



AAR SHYAM INDIA INVESTMENT COMPANY LIMITED

AAR SHYAM INDIA INVESTMENT COMPANY LIMITED

February 10, 2025

The Manager Listing Department BSE Limited Phirozee Jeejeebhoy Towers Dalal Street, 25th Floor Mumbai – 400 001	The Calcutta Stock Exchange Ltd. 7, Lyons Range Kolkata -700 001
Name of Scrip: Aar Shyam India Investment Company Ltd Scrip Code: 542377	CSE Scrip Code: 011600

Dear Sirs,

Subject: Outcome of the Board Meeting of M/s Aar Shyam India Investment Company Limited held on February 10, 2025 to consider and approve the Un Audited Financial Results for the Quarter and nine months ended December 31, 2024.

Pursuant to the provisions of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held today i.e., February 10, 2025, has inter-alia, considered and approved the following matters:

1. The Un-audited quarterly Financial Results (Standalone) for the quarter and nine months ended December 31, 2024
2. Limited Review Report (Standalone) issued by the Statutory Auditors pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Further, in compliance with regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, please find enclosed the Unaudited Financial Results (Standalone) & Limited Review Report issued by Statutory Auditors for the quarter and nine months ended December 31, 2024.

The Board meeting commenced at 05:40 P.M and concluded at 06:45 P.M.

This is for your information and record.

Thanking you.
Yours faithfully,

For AAR SHYAM INDIA INVESTMENT COMPANY LIMITED

DRISHTI
SIDHWA

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DRISHTI SIDHWA
Date: 2025.02.10
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(DRISHTI SIDHWA)
Company Secretary and Compliance Officer

Regd. Office: no 920, 9th Floor Kirti Shikar Building Dist. Centre Janakpuri, New Delhi – 110058

CIN: L67120DL1983PLC015266, Email [Id: info@aarshyam.in](mailto:info@aarshyam.in)

Website: www.aarshyam.in

Ph. No: 91 11 45626909

AAR SHYAM INDIA INVESTMENT COMPANY LIMITED

CIN:L67120DL1983PLC015266

Regd. Office: Space No.920, Kirti Shikhar Building, District Centre, Janak Puri B-1, West Delhi New Delhi-110058

Tel:011-45626909

Email: info@aarshyam.in

Statement of Standalone Unaudited Results for the Quarter Ended 31/12/2024

(Rs.in Lakhs)

Particulars	Quarter Ended (Unaudited)			Year to date figures for current period ended	Year to date figures for Previous period ended	Previous Year Ended (Audited)
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
Refer Notes Below						
1 (i) Revenue from operations						
Interest Income	7.19	7.08	7.05	21.27	19.61	26.81
Dividend Income	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-
Fees and commission Income	-	-	-	-	-	-
Net gain on fair value changes	-	-	-	-	-	-
Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
Sale of products (including Excise Duty)	-	-	-	-	-	-
Sale of services	-	-	-	-	-	-
Other	0.07	0.01	0.04	0.09	(36.70)	0.90
(ii) Other revenue from operations						
2 Total Revenue From Operations	7.25	7.09	7.09	21.36	(17.10)	27.71
3 Expenses						
Cost of Materials Consumed	-	-	-	-	-	-
Purchase of Stock-in-Trade	-	-	-	-	-	-
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-	-	-	-	-	-
Employees Cost	2.94	3.94	2.47	9.83	7.94	11.15
Interest & Finance Charges	0.021	0.021	0.022	0.064	0.225	0.28
Depreciation	0.01	0.01	0.02	0.04	0.07	0.10
Fees and commission expense	-	-	-	-	-	-
Net loss on fair value changes	-	-	-	-	-	-
Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
Impairment on financial instruments	-	-	-	-	-	-
Other Expenses	3.87	3.97	2.24	13.211	12.078	54.70
4 Total Expenses	6.85	7.95	4.76	23.15	20.32	66.22
5 Profit/(Loss) before exceptional Items & tax (2-4)	0.39968	(0.86)	2.33	(1.79)	(37.42)	(38.51)
6 Exceptional items	-	-	-	-	-	-
7 Profit/(Loss) before Tax (5-6)	0.40	(0.86)	2.33	(1.79)	(37.42)	(38.51)
8 Tax expense	-	-	-	-	-	-
Current Tax	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	-
9 Net Profit/(Loss) for the period/year (7-8)	0.40	(0.86)	2.33	(1.79)	(37.42)	(38.51)
10 Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	-	-	-	-	0.20	0.20
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Subtotal (A)	-	-	-	-	0.20	0.20
(B) (i) Items that will be reclassified to profit or loss (specify items and amounts)	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Subtotal (B)	-	-	-	-	-	-
Other Comprehensive Income (A + B)	-	-	-	-	0.20	0.20
11 Total Comprehensive Income for the period/year(9+10)	0.40	(0.86)	2.33	(1.79)	(37.22)	(38.32)
12 Paid-up equity share capital (Face Value of the Share is Rs.10/-)	300.00	300.00	300.00	300.00	300.00	300.00
13 Reserve excluding Revaluation Reserves (As per balance sheet of prev.ac yr.)	70.64	70.64	111.17	70.64	111.17	70.64
14 Earnings Per Share (EPS)						
Basic	0.01	(0.03)	0.08	(0.06)	(1.25)	(1.28)
Diluted	0.01	(0.03)	0.08	(0.06)	(1.25)	(1.28)

See accompanying note to the financial results

* Applicable in the case of consolidated results.

Note: The classification / disclosure of items in the financial results shall be in accordance with the Revised Schedule VI of the Companies Act, 1956/ Schedule III of CA, 2013

Further to the above, profit/loss from discontinuing operations, if any, included in the above shall be disclosed with details thereof.

NOTES :

- The above financial results for quarter ended 31st December 2024 have been reviewed by the Audit Committee and approved by the Board of Directors ("Board") in their respective meetings held on 10.02.2025
- The Statutory Auditors have reviewed the above results of the Company for the Quarter ended 31st December 2024
- The Company does not have any Exceptional item to report for the above period.
- Previous period / year figure have been regrouped / reclassified wherever necessary, to correspond with the current period's classification/ disclosure
- Income/Loss arising on account of investments value is forming part of other income
- This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- No provision for the taxation has been made for the period ended 31.12.2024 and same will be provided at the year end.
- The Figures for the quarter ended December, 31 st 2024 are the balancing figures between unaudited figures till 31st dec 2024 and the published year to date figures upto the second quarter of the current Financial Year.

for Aar Shyam India Investment Company Limited

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TutejaDigitally signed by
Sanyam Tuteja
Date: 2025.02.10
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Sanyam TutejaWhole Time Director
DIN: 08139915Place: New Delhi
Date: 10.02.2025



Limited Review Report

To,
The Board of Directors
Aar Shyam India Investment Company Ltd.
Space No. 920, Kirti Shikhar Building, District Centre,
Janakpuri B-1, West Delhi, Delhi 110058.

1. We have reviewed the accompanying statement of unaudited financial results of **Aar Shyam India Investment Company Ltd.** (the "Company") for the quarter ended **31st December, 2024** (the "statement") and year to date results for the period from **1st April, 2024 to 31st December, 2024**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. This statement, is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with 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, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 financial statements are 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 an 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 to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **STRG & Associates**
Chartered Accountants
FRN: 014826N

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Date: 2025.02.10
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(CA Rakesh Gupta)
Partner
Membership No. 094040
UDIN: 25094040BMHUCJ6464

Date: 10.02.2025
Place: New Delhi