



AAR SHYAM INDIA INVESTMENT COMPANY LIMITED

AAR SHYAM INDIA INVESTMENT COMPANY LIMITED

February 06, 2024

The Manager
Listing Department
BSE Limited
P.J. Towers, Dalal Street, 25th Floor
Mumbai – 4000017,

The Manager
Listing Department
The Calcutta Stock Exchange Ltd.
Lyons Range Kolkata -700 001

Name of Scrip: Aar Shyam India Investment Company Ltd
Scrip Code: 542377

Dear Sirs,

Subject: Outcome of the Board Meeting held on February 06, 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 Tuesday, February 06, 2024, inter alia, had considered and approved the following:

1. The Un-audited quarterly Financial Results (Standalone) for the quarter and nine months ended December 31, 2023
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, 2023.

The Board meeting commenced at 03.30 p.m. and concluded at 4.00 p.m.

This is for your information and record.

Thanking you.

Yours faithfully,

For **AAR SHYAM INDIA INVESTMENT COMPANY LIMITED**

(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 31/12/2023

(Rs.in Lacs)

Particulars	Quarter Ended (Unaudited)			Year to date figures for current period ended	Year to date figures for Previous period ended	Previous Year Ended (Audited)
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
Refer Notes Below						
1 (i) Revenue from operations						
Interest Income	7.050	6.425	6.617	19.609	15.128	21.901
Dividend Income	-	-	-	-	0.590	0.590
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	0.037	0.150	0.218	(36.705)	12.518	38.485
(ii) Other revenue from operations	-	-	-	-	-	-
2 Total Revenue From Operations	7.087	6.575	6.835	(17.096)	28.235	60.975
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	2.473	2.940	1.050	7.945	3.283	4.573
Interest & Finance Charges	0.022	0.192	0.005	0.225	0.015	0.048
Depreciation	0.025	0.025	-	0.073	-	-
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	2.239	2.773	1.213	12.078	6.963	25.467
4 Total Expenses	4.759	5.930	2.268	20.320	10.261	30.089
5 Profit/(Loss) before exceptional Items & tax (2-4)	2.327	0.645	4.567	(37.416)	17.974	30.887
6 Exceptional items	-	-	-	-	-	-
7 Profit/(Loss) before Tax (5-6)	2.327	0.645	4.567	(37.416)	17.974	30.887
8 Tax expense	-	-	-	-	-	0.555
Current Tax	-	-	-	-	-	0.555
Deferred Tax	-	-	-	-	-	-
9 Net Profit/(Loss)for the period/year (7-8)	2.327	0.645	4.567	(37.416)	17.974	30.332
10 Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	-	-	2.128	0.195	(33.080)	(35.552)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Subtotal (A)	-	-	2.128	0.195	(33.080)	(35.552)
(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)	-	-	2.128	0.195	(33.080)	(35.552)
11 Total Comprehensive Income for the period/year(9+10)	2.327	0.645	6.694	(37.220)	(15.106)	(5.220)
12 Paid-up equity share capital (Face Value of the Share is Rs.10/-)	300.000	300.000	300.000	300.000	300.000	300.000
13 Reserve excluding Revaluation Reserves (As per balance sheet of prev.ac yr.)	111.110	111.110	116.760	111.110	116.760	111.110
14 Earnings Per Share (EPS)						
Basic	0.078	0.021	0.152	(1.247)	0.599	1.011
Diluted	0.078	0.021	0.152	(1.247)	0.599	1.011
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 ended 31st December 2023 have been reviewed by the Audit Committee and approved by the Board of Directors ("Board") in their respective meetings held on 06.02.2024						
2 The Statutory Auditors have reviewed the above results of the Company for the Quarter ended 31st December 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 31.12.2023 and same will be provided at the year end.						

For Aar Shyam India Investment Company Limited

Sanyam

Sanyam Tuteja
Whole Time Director
DIN: 08139915

Place: New Delhi
Date: 06.02.2024

LIMITED REVIEW REPORT

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

We have reviewed the accompanying statement of unaudited financial results of **Aar Shyam India Investment Company Limited**, Space No. 920, Kirti Shikhar Building, District Centre, Janak Puri B-1, West Delhi New Delhi-110058, for the Quarter ended **31st December, 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 **31st December, 2023** 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: 06.02.2024
Place: New Delhi
UDIN: 24094040BKAOFH6660

For STRG & Associates
Chartered Accountants
Firm Reg. No.: 014826N

RAKESH
GUPTA

Digitally signed by RAKESH GUPTA
DN: c=IN, postalCode=110034, o=DELHI
CHARTERED ACCOUNTANTS, ou=NORTH
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61673296a50cc4409853a10c6228851120
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pkcs8PrivateKey=52.0911620b11487c86746d9fa10
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(CA Rakesh Gupta)
(Partner)
M. No: 094040