

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: 13th February, 2024

To,
The Corporate Relationship Department
The Bombay Stock Exchange,
Ground Floor,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 023.

Ref: Scrip Code - 532024

Sub: Un-Audited Financial Result for the quarter ended on 31/12/2023

Dear Sirs,

We submit herewith un-audited financial result for the quarter ended on 31/12/2023, approved at the meeting of the Board of Directors of the Company held on 13th February, 2024, along with Limited Review Report received from Auditor as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting commenced at 12.00 p.m. and ended on 1.15 p.m.

You are requested to take the note of the above.

Thanking you,

Yours faithfully,

For AARCON FACILITIES LIMITED



Authorized Signatory

AARCON FACILITIES LIMITED (Formerly known as R B Gupta Financials Ltd.)
Regd. Office : 401, 402, Earth Complex, Opp. Vaccine Institute, Old Padra Road, Vadodara-390015
STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31.12.2023

[Rs In Lacs]

Sr.No.	Particulars	Quarter Ended			Nine Months ended 31/12/2023	Corresponding Nine Months ended in the previous year 31/12/2022	Year Ended 3/31/2023 [Audited]
		Quarter Ended 31/12/2023 [Unaudited]	Quarter Ended 30/09/2023 [Unaudited]	Corresponding 3 months ended in the previous year 31/12/2022			
	Income From Operation						
I	(a) Sales/Income from Operations Including Excise	26.84	19.52	11.04	46.36	32.35	33.41
II	(b) Other Income	0.66	0.04	-	0.70	-	0.03
III	Total Income I + II	27.50	19.56	11.04	47.06	32.35	33.44
IV	Expenditure						
	a. Cost of Material consumed	6.98	9.38	4.00	16.36	10.50	9.34
	b. Purchase of Stock in trade	-	-	-	-	-	-
	c. Change in inventories of finished goods,WIP ,stock in trade	-	-	-	-	-	-
	d. Employee Benefits Expenses	1.22	1.84	0.87	3.06	3.24	4.13
	e. Finance Costs	-	0.60	-	0.60	-	-
	f. Depreciation	-	-	-	-	-	13.00
	g. Other expense	3.00	5.70	1.90	8.70	7.59	16.29
	Total Expenses (IV)	11.20	17.52	6.77	28.72	21.33	42.76
V	Profit/(Loss) from ordinary activities after Finance costs but before	16.30	2.04	4.27	18.34	11.02	(9.32)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit (+)/Loss(-) before tax (V-VI)	16.30	2.04	4.27	18.34	11.02	(9.32)
VIII	Tax expense						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
IX	Profit(+)/Loss(-) for the period from continuing operations (VII-VIII)	16.30	2.04	4.27	18.34	11.02	(9.32)
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)	16.30	2.04	4.27	18.34	11.02	(9.32)
XIV	Other comprehensive Income	-	-	-	-	-	-
XV	Total Comprehensive Income	16.30	2.04	4.27	18.34	11.02	(9.32)



Sr.No.	Particulars	Quarter Ended 31/12/2023 [Unaudited]	Quarter Ended 30/09/2023 [Unaudited]	Corresponding 3 months ended in the previous year 31/12/2022	Nine Months ended 31/12/2023	Corresponding Nine Months ended in the previous year 31/12/2022	Year Ended 3/31/2023 [Audited]
XV	Paid up equity share capital(face value Rs.10 per share)	506.19	506.19	506.19	506.19	506.19	506.19
XVI	Earning per share (for continuing operation):						
	a. Basic -Rs.	0.27	0.03	0.07	0.31	0.18	(0.16)
	b. Diluted -Rs.	0.27	0.03	0.07	0.31	0.18	(0.35)
XVII	Earning per share (for discontinued operation):						
	a. Basic -Rs.	-	-	-	-	-	-
	b. Diluted -Rs.	-	-	-	-	-	-
XVIII	Earning per share (for discontinued & contiuiung operations)						
	a. Basic -Rs.	0.27	0.03	0.07	0.31	0.18	(0.16)
	b. Diluted -Rs.	0.27	0.03	0.07	0.31	0.18	(0.35)
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 13-02-2024.						
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 sperate business segments of Company requiring separate Segment Reporting.						
<div>Place : Vadodara Date : 13/02/2024</div> <div><div></div><div>For AARCON FACILITIES LIMITED  Bharat Gupta Managing Director</div></div>							



V. J. AMIN & CO.

Chartered Accountants

506, Gayatri Chambers. Nr. Railway Underbridge, R. C. Dutt Road, Alkapuri, Vadodara - 390 007.
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**REPORT ON LIMITED REVIEW OF THE UN-AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE
QUARTER ENDED ON 31/12/2023.**

To,

The Board of Director of AARCON FACILITIES LIMITED, Vadodara.


We have reviewed the accompanying statement of unaudited financial result of **AARCON FACILITIES LIMITED** for the quarter ended on 31/12/2023, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 as modified by Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016.

This statements is the responsibility of the Company's Management and is to be approved by the Board of Directors and it has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34-"Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 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 the review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 i.e. '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 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 as audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes as to believe that the accompanying statement of unaudited financial results prepared in accordance with aforesaid Indian Accounting Standards and other accounting practices and policies generally accepted in India, has not been disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 as modified by Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**FOR, V.J.AMIN & CO.
CHARTERED ACCOUNTANTS**


DHARAMSINH T KESHARANI
(Partner)

M. No. 047553

FRN: 100335W

Date: 13/02/2024

Place: Vadodara

UDIN: 24047553BKCEKH2018

