	415.17
	Total Equity	**2,868.09**	**2,836.14**
2	**Liabilities**		
	Non-current liabilities		
	Borrowings	0.00	0.00
	provisions	0.00	0.00
	Total non-current liabilities	**0.00**	**0.00**
	Current libilities		
	Financial Liabilities		
	Borrowings	0.00	0.00
	Trade paybles	25.20	341.00
	Other Current Liabilities	3.43	4.92
	provisions	14.26	3.61
	Deferred tax libilities(net)	0.00	0.00
	Total current liabilities	42.89	349.53
	Total liabilities	42.89	349.53
	Total Equity and Liabilities	**2,910.98**	**3,185.67**

ARUN JAIN & ASSOCIATES Chartered Accountants M. No.- 53693

SHARP INVESTMENTS LTD. Kol

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, 2026)

(in Lacs)

Sr.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	50.691	6.430	0.000	57.120	0.000	26.280
II	Other income	0.000	5.980	0.000	5.980	0.000	0.000
III	**Total Income (I + II)**	**50.691**	**12.410**	**0.000**	**63.100**	**0.000**	**26.280**
IV	**Expenses:**						
	Cost of materials consumed	0.000	0.000	0.000	0.000	0.000	0.000
	Purchases of Stock-in-Trade	0.000	0.000	0.000	0.000	0.000	0.000
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	0.000	0.000	0.000	0.000	0.000	0.000
	Employee benefits expense	**0.640**	**0.490**	**3.100**	**1.130**	**6.280**	**8.410**
	Finance costs	0.000	0.000	0.000	0.000	0.000	0.000
	Depreciation and amortization expense	0.000	0.000	0.000	0.000	0.000	0.000
	Listing Fees	0.000	3.830	0.000	3.830	0.000	0.000
	Other expenses	**14.971**	**0.570**	**9.900**	**15.540**	**14.830**	**17.080**
	Total expenses	**15.611**	**4.890**	**13.000**	**20.500**	**21.110**	**25.490**
V	**Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)**	**35.080**	**7.520**	**-13.000**	**42.600**	**-21.110**	**0.790**
VI	Exceptional items	0.000	**0.000**	0.000	0.000	0.000	0.000
VII	**Profit/(Loss) before extraordinary items and tax (V - VI)**	**35.080**	**7.520**	**-13.000**	**42.600**	**-21.110**	**0.790**
VIII	Extraordinary items	0.000	**0.000**	0.000	0.000	0.000	0.000
IX	**Profit/(Loss) before tax (VII- VIII)**	**35.080**	**7.520**	**-13.000**	**42.600**	**-21.110**	**0.790**
X	Tax expense:						
	(1) Current tax	**10.650**	0.000	0.000	**10.650**	0.000	0.000
	(2) Deferred tax	0.000	0.000	0.000	0.000	0.000	0.000
XI	**Profit (Loss) for the period from continuing operations (IX-X)**	**24.430**	**7.520**	**-13.000**	**31.950**	**-21.110**	**0.790**
XII	Profit/(loss) from discontinuing operations	0.000	0.000	0.000	0.000	0.000	0.000
XIII	Tax expense of discontinuing operations	0.000	0.000	0.000	0.000	0.000	0.000
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	0.000	0.000	0.000	0.000	0.000	0.000
XV	**Profit/(Loss) for the period (XI + XIV)**	**24.430**	**7.520**	**-13.000**	**31.950**	**-21.110**	**0.790**
XVI	Other Comprehensive Income						
	Items that will not reclassfied sunsequently to profit or loss						
a	Remesurements of net defined Benefits Pains	0.000	0.000	0.000	0.000	0.000	0.000
b	Tax on above	0.000	0.000	0.000	0.000	0.000	0.000
	Total Comprehensive income for the period (XV-XVI)	**24.430**	**7.520**	**-13.000**	**31.950**	**-21.110**	**0.790**
	Paid-up Equity Share Capital (Face Value Rs. 1/- Each)	24.210	24.210	24.210	24.210	24.210	24.210
XVII	**Earnings per equity share:**						
	(1) Basic	1.009	0.311	-0.277	0.680	-0.449	0.017
	(2) Diluted	1.009	0.311	-0.277	0.680	-0.449	0.017

Notes:

1. The above financial results have been reviewed by the Audit Committee and Board Members in its meeting held on 03rd November, 2026
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 accountiong principles and policies to the extent applicable.
4. Figures for the previous periods have been regrouped / reclassified wherever necessary.

Date: 03.11.2026

Place: Kolkata

By Order of the Board

For Sharp Investments Limited

S Nahata

Sagar Mal Nahata

(Managing Director)

DIN: 02738193

ARUN JAIN & ASSOCIATES M. No.-53693 Chartered Accountants

SHARP INVESTMENTS LIMITED

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CIN : L65993WB1977PLC031241

Statement of Cash Flows for the half year ended 30th September, 2026

(Rs in lacs)

Particulars	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)
Cash Flow from Operating Activities		
Profit before tax as per statement of profit and loss	42.60	(21.11)
Adjustments for:		
Interest Income	-	-
Depreciation	-	-
Operating Profit before Working Capital Changes	42.60	(21.11)
Changes in Working Capital		
(Increase)/decrease in loans	(26.95)	-
(Increase)/decrease in trade receivables	26.00	13.90
(Increase)/decrease in other financial assets and others	274.74	-
Increase/(decrease) in trade payables	(315.80)	-
Increase/(decrease) in other financial liabilities and provisions	(12.14)	40.50
	(11.55)	33.29
Less: Direct taxes paid	(10.65)	-
Net cash (used in) Operating Activities	(0.90)	33.29
Cash Flow from Investing Activities		
Interest Income	-	-
Purchase of Property, Plant and Equipment	-	-
Net cash (used in) Investing Activities	-	-
Cash Flow from Financing Activities		
Repayment of long term borrowings	-	-
Net cash (used in) Financing Activities	-	-
Net Increase / (Decrease) in Cash & Bank Balances	(0.90)	33.29
Add: Cash & Cash Equivalents at beginning of the year	401.93	363.00
Cash & Cash Equivalents at end of the year	**401.03**	**396.29**

ARUN JAIN & ASSOCIATES * Chartered Accountants * M. No. 053693

SHARP INVESTMENTS LTD. Kol