



AAR SHYAM INDIA INVESTMENT COMPANY LIMITED

**AAR SHYAM INDIA INVESTMENT COMPANY LIMITED**

August 12, 2023

To,  
Listing Department,  
BSE Limited  
P J Tower, Dalal Street,  
Mumbai – 400001

Scrip Code: **542377**

**Sub: Outcome of the Meeting of the Board of Directors held on Saturday, August 12, 2023 to consider Unaudited Financial Results for the Quarter ended 30<sup>th</sup> June, 2023.**

Madam/Dear Sir,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors has in its meeting held on Saturday, August 12, 2023, *inter alia*, considered and approved Unaudited Financial Results for the Quarter ended 30<sup>th</sup> June, 2023.

The Statutory Auditors have issued the said Reports with unmodified opinion.

The meeting commenced at 12:30 Noon and concluded at **01:20 P.M.**

We request you to take the above on record.

Yours Faithfully

**For Aar Shyam India Investment Company Limited**

**Sanyam Tuteja**  
**Whole-Time Director**

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Regd. Office: B-42, Lower Ground Floor, Panchsheel Enclave, New Delhi - 110017

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

Website: [www.aarshyam.in](http://www.aarshyam.in)

Ph. No: 91 11 45626909

**AAR SHYAM INDIA INVESTMENT COMPANAY LIMITED**

CIN:L67120DL1983PLC015266

Regd. Office: B-42, Lower Ground Floor, Panchsheel Enclave, New Delhi - 110 017

Tel : 011-45626909, Email : info@aarshyam.in

**Statement of Standalone Unaudited Financial Results for the Quarter Ended 30/06/2023**

Particulars	(Rs. in Lakhs)			
	Quarter Ended		Year Ended	
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
Refer Notes Below	(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>1 (i) Revenue from operations</b>				
Interest Income	6.13	6.60	3.52	21.90
Dividend Income	-	-	0.11	0.59
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	0.51	9.18	11.39	38.48
<b>(ii) Other revenue from operations</b>				
<b>2 Total Revenue From Operations</b>	<b>6.64</b>	<b>15.78</b>	<b>15.02</b>	<b>60.98</b>
<b>3 Expenses</b>				
Cost of Materials Consumed	-	-	-	-
Purchase of Stock-in-Trade	-	-	-	-
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-	-	-	-
Employees Cost	2.53	1.29	1.18	4.57
Interest & Finance Charges	0.04	0.03	0.01	0.05
Depreciation	0.02	-	-	-
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	44.44	1.54	21.60	25.47
<b>4 Total Expenses</b>	<b>47.03</b>	<b>2.87</b>	<b>22.79</b>	<b>30.09</b>
<b>5 Profit/(Loss) before exceptional Items &amp; tax (2-4)</b>	<b>(40.39)</b>	<b>12.91</b>	<b>(7.77)</b>	<b>30.89</b>
<b>6 Exceptional items</b>				
<b>7 Profit/(Loss) before Tax (5-6)</b>	<b>(40.39)</b>	<b>12.91</b>	<b>(7.77)</b>	<b>30.89</b>
<b>8 Tax expense</b>				
Current Tax	-	0.55	-	0.55
Deferred Tax	-	-	-	-
<b>9 Net Profit/( Loss) for the period/year (7-8)</b>	<b>(40.39)</b>	<b>12.36</b>	<b>(7.77)</b>	<b>30.33</b>
<b>10 Other Comprehensive Income</b>				
(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	0.20	(2.47)	(34.39)	(35.55)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
Subtotal (A)	0.20	(2.47)	(34.39)	(35.55)
(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	(2.47)	(34.39)	(35.55)
<b>11 Total Comprehensive Income for the period/year(9+10)</b>	<b>(40.19)</b>	<b>9.89</b>	<b>(42.16)</b>	<b>(5.22)</b>
<b>12 Paid-up equity share capital (Face Value of the Share is</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>
Reserve excluding Revaluation Reserves (As per balance sheet of prev.ac yr.)	111.11	111.11	111.11	111.11
<b>13 Earnings Per Share (EPS)</b>				
Basic	(1.35)	0.41	(0.26)	1.01
Diluted	(1.35)	0.41	(0.26)	1.01
See accompanying note to the financial results				
* Applicable in the case of consolidated results.				
<b>Note:</b>	The classification / disclosure of items in the financial results shall be in accordance with the 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.			
<b>NOTES:</b>				
1	The above financial results for quarter ended 30 June 2023 have been reviewed by the Audit Committee and approved by the Board of Directors ("Board") in their respective meetings held on 12.08.2023			
2	The Statutory Auditors have reviewed the above results of the Company for the Quarter ended 30th June 2023.			
3	The Company does not have any Exceptional item to report for the above period.			
4	Previous period / year figure have been regrouped / reclassified wherever necessary, to correspond with the current period's classification/ disclosure			
5	This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.			
6	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 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.			
7	No provision for the taxation has been made for the period ended 30.06.2023 and same will be provided at the year end.			

For Aar Shyam India Investment Company Limited

Place: New Delhi  
Date: 12.08.2023

Sanyam Tuteja  
Director  
DIN: 08139915



### 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 **30<sup>th</sup> June, 2023** (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: 23094040BGTZTM9079  
Date: 12/08/2023  
Place: New Delhi