



Date: 12/11/2025

To,  
Department of Corporate Services,  
**BSE Limited,**  
Floor 25, P.J. Towers,  
Dalal Street,  
Mumbai-400 001

**Scrip Code: 532024**

**Sub: Outcome of Board Meeting**

Pursuant to the provisions of the Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at its meeting held today i.e. 12<sup>th</sup> November, 2025 inter alia, has taken the following decisions:-

1. Adoption of Un-Audited Financial Statement for the quarter and half year ended 30/09/2025 together with Limited Review Report thereon by the Statutory Auditors of the Company.
2. Approval of forfeiture of 11,73,100 partly paid-up Equity Shares, on which the money due on allotment remained unpaid on specified due date i.e. August 30, 2025.
3. Board Meeting Commenced at 11.00 a.m. and ended on 04.10 p.m.

This is for your kind information and records.

Thanking You,

Yours Faithfully

**FOR AARCON FACILITIES LIMITED**  
**BHARAT** Digitally signed by  
BHARAT GUPTA  
Date: 2025.11.12  
**GUPTA** 15:55:03 +05'30'  
**(BHARAT RAMCHANDRA GUPTA)**  
**MANAGING DIRECTOR**  
**DIN No. 00547897**

Date: 12/11/2025

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 Un-Audited Financial Results for the quarter and half year ended 30/09/2025 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 Un-Audited Financial Results of the Company for the Quarter and half year ended on 30<sup>th</sup> September, 2025.
- 2) Limited Review Report on Standalone Un-Audited Financial Results for the quarter and half year ended 30/09/2025

This is for your kind information and records..

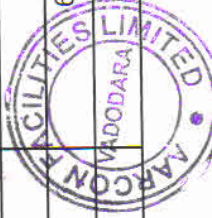
Yours faithfully,  
**FOR AARCON FACILITIES LIMITED**

  
(BHARAT RAMCHANDRA GUPTA)  
MANAGING DIRECTOR  
DIN No. 00547897



**AARCON FACILITIES LIMITED (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 30.09.2025**

[Rs In Lacs]

Sr.No.	Particulars	Quarter Ended			Corresponding 3 months ended in the previous year 30/09/2024	Six Months ended 30/09/2025	Corresponding 6 Months ended in the previous year 30/09/2024	Year Ended 31-03-2025 [Audited ]
		Quarter Ended 30-09-2025 [Unaudited ]	Quarter Ended 30-06-2025 [Unaudited ]	Quarter Ended 30-09-2025 [Unaudited ]				
I	<b>Income From Operation</b>							
II	(a) Sales/Income from Operations Including Excise	8.03	7.53	23.25	15.56	46.48	98.60	
III	(b) Other Income	3.69	0.02	1.50	3.71	2.03	5.70	
	<b>Total Income I + II</b>	<b>11.72</b>	<b>7.55</b>	<b>24.75</b>	<b>19.27</b>	<b>48.51</b>	<b>104.30</b>	
IV	<b>Expenditure</b>							
	a. Cost of Material consumed	1.96	1.25	5.44	3.21	10.41	33.12	
	b. Purchase of Stock in trade	-	-	-	-	-	-	
	c. Change in inventories of finished goods,WIP ,stock in trade	-	-	1.68	3.98	2.80	6.16	
	d. Employee Benefits Expenses	1.68	2.30	-	-	-	3.55	
	e. Finance Costs	-	-	-	-	-	-	
	f. Depreciation	-	-	1.52	6.46	7.68	15.44	
	g. Other expense	1.56	4.90	8.64	13.65	20.89	58.27	
	<b>Total Expenses (IV)</b>	<b>5.20</b>	<b>8.45</b>	<b>16.11</b>	<b>5.62</b>	<b>27.62</b>	<b>46.03</b>	
V	Profit/(Loss) from ordinary activities after Finance costs but before	6.52	(0.90)	16.11	5.62	27.62	46.03	
VI	Exceptional items	-	-	-	-	-	-	
VII	Profit (+)/Loss(-) before tax (V-VI)	6.52	(0.90)	16.11	5.62	27.62	46.03	
VIII	Tax expense	-	-	-	-	-	-	
	(1) Current tax	-	-	-	-	-	-	
	(2) Deferred tax	-	-	-	-	-	-	
IX	Profit(+)/Loss(-) for the period from continuing operations (VII-VIII)	6.52	(0.90)	16.11	5.62	27.62	46.03	
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)	6.52	(0.90)	16.11	5.62	27.62	46.03	
XIV	Other comprehensive Income	-	-	-	-	-	-	



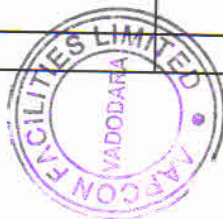


Sr.No.	Particulars	Quarter Ended 30-09-2025 [Unaudited ]	Quarter Ended 30-06-2025 [Unaudited ]	Corresponding 3 months ended in the previous year 30/09/2024	Six Months ended 30/09/2025	Corresponding 6 Months ended in the previous year 30/09/2024	Year Ended 31-03-2025 [Audited ]
XV	Total Comprehensive Income	6.52	(0.90)	16.11	5.62	27.62	46.03
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.	0.11	(0.02)	0.27	0.09	0.46	0.77
	b. Diluted -Rs.	0.11	(0.02)	0.27	0.09	0.46	(0.35)
XVII	Earning per share (for discontinued operation):						
	a. Basic -Rs.	-	-	-	-	-	-
	b. Diluted -Rs.	-	-	-	-	-	-
XVIII	Earning per share (for discontinued & continuing operations)						
	a. Basic -Rs.	0.11	(0.02)	0.27	0.09	0.46	0.77
	b. Diluted -Rs.	0.11	(0.02)	0.27	0.09	0.46	(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 12/11/2025						
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.						
Place : Vadodara							For AARCON FACILITIES LIMITED
Date : 12-11-2025							 Bharat Gupta Managing Director



**AARCON FACILITIES LIMITED (Formerly known as R B Gupta Financials Ltd.)**  
**Un-audited Balance Sheet as at 30.09.2024**

( Rupees in Lacs )			
Sr. No.	Particulars	As at 30.09.2024 [ Unaudited ]	As at 31.03.2024 [ Audited ]
1	<b>ASSETS</b>		
	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	88.80	88.80
	(b) Capital work-in- progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets	-	-
	(i) Investments	11.42	9.92
	(ii) Trade receivables	-	-
	(iii) Loans & Advance	355.15	355.15
	(iv) Others	-	-
	(i) Deferred Tax Assets(net)	-	-
	(j) Other non-current assets	44.37	44.37
2	<b>Current assets</b>		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Cash and cash equivalents	0.25	3.94
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	4.44	4.44
	(vi) Others	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	-	-
	<b>Total Assets</b>	<b>504.43</b>	<b>506.62</b>



( Rupees in Lacs )

Sr. No.	Particulars	As at 30.09.2024 [ Unaudited ]	As at 31.03.2024 [ Audited ]
	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share capital	506.19	506.19
	(b) Reserves & Surplus	(18.74)	(15.70)
1	<b>LIABILITIES</b>		
	<b>Non-current liabilities</b>		
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
2	<b>Current liabilities</b>		
	(a) Financial Liabilities	-	-
	(i) Borrowings	9.21	9.29
	(ii) Trade payables	1.50	0.57
	(iii) Other financial liabilities (other than those specified in item C)	6.27	6.27
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	-	-
	<b>Total Equity and Liabilities</b>	<b>504.43</b>	<b>506.62</b>

**Notes :**

1. Previous period figures have been regrouped wherever considered necessary to conform to the current period.
2. 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 12/11/2025

Place: Vadodara  
Date : 12-11-2024



For AARCON FACILITIES LIMITED

*Bharat Gupta*  
Bharat Gupta  
Managing Director

**AARCON FACILITIES LIMITED**  
Statement of Cash Flow for year ended on 30/09/2025


Particulars	Year ended 30-09-2025	Year ended 31-03-2025
	Amount (Rs.)	Amount (Rs.)
<b>(A) Cash Flow from Operating Activities</b>		
Profit Before Tax	4.28	46.03
<b>Adjustment for:</b>		
Add : Depreciation	-	3.55
Less: Profit on sale of Asset	-	-
Less: Income Tax	-	(6.95)
Add: Interest & Financial Charges	-	-
<b>Operating Profit before WC Changes</b>	4.28	42.63
(increase)/Decrease in Inventory	-	-
(increase)/Decrease in Other Assets	1.34	17.88
(increase)/Decrease in Debtors	-	-
(Increase)/Decrease in Current Assets	1.34	17.88
increase/(Decrease) in trade payables	0.99	(3.70)
increase/(Decrease) in other Long Term Liabilities	-	-
increase/(Decrease) in other Current Liabilities	0.08	0.07
increase/(Decrease) in Provisions	-	(0.58)
<b>Increase/(Decrease) in Current Liabilities</b>	1.07	(4.21)
<b>NET CashFlow from Operating Activities - (A)</b>	<b>6.69</b>	<b>56.30</b>
<b>(B) Cash Flow from Investing Activities</b>		
Purchase of Fixed Asset	-	-
Sale of Fixed Asset	-	-
Increase in Non-Current Investments	(2.78)	(36.48)
Decrease/ (Increase) in Non-Current Assets	-	-
Increase in Current Investments	-	-
<b>NET Cash Flow from Investing Activities - (B)</b>	<b>(2.78)</b>	<b>(36.48)</b>
<b>( C) Cash Flow from Financing Activity</b>		
Increase / (Decrease) in Equity Share Capital	-	-
Increase in Long Term Debt	-	-
Increase in Short Term Debt	-	-
Interest & Finance Charges	-	-
<b>Cash Flow from Financing Activity ( C)</b>	<b>-</b>	<b>-</b>
<b>Net Cash And Cash Equivalent - A+B+C</b>	<b>3.91</b>	<b>19.83</b>
Opening Net Cash and Cash Equivalent	39.81	19.98
Closing Net Cash and Cash Equivalent	43.71	39.81
<b>Notes to the Accounts</b>		
As per our report of even date attached herewith		





For and on behalf of the board  
For Aarcon Facilities Limited



  
Bharat R. Gupta  
MD/CFO  
DIN : 00547897  
Date:  
Place: Vadodara



**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

**REPORT ON LIMITED REVIEW OF THE UN-AUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER  
ENDED ON 30/09/2025.**

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 30/09/2025, 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 KESHARAM  
(Partner)

M. No. 047553

FRN: 100335W

Date: 12/11/2025

Place: Vadodara

UDIN: 25047553BMOMZK4128



Date; 12/11/2025

To,  
Department of Corporate Services,  
**BSE Limited**,  
Floor 25, P.J. Towers,  
Dalal Street,  
Mumbai-400 001

**Scrip Code: 532024**

**Subject: Declaration in respect of Limited Review Report with an Unmodified Opinion for the quarter and half Year ended 30<sup>th</sup> September, 2025.**

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby declare that the Statutory Auditors, M/s. V. j. Amin & Co., Chartered Accountants, Vadodara (Firm Registration No.: 100335W) has submitted the Limited Review Report of the Company for the quarter and half year ended 30<sup>th</sup> September, 2025 with an unmodified opinion.

This is for your kind information and records.

Thanking You,

Yours Faithfully

**FOR AARCON FACILITIES LIMITED**

  
(BHARAT RAMCHANDRA GUPTA)  
MANAGING DIRECTOR  
DIN No. 00547897



### UNDERTAKING

I, Bharat Ramchandra Gupta (DIN: 00547897), Managing Director of **Aarcon Facilities Limited** (formerly known as **R. B. Gupta Financials Limited**), CIN: **L65910GJ1993PLC019057**, hereby undertake as under:-

- 1) That the Board of Directors, at their meeting held on November 12, 2025 have forfeited 11,73,100 partly paid-up equity shares of the Company in accordance with the provisions of the Companies Act, 2013 ("Act"), the Articles of Association of the Company and the Prospectus dated April 11, 1996 on account of failure to pay the money due on allotment by the holders of partly paid-up equity shares on or before the specified due date i.e. August 30, 2025.
- 2) That consequent to the forfeiture of partly paid-up equity shares as aforesaid, the post forfeiture shareholding pattern of the Company is as under:-

Category of shareholder	Pre-Forfeiture				Post-Forfeiture			
	No. of fully paid-up equity shares	No. of Partly paid-up equity shares	Total Number of shares	% of total Share-holding	No. of fully paid-up equity shares	No. of Partly paid-up equity shares	Total Number of shares	% of total Share-holding
A) Promoter & Promoter Group	44,38,800	0	44,38,800	74.48	44,38,800	0	44,38,800	92.73
B) Public	3,23,100	11,98,100	15,21,200	25.52	3,48,100	0	3,48,100	7.27
<b>Grand Total</b>	<b>47,61,900</b>	<b>11,98,100</b>	<b>59,60,000</b>	<b>100.00</b>	<b>47,86,900</b>	<b>0</b>	<b>47,86,900</b>	<b>100.00</b>

- 3) That as per regulation 38 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR Regulations"), the listed entity shall comply with the minimum public shareholding requirements specified in Rule 19(2) and Rule 19A of the Securities Contracts (Regulation) Rules, 1957 ("SCRR") in the manner as specified by the SEBI from time to time.
- 4) that the Company shall achieve the minimum public shareholding (MPS) requirements mandated under Rule 19(2)(b) and 19A of the Securities Contracts (Regulation) Rules, 1957 ("SCRR") read with regulation 38 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR Regulations") within a maximum period of twelve months from the date of such fall i.e. November 12, 2025.

**For, AARCON FACILITIES LIMITED**

Bharat Ramchandra Gupta  
Managing Director- (DIN: 00547897)

Date: 12/11/2025  
Place: Vadodara