

AAR COMMERCIAL COMPANY LIMITED

Registered Office: I - 7, Jangpura Extension, New Delhi - 110014

Website: www.aarccl.in; Tel: 011-41645392, E mail: investors.commercial@rediffmail.com

Corporate Office: 1, Crooked Lane, Second Floor, Room No. 208, Kolkata - 700069 (W.B.), Tel: 033-40078021
CIN: L63090DL1982PLC354818

AAR/DEL/2021-22

Date: 11-02-2022

THE MANAGER BOMBAY STOCK EXCHANGE LIMITED FLOOR 25, P J TOWERS, DALAL STREET, MUMBAI - 400001 Scrip Code: 539632	THE SECRETARY THE CALCUTTA STOCK EXCHANGE LIMITED 7, LYONS RANGE, KOLKATA-700 001 Scrip Code: 11145
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Sir/Madam,

SUB: OUTCOME OF THE BOARD MEETING HELD ON 11-02-2022, REGULATION 30 OF SEBI (LODR) REGULATIONS, 2015

The Board of Directors of the Company at their Meeting held on Friday, February 11, 2022 which commenced at 12.30 P.M. and concluded at 1:15 P.M., inter-alia, approved the following businesses:

1. Pursuant to the provisions of Regulation 30 & 33 of the SEBI (LODR) Regulations, 2015 the Board of Directors approved the Unaudited Financial Results of the Company for the Quarter and Nine Months ended 31st December, 2021 as per Indian Accounting Standard (IND-AS). A Copy of the Unaudited Financial Results along with the report of Statutory Auditors from M/s. R.K. Tapadia & Co, Chartered Accountants is enclosed herewith.

In terms of Regulation 47 of the Listing Regulations, the extract of the financial results, in the prescribed format, shall be published in Business Standard (English) and Metro Media (Hindi) Newspapers. The full format of the results for the Quarter and Nine Months ended 31st December, 2021 shall be available on the websites of the Stock Exchanges where equity shares of the Company are listed i.e. www.bseindia.com and www.cse-india.com. The above Unaudited Financial Results are available on the website of the Company www.aarccl.in.

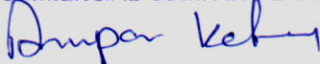
2. Pursuant to the provisions of Regulation 33 of the SEBI (LODR) Regulations, 2015 the Board of Directors took note of the Limited Review Report on the financial results of the Company issued by Chartered Accountants M/s. R.K. Tapadia & Co. for the Quarter and Nine Months ended 31st December, 2021.

Thanking you,

Yours faithfully,

AAR COMMERCIAL COMPANY LIMITED

AAR COMMERCIAL COMPANY LTD.



Director / Authorised Signatory

Name: Anupam Khetan

Designation: Whole-Time Director

DIN: 07003797

Encl: As above

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(Rs. In Lakhs)

Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2021						
Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from Operations						
(a) Net sales/Income from Operations	-	-	-	-	-	-
Other Operating Income	-	-	0.48	-	1.49	1.49
Total Income from Operation	-	-	0.48	-	1.49	1.49
2. Expenses						
(a) Cost of Material consumed	-	-	-	-	-	-
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of stock-in-trade	-	-	-	-	-	-
(d) Employee benefit expenses	2.02	2.01	2.02	5.81	6.06	8.08
(e) Finance costs	-	-	-	-	-	-
(f) Depreciation and amortisation expense	-	-	-	-	-	-
(g) Other expenses	1.20	1.62	0.79	8.07	9.22	12.35
Total Expenses[2(a) to 2(g)]	3.22	3.63	2.81	13.88	15.28	20.43
3. Profit/(Loss) before exceptional items and tax(1-2)	(3.22)	(3.63)	(2.33)	(13.88)	(13.79)	(18.94)
4. Exceptional Items	-	-	-	-	-	-
5. Profit/(Loss) before tax(3+4)	(3.22)	(3.63)	(2.33)	(13.88)	(13.79)	(18.94)
6. Tax expense/(credit)	-	-	-	-	-	-
(a) Current Tax expense for current Year	-	-	-	-	-	-
(b) Deferred tax	-	-	-	-	-	-
Total Tax expenses/Credit	-	-	-	-	-	-
7. Net profit/(Loss) for the period(5-6)	(3.22)	(3.63)	(2.33)	(13.88)	(13.79)	(18.94)
8. Other comprehensive Income (Net of Tax)	-	-	-	-	-	-
A. Items that will not be reclassified to profit or loss	-	-	-	-	-	6,533.34
B. Items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Other comprehensive Income (A+B)	-	-	-	-	-	6,533.34
9. Total Comprehensive Income (7+8)	(3.22)	(3.63)	(2.33)	(13.88)	(13.79)	(12,400.60)
10. Paid-up equity share capital (Face Value Rs. 10/-each)	1,001.40	1,001.40	1,001.40	1,001.40	1,001.40	1,001.40
11. Earning Per Equity Shares:						
(a) Basic	(0.032)	(0.036)	(0.023)	(0.139)	(0.138)	(0.19)
(b) Diluted	(0.032)	(0.036)	(0.023)	(0.139)	(0.138)	(0.19)
Notes:						
1	The above financial results for the quarter and nine months ended 31st December, 2021 are Ind AS compliant result and have been prepared in accordance with applicable Indian Accounting Standards (Ind AS) notified by the Ministry of Corporate Affairs.					
2	The Statutory Auditors of the Company have carried out the limited review only in respect of the financial results for the quarter and nine months ended 31st December, 2021 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015.					
3	The financial results were reviewed by the audit committee and were thereafter approved by the Board of Directors of the Company at the meeting held on 11th February, 2022.					

For and on behalf of the Board
AAR COMMERCIAL COMPANY LTD.

Anupam Khetan

Director / Authorised Signatory

ANUPAM KHETAN

Whole-Time Director

DIN: 07003797

Place: Gorakhpur

Date: 11th February, 2022



R. K. TAPADIA & CO.
CHARTERED ACCOUNTANTS

1/1 SEVAK BAIDYA STREET
NEW INDRAPURI 4TH FLOOR
KOLKATA-700029

**LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS OF AAR
COMMERCIAL COMPANY LIMITED FOR THE QUARTER AND NINE MONTHS ENDED
DECEMBER 31, 2021**

To
The Board of Directors
AAR Commercial Company Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of AAR Commercial Company Limited (the "Company") for the quarter and nine months ended December 31, 2021 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company at their meeting held on 11th February, 2022. This statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34, "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the 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.
3. 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 misstatement. 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.
4. 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 prepared in all material respects in accordance with the applicable Indian Accounting Standards ('Ind-AS') prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the statement is not modified in respect of the above matter.

For R.K. TAPADIA & CO.
(Chartered Accountants)
Firm Regn No. 318166E



Ramesh Kumar Tapadia
(Proprietor)
M. No. 053927

Place of signature: Kolkata
Dated: 11th Day of February, 2022

UDIN: 24053327ABINGJIIR