

<b>General information about company</b>		
Scrip code*	542377	
NSE Symbol*	NOTLISTED	
MSEI Symbol*	NOTLISTED	
ISIN*	INE512R01010	
Name of company	Aar Shyam India Investment Company Ltd	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	30-05-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	25-05-2026	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Single segment	
Description of single segment	NBFC Activities upto January 23, 2026. Post January 23, 2026, the company is yet to commence other business activity	
Start date and time of board meeting	30-05-2026 16:00	
End date and time of board meeting	30-05-2026 16:45	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether the company has any related party?	No	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	No	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	30-05-2025	
Indicate Company website link for updated RPT policy of the Company	<a href="https://www.aarshyam.in/">https://www.aarshyam.in/</a>	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	There is no default on Loan and Debt Securities

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	2.07	8.66
	Other income	0.97	0.97
	<b>Total income</b>	<b>3.04</b>	<b>9.63</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	2.84	11.79
(e)	Finance costs	0.08	0.17
(f)	Depreciation, depletion and amortisation expense	0.04	0.15
(g)	<b>Other Expenses</b>		
1	Other	3.45	80.9
	<b>Total other expenses</b>	<b>3.45</b>	<b>80.9</b>
	<b>Total expenses</b>	<b>6.41</b>	<b>93.01</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>-3.37</b>	<b>-83.38</b>
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	<b>-3.37</b>	<b>-83.38</b>
<b>6</b>	<b>Tax expense</b>		
7	Current tax	0	0
8	Deferred tax	0	0
<b>9</b>	<b>Total tax expenses</b>	<b>0</b>	<b>0</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>-3.37</b>	<b>-83.38</b>
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>16</b>	<b>Total profit (loss) for period</b>	<b>-3.37</b>	<b>-83.38</b>
17	<a href="#">Other comprehensive income net of taxes</a>	0	0
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>-3.37</b>	<b>-83.38</b>
<b>19</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
<b>21</b>	<b>Details of equity share capital</b>		

	Paid-up equity share capital	300	300	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve		-27.85	
<b>23</b>	<b>Earnings per share</b>			
<b>i</b>	<b>Earnings per equity share for continuing operations</b>			
	Basic earnings (loss) per share from continuing operations	-0.11	-2.78	
	Diluted earnings (loss) per share from continuing operations	-0.11	-2.78	
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	-0.11	-2.78	
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.11	-2.78	
24	Debt equity ratio			Textual Information( 1)
25	Debt service coverage ratio			Textual Information( 2)
26	Interest service coverage ratio			Textual Information( 3)
<b>27</b>	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>		

**Text Block**

Textual Information(4)

The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 30th May, 2026

The Statutory Auditors have audited the above financial results for the quarter & year ended 31st March, 2026

The segment reporting provisions are not applicable. The Company was engaged in only one business segment i.e.NBFC activities up to January 23, 2026. Post January 23, 2026, the company is yet to commence other business activities.

The Company has ceased carrying on business as a Non-Banking Financial Company (NBFC). The Reserve Bank of India (RBI) approved the surrender and cancellation of the Certificate of Registration on January 23, 2026

The figures for the quarter and year ended 31.03.2026 are the balancing figures between the Audited figures in respect of full financial year and the year to date figures upto the 4th quarter.

The figures of the previous period/year have been regrouped/recast, wherever considered necessary, to confirm to the current year's classification.

The company has adopted Indian Accounting Standards ( Ind AS ) Prescribed under section 133 of the companies act,2013 read with the relevant Rules issued thereunder.The date of transition to Ind AS is april 01,2018 and accordingly,financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting "and the other accounting principles generally accepted in india. The impact of transition has been accounted for the operating reserves and the comparative period figures have been reinstated accordingly.

<b>Statement of Asset and Liabilities</b>		
	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	0.11
	Capital work-in-progress	0
	Investment property	0
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	<b>Non-current financial assets</b>	
	Non-current investments	0
	Trade receivables, non-current	0
	Loans, non-current	309.7
	<b>Other non-current financial assets</b>	
1	Other Non Financial Assets	10.15
2		
3		
4		
5		
	<b>Details of other non-current financial assets</b>	
	<b>Total of other non-current financial assets</b>	<b>10.15</b>
	<b>Total non-current financial assets</b>	<b>319.85</b>
	Deferred tax assets (net)	0.02
	<b>Other non-current assets</b>	
1		
2		
3		
4		
5		
	<b>Details of other non-current assets</b>	
	<b>Total of other non-current assets</b>	
	<b>Total non-current assets</b>	<b>319.98</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	0
	<b>Current financial asset</b>	
	Current investments	0
	Trade receivables, current	0
	Cash and cash equivalents	8.75
	Bank balance other than cash and cash equivalents	0
	Loans, current	0
	<b>Other current financial assets</b>	
1		
2		

3		
4		
5		
	<b>Details of other current financial assets</b>	
		<b>Total of Other current financial assets</b>
		<b>Total current financial assets</b>
		<b>8.75</b>
	Current tax assets (net)	
	<b>Other current assets</b>	
1		
2		
3		
4		
5		
	<b>Details of other current assets</b>	
		<b>Total of other current assets</b>
		<b>Total current assets</b>
		<b>8.75</b>
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
		<b>Total assets</b>
		<b>328.73</b>
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	300
	Other equity	-27.85
		<b>Total equity attributable to owners of parent</b>
		<b>272.15</b>
	Non controlling interest	
		<b>Total equity</b>
		<b>272.15</b>
<b>2</b>	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	34
	<b>Trade Payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	<b>Total Trade payable</b>	<b>0</b>
	<b>Other non-current financial liabilities</b>	
1		
2		
3		
4		
5		
	<b>Details of other non-current financial liabilities</b>	
		<b>Total of other non-current financial liabilities</b>
		<b>Total non-current financial liabilities</b>
		<b>34</b>
	Provisions, non-current	0
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	<b>Other non-current liabilities</b>	
1		
2		
3		
4		

5		
	<b>Details of other non-current liabilities</b>	
		<b>Total of other non-current liabilities</b>
		<b>Total non-current liabilities</b>
		<b>34</b>
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	0
	<b>Trade Payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	<b>Total Trade payable</b>	<b>0</b>
	<b>Other current financial liabilities</b>	
1		
2		
3		
4		
5		
	<b>Details of other current financial liabilities</b>	
		<b>Total of other current financial liabilities</b>
		<b>Total current financial liabilities</b>
		<b>0</b>
	<b>Other current liabilities</b>	
1	Other current liabilities	4.95
2		
3		
4		
5		
	<b>Details of other current liabilities</b>	
		<b>Total of other current liabilities</b>
		<b>4.95</b>
	Provisions, current	17.63
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
		<b>Total current liabilities</b>
		<b>22.58</b>
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
		<b>Total liabilities</b>
		<b>56.58</b>
		<b>Total equity and liabilities</b>
		<b>328.73</b>
	<b>Disclosure of notes on assets and liabilities</b>	

**Other Comprehensive Income**

Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss		
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income		

<b>Cash flow statement, indirect</b>		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	-83.38
2	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	0
	Adjustments for decrease (increase) in trade receivables, current	0
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-0.4
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	81.76
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	0
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	1.65
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	0.15
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	1.17
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>84.33</b>
	<b>Net cash flows from (used in) operations</b>	<b>0.95</b>
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>0.95</b>
3	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0

	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	0
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) investing activities</b>	<b>0</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>0</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>0.95</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>0.95</b>

	Cash and cash equivalents cash flow statement at beginning of period	7.8
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>8.75</b>

**Details of Impact of Audit Qualification**

Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Garg Agrawal & Agrawal	Yes	31-08-2028

