

AARCON FACILITIES LIMITED

Regd. Office- 401, 402, Earth Complex, Opp. Vaccine Institute, Old Padra Road,
Vadodara-390015, Gujarat, India.
CIN: - L65910GJ1993PLC019057
Email- rbgfin@gmail.com
Contact No.: 0265-2336277

Date: 13/05/2024

To,
The Manager,
Department of Corporate Relationship,
BSE Limited
25th P. J. Towers,
Dalal Street, Fort,
Mumbai – 400 001

Scrip Code: 532024

Subject: Submission of Standalone Audited Financial Results in compliance with Regulation 33 of SEBI (LODR) Regulations, 2015

Dear Sir,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submit herewith the following:

- 1) Standalone Audited Financial Results of the Company for the Quarter and year ended on 31st March, 2024.
- 2) Auditor Report on Standalone Audited Financial Results for the quarter and year ended 31/03/2024

This is for your kind information and records..

Yours faithfully,
FOR AARCON FACILITIES LIMITED


(BHARAT RAMCHANDRA GUPTA)
MANAGING DIRECTOR
DIN No. 00547897

AARCON FACILITIES LIMITED
BALANCE SHEET AS AT MARCH 31, 2024

Particulars	Note No.	As at 31st March, 2024		As at 31st March, 2023	
		Rs.	Rs.	Rs.	Rs.
(A) ASSETS :			(Rs. In Lacs)		(Rs. In Lacs)
(1) Non - current assets					
(a) Property Plant and Equipment	1		21.48		34.49
(b) Other Intangible Assets					-
(c) Capital work in progress					-
(d) Financial Assets					
(i) Investments	2	43.59		9.92	-
(ii) Trade receivables				-	-
(iii) Loans and advances	3	350.46		350.46	-
(iv) Others		-	394.05	-	360.38
(e) Deferred tax assets (Net)	4		31.78	-	31.78
(f) Other non current assets			-		-
Total Non-current Assets			447.31		426.65
(2) Current Assets					
(a) Inventories					-
(b) Financial Assets					
(i) Investments				-	-
(ii) Trade receivables				-	-
(iii) Cash and cash equivalents	5	19.98		15.61	
(iv) Bank Balances other than above				-	
(v) Loans and advances		-		-	
(v) Other financial Assets	6	19.24	39.22	19.04	34.65
(c) Current Tax Assets (Net)					-
(d) Other current assets					-
Total Current Assets			39.22		34.65
Total Assets			486.53		461.29
(A) EQUITY AND LIABILITIES					
Equity					(Rs. In Lacs)
(a) Equity Share Capital	7		506.20		506.20
(b) Other Equity	8		(26.21)		(49.76)
Total Equity			479.99		456.44
Liabilities					
(1) Non - current liabilities					
(a) Financial Liabilites					
(i) Borrowings	9	-		-	
(ii) Trade payables				-	
(iii) Other financial Liabilities		-	-	-	-
(b) Provisions					-
(c) Other Non-current liabilities					-
Total Non-current Liabilites			-		-
(2) Current Liabilities					
(a) Financial Liabilites					
(i) Borrowings				-	
(ii) Trade payables	10	4.82		3.55	



(iii)Other financial Liabilities		4.82	-	3.55
(b) Other Current liabilities	11	1.15		1.07
(c) Provisions	12	0.58		0.25
Total Current Liabilities		6.55		4.87
Total Equity and Liabilities		486.53		461.29
Significant Accounting policies Notes on Financial statements	1 to 21			

Date: 13/05/2024

Place :Vadodara



For AARCON FACILITIES LIMITED

Bharat Gupta
Bharat Gupta
Managing Director

AARCON FACILITIES LIMITED

Statement of Cash Flow for year ended on 31st March,2024

Particulars	Year ended 31-03-2024	Year ended 31-03-2023
	Amount (Rs.)	Amount (Rs.)
(A) Cash Flow from Operating Activities		
Profit Before Tax	23.56	2.07
Adjustment for:		
Add : Depreciation	13.01	13.01
Less: Profit on sale of Asset	-	-
Less: Income Tax	-	-
Add: Interest & Financial Charges	-	-
Operating Profit before WC Changes	36.57	15.08
(increase)/Decrease in Inventory	-	-
(increase)/Decrease in Other Assets	(0.21)	-
(increase)/Decrease in Debtors	-	-
(Increase)/Decrease in Current Assets	(0.21)	-
increase/(Decrease) in trade payables	1.27	(3.70)
increase/(Decrease) in other Long Term Liabilities	-	-
increase/(Decrease) in other Current Liabilities	0.07	(0.51)
increase/(Decrease) in Provisions	0.33	(0.05)
Increase/(Decrease) in Current Liabilities	1.67	(4.26)
NET CashFlow from Operating Activities - (A)	38.04	10.83
(B) Cash Flow from Investing Activities		
Purchase of Fixed Asset	-	-
Sale of Fixed Asset	-	-
Increase in Non-Current Investments	(33.66)	-
Decrease/ (Increase) in Non-Current Assets	-	0.10
Increase in Current Investments	-	-
NET Cash Flow from Investing Activities - (B)	(33.66)	0.10
(C) Cash Flow from Financing Activity		
Increase / (Decrease) in Equity Share Capital	-	-
Increase in Long Term Debt	-	-
Increase in Short Term Debt	-	-
Interest & Finance Charges	-	-
Cash Flow from Financing Activity (C)	-	-
Net Cash And Cash Equivalent - A+B+C	4.38	10.93
Opening Net Cash and Cash Equivalent	15.60	4.67
Closing Net Cash and Cash Equivalent	19.98	15.60
Notes to the Accounts		
As per our report of even date attached herewith		



Date 13.05.2024
Place :Vadodara

For AARCON FACILITIES LIMITED


Bharat Gupta
 Managing Director & CFO



V. J. AMIN & CO.

Chartered Accountants

506, Gayatri Chambers. Nr. Railway Underbridge, R. C. Dutt Road, Alkapuri, Vadodara - 390 007.
(M) 9824052558 (P) 0265- 2343498 E-mail : v.j.amin@hotmail.com, v.j.amin.office@gmail.com

INDEPENDENT AUDITOR'S REPORT

(Independent Auditor's Report on Annual financial results of Bansal Roofing Products Limited under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To The Board of Directors of
M/s. AARCON FACILITIES LIMITED

Report on the Audit of the Annual Financial Results

Opinion

We have audited annual financial results of **AARCON FACILITIES LIMITED** (the company) for the year quarter ended **31st March 2024** and the year-to-date results for the period from 01st April, 2023 to 31st March, 2024, 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) ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
- (ii) give a true and fair view in conformity with the applicable Indian Accounting Standard ("Ind As") prescribed under section 133 of the Act read together with the Companies (Indian Accounting Standard) Rules, 2015, (Ind AS) and other accounting principles generally accepted in India, net profit after tax and other comprehensive income and other financial information for the quarter ended 31st March, 2024 as well as the year-to date results for the period from 1st April, 2023 to 31st March, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Ind As Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Management's Responsibility for the Financial Results

The company's Board of directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give true & fair view of the financial position, financial performance (including other comprehensive income), change in equity and cash flow of the company in accordance with the accounting principles generally accepted in India including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act, read with the companies (Indian accounting standards) Rule, 2015. This responsibility also includes maintenance of adequate accounting records in accordance with provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effective for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Ind AS financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

• Conclude on the appropriateness of the Board of Directors 's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial Results, including the disclosures, and whether the financial Results represents the underlying transactions and events in a manner that achieves fair presentation.

• Obtain sufficient appropriate audit evidence regarding the financial information of the Company to express an opinion on the Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the financial results for the quarter ended 31 March 2024, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

The Statement includes figures for the corresponding quarter ended 31 March 2024 which are the balancing figures between the audited figures in respect of the full financial year ended 31 March 2024 and the unaudited year-to-date figures up to the third quarter of the previous financial year, which have been approved by the Company's Board of Directors, but have not been subjected to audit or review.

Place: Vadodara

Date: 13/05/2024



For V.J. AMIN & Co.
Chartered Accountants
Firm Regn.No.100335W

CA. Dharamsinh T. Kesharani
Partner

M. No. 47553

UDIN: 24047553BKCELP1822

AARCON FACILITITS LIMITED (Formerly known as R B Gupta Financials Ltd.)
Regd. Office : 401, 402, Earth Complex, Opp. Vaccine Institute, Old Padra Road, Vadodara-3900015
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31.03.2024

[Rs In Lacs]

Sr.No.	Particulars	Quarter Ended			Current Year Ended 31.3.2024 [Audited]	Previous Year Ended 31.3.2023 [Audited]
		Quarter Ended 31.3.2024 [Audited]	Quarter Ended 31.3.2023 [Audited]	Quarter Ended 31.12.2023 [Unaudited]		
I	Income From Operation	35.80	17.19	46.36	82.16	49.54
II	(a) Sales/Income from Operations Including Excise	2.47	0.05	0.70	3.17	0.05
III	(b) Other Income	38.27	17.24	47.06	85.33	49.59
IV	Expenditure	7.45	4.15	16.36	23.81	14.65
	a. Cost of Material consumed	-	-	-	-	-
	b. Purchase of Stock in trade	-	-	-	-	-
	c. Change in inventories of finished goods,WIP ,stock in trade	5.24	0.87	3.06	8.30	4.11
	d. Employee Benefits Expenses	(0.60)	-	0.60	-	-
	e. Finance Costs	13.01	13.00	-	13.01	13.00
	f. Depreciation	7.95	8.17	8.70	16.65	15.76
	g. Other expense	33.05	26.19	28.72	61.77	47.52
V	Total Expenses (IV)	5.22	(8.95)	18.34	23.56	2.07
VI	Profit/(Loss) from ordinary activities after Finance costs but before Exceptional items	-	-	-	-	-
VII	Profit (+)/Loss(-) before tax (V-VI)	5.22	(8.95)	18.34	23.56	2.07
VIII	Tax expense	-	-	-	-	-
	(1) Current tax	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-
IX	Profit(+)/Loss(-) for the period from continuing operations (VII-VIII)	5.22	(8.95)	18.34	23.56	2.07
X	Profit(+)/Loss(-) from discontinued operations	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-
XII	Profit(+)/Loss(-) from discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIII	Profit(+)/Loss(-) for the period (IX+XII)	5.22	(8.95)	18.34	23.56	2.07
XIV	Other comprehensive Income	-	-	-	-	-



Sr.No.	Particulars	Quarter Ended 31.3.2024 [Audited]	Quarter Ended 31.3.2023 [Audited]	Quarter Ended 31.12.2023 [Unaudited]	Current Year Ended 31.3.2024 [Audited]	Previous Year Ended 31.3.2023 [Audited]
XV	Total Comprehensive Income	5.22	(8.95)	18.34	23.56	2.07
XV	Paid up equity share capital(face value Rs.10 per share)	506.19	506.19	506.19	506.19	506.19
XVI	Earning per share (for continuing operation):					
	a. Basic -Rs.	0.09	(0.15)	0.31	0.40	0.03
	b. Diluted -Rs.	0.09	(0.15)	0.31	0.40	(0.05)
XVII	Earning per share (for discontinued operation):					
	a. Basic -Rs.	-	-	-	-	-
	b. Diluted -Rs.	-	-	-	-	-
XVIII	Earning per share (for discontinued & continuing operations)					
	a. Basic -Rs.	0.09	(0.15)	0.31	0.40	0.03
	b. Diluted -Rs.	0.09	(0.15)	0.31	0.40	(0.05)
1	The above result as reviewed by the Audit committee, has been approved at the meeting of the Board of Directors of the Company held on 13/05/2024					
2	Previous period figures have been regrouped wherever considered necessary to conform to the current period .					
3	The statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015(Ind AS) prescribed under section 133 of the Companies Act 2013 and other recognised accounting policies to the extent applicable. The company has adopted the Ind AS with the transition from 1st April 2017.					
4	Provisions for Taxes, including deferred tax, and for employee benefits, if any, are made at the end of the financial year.					
5	There are no separate business segments of Company requiring separate Segment Reporting.					

Place : Vadodara
Date : 13/05/2024



For AARCON FACILITIES LIMITED

Bharat Gupta
Bharat Gupta
Managing Director & CFO