



AAR SHYAM INDIA INVESTMENT COMPANY LIMITED

AAR SHYAM INDIA INVESTMENT COMPANY LIMITED

February 11, 2025

The Manager
Listing Department
BSE Limited
P.J. Towers, Dalal Street,
Mumbai – 400001

Name of Scrip: Aar Shyam India Investment Company Limited

Scrip Code: 542377

Dear Sirs,

Subject: Integrated Filing (Financials) for the Quarter and Nine Months ended December 31, 2024

In continuation to submission of financial results, pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.

The above information will also be available on the website of the Company at <https://www.aarshyam.in>

We request you to kindly take this intimation on record.

Thanking you.
Yours Truly,

For **AAR SHYAM INDIA INVESTMENT COMPANY LIMITED**

(DRISHTI SIDHWA)
Company Secretary & 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 31/12/2024 (Rs.in Lakhs)							
	Particulars	Quarter Ended (Unaudited)			Year to date figures for current period ended	Year to date figures for Previous period ended	Previous Year Ended (Audited)
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Refer Notes Below						
1	(i) Revenue from operations						
	Interest Income	7.19	7.08	7.05	21.27	19.61	26.81
	Dividend Income	-	-	-	-	-	-
	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	0.07	0.01	0.04	0.09	(36.70)	0.90
	(ii) Other revenue from operations						
2	Total Revenue From Operations	7.25	7.09	7.09	21.36	(17.10)	27.71
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	3.94	2.47	9.83	7.94	11.15
	Interest & Finance Charges	0.021	0.021	0.022	0.064	0.225	0.28
	Depreciation	0.01	0.01	0.02	0.04	0.07	0.10
	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	3.87	3.97	2.24	13.211	12.078	54.70
4	Total Expenses	6.85	7.95	4.76	23.15	20.32	66.22
5	Profit/(Loss) before exceptional Items & tax (2-4)	0.39968	(0.86)	2.33	(1.79)	(37.42)	(38.51)
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before Tax (5-6)	0.40	(0.86)	2.33	(1.79)	(37.42)	(38.51)
8	Tax expense	-	-	-	-	-	-
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
9	Net Profit/(Loss) for the period/year (7-8)	0.40	(0.86)	2.33	(1.79)	(37.42)	(38.51)
10	Other Comprehensive Income						
	(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	-	-	-	-	0.20	0.20
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Subtotal (A)	-	-	-	-	0.20	0.20
	(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	0.20
11	Total Comprehensive Income for the period/year(9+10)	0.40	(0.86)	2.33	(1.79)	(37.22)	(38.32)
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.)	70.64	70.64	111.17	70.64	111.17	70.64
14	Earnings Per Share (EPS)						
	Basic	0.01	(0.03)	0.08	(0.06)	(1.25)	(1.28)
	Diluted	0.01	(0.03)	0.08	(0.06)	(1.25)	(1.28)
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 2024 have been reviewed by the Audit Committee and approved by the Board of Directors ("Board") in their respective meetings held on 10.02.2025						
2	The Statutory Auditors have reviewed the above results of the Company for the Quarter ended 31st December 2024						
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 31.12.2024 and same will be provided at the year end.						
8	The Figures for the quarter ended December, 31 st 2024 are the balancing figures between unaudited figures till 31st dec 2024 and the published year to date figures upto the second quarter of the current Financial Year.						

for Aar Shyam India Investment Company Limited

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Tuteja

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Whole Time Director
DIN: 08139915

Place: New Delhi
Date: 10.02.2025

Limited Review Report

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

1. We have reviewed the accompanying statement of unaudited financial results of **Aar Shyam India Investment Company Ltd.** (the "**Company**") for the quarter ended **31st December, 2024** (the "**statement**") and year to date results for the period from **1st April, 2024 to 31st December, 2024**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. This statement, is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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 financial statements are 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 financial results prepared in accordance with applicable Indian accounting standards 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.

For **STRG & Associates**
Chartered Accountants
FRN: 014826N

RAKESH GUPTA
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RAKESH GUPTA
Date: 2025.02.10
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(CA Rakesh Gupta)
Partner
Membership No. 094040
UDIN: 25094040BMHUCJ6464

Date: 10.02.2025
Place: New Delhi

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – Not Applicable

Sn.no	Particulars	In INR Crore
1	Loans / revolving facilities like cash credit from banks / financial institutions	-
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
2	Unlisted debt securities i.e. NCDs and NCRPS	-
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
3	Total financial indebtedness of the listed entity including short term and long-term deb	-

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable