

AAR SHYAM INDIA INVESTMENT COMPANY LIMITED**August 12, 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, Dalhousie, West Bengal, Kolkata -700001
Name of Scrip: Aar Shyam India Investment Company Ltd Scrip Code: 542377	CSE Scrip Code: 011600

Respected Sir/Madam,

Subject: Outcome of the Board Meeting of Aar Shyam India Investment Company Limited (“the Company”) held today i.e. August 12, 2025.

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., August 12, 2025, has inter-alia, considered and approved the following matters:

1. The Un-audited quarterly Financial Results (Standalone) for the quarter ended June 30, 2025.
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 ended June 30, 2025.

The Board Meeting commenced at 4:30 P.M. and concluded at 5:00 P.M.

Kindly take the above on your record.

Yours faithfully,

For AAR SHYAM INDIA INVESTMENT COMPANY LIMITED

Ankit
Digitally signed
by Ankit Mehra
Date: 2025.08.12
17:04:03 +05'30'
Mehra
(ANKIT MEHRA)
DIRECTOR
DIN: 07669838

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: 011-45626909



STRG & ASSOCIATES
CHARTERED ACCOUNTANTS

348, 1st Floor, Tarun Enclave, Pitam Pura, New Delhi-110088

Phone : 2701 2828, 2702 2828, 2703 2828 Fax: 2701 2727

Website : www.strggroup.com

Limited Review Report

To

The Board of Directors

Aar Shyam India Investment Company Ltd.

We have reviewed the accompanying statement of unaudited financial results of **Aar Shyam India Investment Company Ltd.** (the "Company") for the quarter ended **30th June, 2025** (the "statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid 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, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **STRG & Associates**

Chartered Accountants

FRN: 014826N

(CA Rakesh Gupta)

Partner

Membership No. 094040

UDIN: 25094040BMHUIC6992

Date: 12/08/2025

Place: New Delhi



Statement of Standalone Unaudited Financial Results for the Quarter Ended 30/06/2025

		(Rs.in lakhs)			
S. No.	Particulars	Quarter ended			Year ended
		30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
PART I - STATEMENT OF STANDALONE AUDITED RESULTS					
1	(i)Revenue from operations				
	Interest Income	3.89	6.57	7.00	27.84
	Dividend Income	-	-	-	-
	Rental Income	-	-	-	-
	Fees & Commission Income	-	-	-	-
	Net Gain On Fare Value Changes	-	-	-	-
	Net Gain On Derecognition of Financial instrument Under Amortised Cost Category	-	-	-	-
	Sales of Product (Including Excise Duty)	-	-	-	-
	Sale of Services	-	-	-	-
	Other	0.00	0.30	0.01	0.39
	(ii)Other Revenue from operations	-	-	-	-
2	Total Revenue from operations	3.89	6.87	7.01	28.23
3	Expenses				
	Cost of materials consumed	-	-	-	-
	Purchases of traded goods	-	-	-	-
	Changes in inventories of finished goods,work-in-progress and stock-in-trade	-	-	-	-
	Employees Cost	3.65	3.09	2.94	13.09
	Interest & Finance Charges	0.02	0.02	0.02	0.08
	Depreciation	0.04	0.03	0.01	0.07
	Fees & Commission Expenses	-	-	-	-
	Net loss on fair value changes	-	-	-	-
	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-
	Impairment on financial instruments	-	-	-	-
	Other expenses	68.05	4.11	5.34	17.19
4	Total Expenses	71.76	7.25	8.32	30.43
5	Profit/(Loss) from operations before Exceptional Items & tax (2-4)	(67.87)	(0.38)	(1.31)	(2.20)
6	Exceptional items	-	-	-	-
7	Profit / (Loss) Before tax (5-6)	(67.87)	(0.38)	(1.31)	(2.20)
8	Tax Expenses				
	Current Tax	-	-	-	-
	Deferred Tax	-	-	-	-
9	Profit/(Loss) for the period/year (7-8)	(67.87)	(0.38)	(1.31)	(2.20)
10	Other Comprehensive Income				
	(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	Subtotal (A)	-	-	-	-
	(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)	-	-	-	-
11	Total Comprehensive Income for the period/year(9+10)	(67.87)	(0.38)	(1.31)	(2.20)
12	Paid-up Equity Share Capital (Face value Rs. 10/- per share)	300.00	300.00	300.00	300.00
13	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	55.53	55.53	72.81	55.53
14	Earning per Share (basic & diluted)				
	- Before extra-ordinary items	(2.26)	(0.01)	(0.04)	(0.07)
	- After extra-ordinary items	(2.26)	(0.01)	(0.04)	(0.07)
NOTES :					
1	The above financial results for the Quarter ended 30th June 2025 have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 12th Aug, 2025				
2	The classification / disclosure of items in the financial results shall be in accordance with the Schedule III of CA, 2013				
3	The Statutory Auditors have reviewed the above results of the Company for the Quarter ended 30th June 2025				
4	This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.				
5	The segment reporting provisions are not applicable. The Company is engaged in only one business segment i.e.NBFC activities.				
6	The figures of the previous period/year have been regrouped/recast, wherever considered necessary, to confirm to the current year's classification.				
7	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.				
8	No provision for the taxation has been made for the period Quarter ended 30th June 2025 and same will be provided at the year end.				

Place: New Delhi
Date: 12.08.2025

Ankit Mehra
Digitally signed by Ankit Mehra
Date: 2025.08.12 16:40:47 +05'30'
Ankit Mehra
Director
DIN: 07669838