



AAR SHYAM INDIA INVESTMENT COMPANY LIMITED

AAR SHYAM INDIA INVESTMENT COMPANY LIMITED

November 09, 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 Thursday, November 09, 2023 to consider Unaudited Financial Results for the Quarter ended 30th September, 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 **Thursday, November 09, 2023**, inter alia, considered and approved Unaudited Financial Results for the **Quarter ended 30th September, 2023**.

The meeting commenced at 01:00 P.M. and concluded at 01:40 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

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

Ph. No: 91 11 45626909

AAR SHYAM INDIA INVESTMENT COMPANY LIMITED

CIN:L67120DL1983PLC015266

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

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

Statement of Standalone Unaudited Results for the Quarter Ended 30/09/2023

(Rs. in Lacs)

	Particulars	Quarter Ended (Unaudited)			Half Year Ended(Unaudited)		Year Ended (Audited)
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Refer Notes Below						
1	(i) Revenue from operations						
	Interest Income	6.42	6.13	4.99	12.56	8.51	21.90
	Dividend Income	-	-	0.49	-	0.59	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	0.15	0.51	17.87	0.66	12.30	38.48
	(ii) Other revenue from operations						
2	Total Revenue From Operations	6.57	6.64	23.34	13.22	21.40	60.98
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	2.53	1.05	5.47	2.23	4.57
	Interest & Finance Charges	0.192	0.04	0.005	0.23	0.010	0.05
	Depreciation	0.02	0.02	-	0.05	-	-
	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	2.77	44.44	1.11	47.21	5.74	25.47
4	Total Expenses	5.93	47.03	2.16	52.96	7.99	30.09
5	Profit/(Loss)before exceptional Items & tax (2-4)	0.64	(40.39)	21.18	(39.74)	13.41	30.89
6	Exceptional items						
7	Profit/(Loss) before Tax (5-6)	0.64	(40.39)	21.18	(39.74)	13.41	30.89
8	Tax expense						
	Current Tax	-	-	-	-	-	0.55
	Deferred Tax	-	-	-	-	-	-
9	Net Profit/(Loss)for the period/year (7-8)	0.64	(40.39)	21.18	(39.74)	13.41	30.33
10	Other Comprehensive Income						

	(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	-	0.20	(0.82)	0.20	(35.21)	(35.55)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Subtotal (A)	-	0.20	(0.82)	0.20	(35.21)	(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	(0.82)	0.20	(35.21)	(35.55)
11	Total Comprehensive Income for the period/year(9+10)	0.64	(40.19)	20.36	(39.55)	(21.79)	(5.22)
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.)	111.11	111.11	116.76	111.11	116.76	111.11
14	Earnings Per Share (EPS)						
	Basic	0.02	(1.35)	0.71	(1.32)	0.45	1.01
	Diluted	0.02	(1.35)	0.71	(1.32)	0.45	1.01
	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							
1	The above financial results for quarter and half year ended 30 September 2023 have been reviewed by the Audit Committee and approved by the Board of Directors ("Board") in their respective meetings held on 09/11/2023						
2	The Statutory Auditors have reviewed the above results of the Company for the Quarter and half year ended 30th September 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	Income/Loss arising on account of investments value is forming part of other income						
6	This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015						
7	No provision for the taxation has been made for the period ended 30.09.2023 and same will be provided at the year end.						
8	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.						

For Aar Shyam India Investment Company Limited

Place: New Delhi
Date: 09/11/2023

Sanyam Tuteja
Whole Time Director
DIN: 08139915

**CASH FLOW STATEMENT
FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023**

S.No.	Particulars	Half Year Ended (Unaudited)		Year Ended (Audited)
		30.09.2023	30.09.2022	31.03.2023
I.	CASH FLOW FROM OPERATING ACTIVITIES			
	Net Profit before Tax	(39.74)	13.41	(4.61)
	Add:- Depreciation	0.02	-	-
	Less:- Profit on sale of Fixed Assets	-	-	-
		(39.72)	13.41	(4.61)
	Adjustments(if any)	-	(35.21)	-
	Operating Profit before Working Capital Changes	(39.72)	(21.80)	(4.61)
	Adjustments for:			
	Increase/(Decrease) in Other Current Liabilities & Provisions	(1.73)	0.53	2.51
	(Increase)/Decrease in Trade Payable	2.25	-	-
	Increase/(Decrease) in Other Current Assets	(5.07)	(0.06)	(2.25)
	(Increase)/Decrease in Short Term Loans & Advances	-	-	(171.70)
	(Increase)/Decrease in Receivables	-	7.96	16.47
	(Increase)/Decrease in stock in hand			
		(4.55)	8.44	(154.97)
	Cash Generated from Operations			
	Income Tax	-	-	(0.55)
	Provision For Standard Asset Created/(Reversed)	-	0.27	(0.43)
	Net Cash flow Generated from Operating Activities (A)	(44.27)	(13.63)	(160.56)
II.	CASH FLOW FROM INVESTING ACTIVITIES			
	Sale of Investment in Shares	77.13	131.40	133.80
	Long Term Loans & Advances Given	25.88	(106.49)	-
	Sale of Fixed Assets	-	-	-
	Purchase of Fixed Assets	-	-	-
	Net Cash Flow Generated from Investing Activities (B)	103.01	24.91	133.80
III.	CASH FLOW FROM FINANCING ACTIVITIES			
	Short Term Borrowings	-	-	-
	Long Term Borrowings			-
	Net Cash Flow Generated from Financing Activities (C)	-	-	-
IV.	Net increase in Cash & Cash Equivalents (A + B + C)	58.75	11.28	(26.76)
	Cash and Cash equivalents at the begning of the period	15.22	41.99	41.99
	Cash and Cash equivalents at the end of the period	73.97	53.26	15.22

Statement of Unaudited Financial Results for the Quarter and Half year ended 30.09.2023

Rs. In Lacs

Statement of Assets & Liabilities

S.No.	Particulars	As at	As at	As at
		30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Audited)
	ASSETS			
1	Financial Assets			
(a)	Cash and cash equivalents	73.97	48.44	15.22
(b)	Bank Balance other than (a) above	-	4.83	-
(c)	Derivative financial instruments	-	-	-
(d)	Receivables			
	(I) Trade Receivables	-	8.51	-
	(II) Other Receivables	-	-	-
(e)	Loans	314.50	275.00	340.38
(f)	Investments	-	79.53	77.13
(g)	Other Financial assets (to be specified)	-	-	-
	sub-total financial asset	388.47	416.30	432.73
2	Non-financial Assets			
(a)	Inventories	-	-	-
(b)	Current tax assets (Net)	-	-	-
(c)	Deferred tax Assets (Net)	-	-	-
(d)	Investment Property	-	-	-
(e)	Biological assets other than bearer plants	-	-	-
(f)	Property, Plant and Equipment	0.17	-	-
(g)	Capital work-in-progress	-	-	-
(h)	Intangible assets under development	-	-	-
(i)	Goodwill	-	-	-
(j)	Other Intangible assets	-	-	-
(k)	Other non -financial assets (to be specified)	22.17	15.08	17.10
	sub-total non financial asset	22.34	15.08	17.10
	Total Assets	410.81	431.38	449.83
	LIABILITIES AND EQUITY			
	LIABILITIES			
1	Financial Liabilities			
(a)	Derivative financial instruments	-	-	-
(b)	Payables			
	(I) Trade Payables	-	-	-
	(i) total outstanding dues of micro enterprises and small enterprises	-	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	2.25	0.88	-
	(II) Other Payables			
	(i) total outstanding dues of micro enterprises and small enterprises	-	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	1.54	0.88	2.96

(c)	Debt Securities			
(d)	Borrowings (Other than Debt Securities)	34.00	34.00	34.00
(e)	Deposits	-	-	-
(f)	Subordinated Liabilities	-	-	-
(g)	Other financial liabilities(to be specified)	-	-	-
	sub total of financial liabilities	37.79	35.76	36.96
2	Non-Financial Liabilities			
(a)	Current tax liabilities (Net)		-	-
(b)	Provisions	1.39	0.42	1.71
(c)	Deferred tax liabilities (Net)	-	-	-
(d)	Other non-financial liabilities(to be specified)	-	-	-
	sub total of non financial liabilities	1.39	0.42	1.71
3	EQUITY			
(a)	Equity Share capital	300.00	300.00	300.00
(b)	Other Equity	71.62	95.19	111.16
	sub total of equity	371.62	395.19	411.16
	Total Liabilities and Equity	410.81	431.38	449.83



LIMITED REVIEW REPORT

To,
The Board of Directors
Aar Shyam India Investment Company Limited
B-42, Lower Ground Floor,
Panchsheel Enclave, Delhi-110017

We have reviewed the accompanying statement of unaudited financial results of **Aar Shyam India Investment Company Limited**, B-42, Lower Ground Floor, Panchsheel Enclave, Delhi-110017, for the Quarter and Half Year ended **30th September, 2023** ("the Statement") being submitted by the company pursuant to the requirement of Regulation of 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19.07.2019 (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 management principle laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement 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 Statement is free of material misstatements. 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone Financial Results for the quarter ended on 30th September, 2022 prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it may contains any material misstatement.

Date: 09.11.2023
Place: New Delhi
UDIN: 23094040BGTZYN3709



(CA Rakesh Gupta)
(Partner)
M. No: 094040