



AAR SHYAM INDIA INVESTMENT COMPANY LTD.

AAR SHYAM INDIA INVESTMENT COMPANY LIMITED

November 14, 2025

The Manager Listing Department BSE Limited Phirozee Jeejeebhoy Towers, Dalal Street, 25th Floor, Mumbai – 400 001	The Calcutta Stock Exchange Ltd. 7, Lyons Range, Dalhousie, West Bengal, Kolkata -700001
Name of Scrip: Aar Shyam India Investment Company Ltd Scrip Code: 542377	CSE Scrip Code: 011600

Respected Sir/Madam,

Subject: Outcome of the Board Meeting of Aar Shyam India Investment Company Limited (“the Company”) held today i.e. November 14, 2025.

Pursuant to the provisions of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held today i.e., November 14, 2025, has inter-alia, considered and approved the following matters:

1. The Un-audited quarterly Financial Results (Standalone) for the quarter and six months ended September 30, 2025.
2. Limited Review Report (Standalone) issued by the Statutory Auditors pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Further, in compliance with regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, please find enclosed the Unaudited Financial Results (Standalone) & Limited Review Report issued by Statutory Auditors for the quarter and six months ended September 30, 2025.

The Board Meeting commenced at 4:30 P.M. and concluded at 5:40 P.M.

Kindly take the above on your record.

Yours faithfully,

For AAR SHYAM INDIA INVESTMENT COMPANY LIMITED

Ankit
Digitally signed
by Ankit Mehra
Date: 2025.11.14
17:45:16 +05'30'

Mehra

(ANKIT MEHRA)

DIRECTOR

DIN: 07669838

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: 011-45626909

AAR SHYAM INDIA INVESTMENT COMPANY LIMITED

CIN:L67120DL1983PLC015266

Regd. Office: Space No. 920, Kirti Shikhar Building, District Centre, Janakpuri B-1, New Delhi-110058

Tel:011-45626909, Email:info@aarshyam.in

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended 30th September 2025

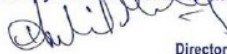
S. No.	Particulars	(Amount in Lakh)					
		Quarter ended			Half Year Ended		
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
PART I - STATEMENT OF STANDALONE AUDITED RESULTS							
1	(i) Revenue from operations						
	Interest Income	1.51	3.89	7.08	5.40	14.08	27.84
	Dividend Income	-	-	-	-	-	-
	Rental Income	-	-	-	-	-	-
	Fees & Commission Income	-	-	-	-	-	-
	Net Gain On Fair Value Changes	-	-	-	-	-	-
	Net Gain On Derecognition of Financial instrument Under Amortised Cost Category	-	-	-	-	-	-
	Sales of Product (Including Excise Duty)	-	-	-	-	-	-
	Sale of Services	-	-	-	-	-	-
	Other	0.06	-	0.01	0.06	0.02	0.39
	(ii) Other Revenue from operations	-	-	-	-	-	-
2	Total Revenue from operations	1.57	3.89	7.09	5.46	14.10	28.23
3	Expenses						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of traded goods	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	Employees Cost	2.51	3.65	3.94	6.16	6.89	13.09
	Interest & Finance Charges	0.02	0.02	0.02	0.04	0.04	0.08
	Depreciation	0.03	0.04	0.01	0.07	0.03	0.07
	Fees & Commission Expenses	-	-	-	-	-	-
	Net loss on fair value changes	-	-	-	-	-	-
	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	Impairment on financial instruments	-	-	-	-	-	-
	Other expenses	5.45	68.05	3.97	73.50	9.32	17.19
4	Total Expenses	8.01	71.76	7.95	79.77	16.28	30.43
	Profit/(Loss) from operations before Exceptional Items & tax (2-4)	(6.45)	(67.87)	(0.86)	(74.32)	(2.17)	(2.20)
5	Exceptional items	-	-	-	-	-	-
6	Profit / (Loss) Before tax (5-6)	(6.45)	(67.87)	(0.86)	(74.32)	(2.17)	(2.20)
8	Tax Expenses	-	-	-	(0.01)	-	0.00
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	(0.01)	-	(0.00)
9	Profit/(Loss) for the period/year (7-8)	(6.45)	(67.87)	(0.86)	(74.31)	(2.17)	(2.20)
10	Other Comprehensive Income						
	(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Subtotal (A)	-	-	-	-	-	-
	(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)	-	-	-	-	-	-
11	Total Comprehensive Income for the period/year (9+10)	(6.45)	(67.87)	(0.86)	(74.31)	(2.17)	(2.20)
12	Paid-up Equity Share Capital (Face value Rs. 10/- per share)	300.00	300.00	300.00	300.00	300.00	300.00
13	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	55.53	55.53	70.63	55.53	70.63	55.53
14	Earning per Share (basic & diluted)						
	- Before extra-ordinary items	(0.21)	(2.26)	(0.03)	(2.48)	(0.07)	(0.07)
	- After extra-ordinary items	(0.21)	(2.26)	(0.03)	(2.48)	(0.07)	(0.07)

NOTES:

- The above financial results for quarter and half year ended 30th September 2025 have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 14th November 2025
- The Statutory Auditors have reviewed the above financial results for the quarter and half year ended 30th September 2025.
- The segment reporting provisions are not applicable. The Company is engaged in only one business segment i.e. NBFC activities.
- The figures of the previous period/year have been regrouped/recast, wherever considered necessary, to confirm to the current year's classification.
- The company has adopted Indian Accounting Standards (Ind AS) Prescribed under section 133 of the companies act, 2013 read with the relevant Rules issued thereunder. The date of transition to Ind AS is April 01, 2018 and accordingly, financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" and the other accounting principles generally accepted in India. The impact of transition has been accounted for the operating reserves and the comparative period figures have been reinstated accordingly
- The Company has ceased its operations as an NBFC Company. The Company has submitted an application for cancellation of Certificate of Registration with RBI on October 03, 2025.

AAR SHYAM INDIA INVESTMENT COMPANY LIMITED

AAR Shyam India Investment Co Ltd


Director

Ankit Mehra
Director
DIN: 07669838

Place: New Delhi
Date: 14.11.2025

AAR SHYAM INDIA INVESTMENT COMPANY LIMITED

CIN:L67120DL1983PLC015266

Regd. Office: Space No. 920, Kirti Shikhar Building, District Centre, Janakpuri B-1, New Delhi-110058

Tel:011-45626909, Email:info@aarshyam.in

Standalone Statement of Assets and Liabilities for the Quarter and half year ended 30th September 2025

S No.	Particulars	(Amount in Lakh)	
		Quater ended 30.09.2025	Year ended 31.03.2025
		(UnAudited)	(Audited)
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	300.00	300.00
	(b) Reserves and surplus	-18.78	55.53
	(c) Money received against share warrants	-	-
	Sub total- Share holder's fund	281.22	355.53
2	Share application money pending allotment	-	-
3	Financial liabilities		
	(a) Long-term borrowings	35.00	34.00
	(b) Deferred Tax Liabilities	-	-
	(c) Other Long term liabilities	-	-
	(d) Long-term provisions	-	-
	Sub total- Financial liabilities	35.00	34.00
4	Non Financial liabilities		
	(a) Short-term borrowings	-	-
	(b) Trade payables	-	-
	(c) Other current liabilities	4.71	3.30
	(d) Provisions	16.07	16.46
	Sub total- Non Financial liabilities	20.79	19.76
	TOTAL EQUITY AND LIABILITIES	337.01	409.29
B	ASSETS		
1	Non-Financial assets		
	(a) Property , Plant and Equipments	0.18	0.26
	(b) Deferred tax assets (Net)	0.02	0.02
	(c) Other Non Financial Assets	245.40	9.76
	Sub total- Non Financial assets	245.60	10.03
2	Financial assets		
	(a) Current investments	-	-
	(b) Inventories	-	-
	(c) Trade receivables	-	-
	(d) Cash and Cash Equivalents	15.13	7.80
	(e) Loans and advances	76.28	391.46
	(f) Investments	-	-
	Sub total- Financial assets	91.40	399.26
	TOTAL ASSETS	337.01	409.29

AAR SHYAM INDIA INVESTMENT COMPANY LIMITED

AAR Shyam India Investment Co Ltd.



Director

Ankit Mehra

Director

DIN: 07669838

Place: New Delhi

Date: 14.11.2025

AAR SHYAM INDIA INVESTMENT COMPANY LIMITED
CIN: L67120DL1983PLC015266
SPACE NO. 920, KIRTI SHIKHAR BUILDING, DISTRICT CENTRE, JANAK PURI B-1,
WEST DELHI, NEW DELHI - 110058, INDIA

Standalone Statement of Cash Flow for the Quarter and half year 30th September 2025

(Amount in Lakh)

Particulars	Half Year Ended (Unaudited)	
	30.09.2025	30.09.2024
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit after Tax	(74.31)	(2.17)
Add: Depreciation	0.07	0.03
Add: Long Term capital Loss	-	-
Add: Provision For Income Tax	-	-
Add: Deferred tax	(0.01)	-
Operating profit before working capital changes	(74.24)	(2.15)
Adjustments for :		
(Increase)/ Decrease in Trade receivable	-	-
(Increase)/ Decrease in short Term Loan & Advances	315.18	23.72
(Increase)/ Decrease in other current assets	(235.63)	(29.47)
Increase/ (Decrease) in Trade and other Payable	1.40	1.66
Increase/ (Decrease) in Other Current Liabilities & provisions	0.61	(1.77)
Cash generated from operations	7.33	(8.02)
Direct taxes refund/(paid)	-	-
Provision For standard Asset (Created)/Reversed	-	-
Net Cash flow Generated from Operating Activities (A)	7.33	(8.02)
B. CASH FLOWS FROM INVESTING ACTIVITIES		
(Purchase)/Sale of investments	-	-
(Purchase)/Sale of Fixed Assets	-	-
Net Cash Flow Generated from Investing Activities (B)	-	-
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Issue of share capital	-	-
Repayment of unsecured Loan	-	-
Net Cash Generated from Financing Activities (C)	-	-
Net increase in Cash & Cash Equivalents (A + B + C)	7.33	(8.02)
Opening cash and cash equivalents	7.80	63.04
Closing cash and cash equivalents	15.13	55.02

For and on behalf of the Board of Directors of
M/s AAR Shyam India Investment Company Limited

AAR Shyam India Investment Co Ltd.


Director

Ankit Mehra
(Director)

DIN: 07669838

Place: New Delhi

Date: 14.11.2025

Limited Review Report

To
The Board of Directors
Aar Shyam India Investment Company Ltd.

We have reviewed the accompanying statement of unaudited financial results of **Aar Shyam India Investment Company Ltd.** (the "**Company**") for the quarter ended **30th September, 2025** (the "**statement**") 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 (the "Listing Regulations").

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. has been prepared in accordance with the 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, as amended, 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 our review.

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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS 34 prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Garg Agrawal and Agrawal
Chartered Accountants

FRN: 016137N



CA Aman Mittal
Partner

Membership No. 547191

UDIN- 25547191BMUJZA2374

Date: 14.11.2025

Place: Noida

Peer Review Certificate No: 021906

