

# ARIS INTERNATIONAL LIMITED

(CIN NO: L29130MH1995PLC249667)

14-11-2024

To,  
Department of Corporate Relations,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400001.

**BSE CODE: 531677**

**Subject : Unaudited Standalone Financial Results of the Company along with the Limited Review Report for quarter and six months ended September 30, 2024.**

Dear Sir/Madam,

In terms of the Regulations 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform that the Board of Directors of the **Aris International Limited** ("Company") at its Meeting held **today i.e. on Thursday, 14<sup>TH</sup> November, 2024 at 2:00 p.m.** inter-alia, considered & approved the Unaudited Standalone Financial Results of the Company **quarter and six months ended September 30, 2024.**

The said Unaudited Standalone Financial Results along with the Limited Review Report of the Statutory Auditors of the Company for the said period are enclosed herewith in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

**The Board Meeting commenced at 02:00 p.m. and concluded at 7:45 p.m.**

Kindly acknowledge & take on record the same.

Thanking you,  
For Aris International Limited,



**Manali Arun Naik**  
**Company Secretary and Compliance Officer**  
**(Membership No: 71606)**



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REGD. OFFICE: INS Tower, 7 Floor, Office No 707, A wing, Bandra Kurla Complex, Bandra East,  
Mumbai - 400 051, Tel No: 9223400434  
Email id: [arisinternationalltd@gmail.com](mailto:arisinternationalltd@gmail.com) , Website: [www.arisinternational.in](http://www.arisinternational.in)

**ARIS INTERNATIONAL LIMITED**  
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 SEPTEMBER, 2024**

(Rs. In Lakhs)

Particulars	Standalone					
	Quarter ended			Six months ended		Year ended
	30.09.2024 [Reviewed]	30.06.2024 [Reviewed]	30.09.2023 [Reviewed]	30.09.2024 [Reviewed]	30.09.2023 [Reviewed]	31.03.2024 [Audited]
<b>1. Income from operations</b>						
(a) (i) Revenue from operations	1.71	1.46	5.07	3.17	10.49	34.98
(ii) Other Operating Income	-	-	-	-	-	21.38
<b>Total revenue from operations (i+ii)</b>	<b>1.71</b>	<b>1.46</b>	<b>5.07</b>	<b>3.17</b>	<b>10.49</b>	<b>56.36</b>
<b>(b) Other incomes</b>						
(i) Net profit arising on financial assets designated at FV	-	4.76	3.05	4.76	1.06	-
(ii) Other incomes	-	-	-	-	-	-
<b>Total income (a+b)</b>	<b>1.71</b>	<b>6.23</b>	<b>8.12</b>	<b>7.94</b>	<b>11.54</b>	<b>56.36</b>
<b>2. Expenses</b>						
(a) Operating expenditure	-	-	-	-	-	-
(b) Cost of materials Consumed	-	-	-	-	-	-
(c) Purchase of stock-in-trade	-	1.18	3.17	1.18	9.43	16.35
(d) Change in inventories of finished goods, work-in-progress and stock-in-trade	-	(0.10)	1.50	(0.10)	0.60	2.76
(e) Employee benefit expense	0.77	1.31	3.71	2.08	6.86	9.71
(f) Finance expenses	-	-	-	-	-	-
(g) Depreciation and amortisation expense	-	-	-	-	-	-
(h) Professional fees paid	0.35	1.27	0.20	1.62	1.40	-
(i) Rent Expenses	-	0.60	0.60	0.60	1.20	-
(j) Listing fees	-	0.96	0.96	0.96	1.92	-
(k) BSE fees	4.43	0.21	-	4.64	-	-
(l) Net loss arising on financial assets designated at FVTPL	-	-	-	-	-	-
(m) Other expenses ( Any item exceeding 10% of the total expenses relating to continuing operations to be shown	0.03	0.18	0.55	0.21	1.03	14.77
<b>Total expenses</b>	<b>5.58</b>	<b>5.61</b>	<b>10.69</b>	<b>11.19</b>	<b>22.44</b>	<b>43.59</b>
<b>3. Profit/(Loss) before exceptional items (1-2)</b>	<b>(3.87)</b>	<b>0.62</b>	<b>(2.57)</b>	<b>(3.25)</b>	<b>(10.90)</b>	<b>12.76</b>
4. Exceptional items	-	-	-	-	-	-
<b>5. Profit / (Loss) before tax (5+6)</b>	<b>(3.87)</b>	<b>0.62</b>	<b>(2.57)</b>	<b>(3.25)</b>	<b>(10.90)</b>	<b>12.76</b>
<b>6. Tax expense</b>						
A. Provision for Current tax	-	-	-	-	-	-
B. Current tax expense relating to prior years	-	-	-	-	-	-
<b>7. Net Profit / (Loss) for the period after tax (7+8)</b>	<b>(3.87)</b>	<b>0.62</b>	<b>(2.57)</b>	<b>(3.25)</b>	<b>(10.90)</b>	<b>12.76</b>
<b>8. Other comprehensive income ( net of tax expense)</b>						
A. (i) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be	-	-	-	-	-	-
B. (i) Items that will be reclassified to profit and loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>11. Total Comprehensive income for the period</b>	<b>(3.87)</b>	<b>0.62</b>	<b>(2.57)</b>	<b>(3.25)</b>	<b>(10.90)</b>	<b>12.76</b>
<b>12. Paid-up Equity Share Capital ( see note 5)</b> (Face value Rs. 10/-)	150.00	150.00	150.00	150.00	46.20	150.00
<b>13. Reserves excluding revaluation reserves</b>	(115.21)	(90.92)	(112.64)	(206.13)	(115.21)	(91.55)
<b>14. EPS (Not annualised)</b>						
(a) (i) Basic & Diluted EPS before Extraordinary items	(0.26)	0.04	(0.17)	(0.22)	(2.36)	0.85
(a) Basic & Diluted	(0.26)	0.04	(0.17)	(0.22)	(2.36)	0.85

Particulars	Quarter ended 30.09.2024
<b>B. INVESTOR COMPLAINTS</b>	
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed of during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL

**Notes:**

- 1 Previous year/period figures have been regrouped/reclassified wherever necessary.
- 2 The above results which are published in accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 14, 2024. The financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016. The current quarter results have been subjected to a limited review by the Statutory
- 3 The Ind AS compliant corresponding figures of the corresponding quarter of the previous year have not been subjected to a limited review. However, the management has exercised necessary due diligence to ensure that such financial results provide a true and fair view.
- 4 The company operates in only one segment and hence Ind AS-108 " Operating Segment" is not applicable to the company
- 5 Provision for tax is provided for tax liability under 115JB of the Income Tax Act, 1961

For Aris International Limited,

*Nilesh*  
Nilesh Harkesh Yadav  
Director  
DIN: 10518738



For Aris International Limited,

*Manali*  
Manali Arun Naik  
Company Secretary and Compliance Officer  
Membership No: A71606

Standalone Statement of Assets and Liabilities	As at	
	September 30, 2024	March 31, 2024
	[Reviewed]	[Audited]
<b>Particulars</b>		
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
a) Property, Plant and Equipment	-	-
b) Capital Work in Progress	-	-
c) Intangible Assets	-	-
d) Intangible assets under development	-	-
e) Non current investments	28.64	23.87
f) Financial Assets		
(i) Long Term Loans and advances	-	-
(ii) Other financial assets	-	-
g) Income Tax Asset (net)	-	-
h) Deferred Tax assets (net)	-	-
i) Other non - Current Assets	-	-
<b>Sub - Total - Non-Current Assets</b>	<b>28.64</b>	<b>23.87</b>
<b>Current Assets</b>		
a) Inventories	0.10	-
b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	19.73	19.73
(iii) Cash and Cash Equivalents	3.97	41.20
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	30.00	-
(vi) Other Financial Assets	-	-
c) Other current assets	0.33	0.33
<b>Sub - Total - Current Assets</b>	<b>54.13</b>	<b>61.26</b>
<b>TOTAL ASSETS</b>	<b>82.76</b>	<b>85.13</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity share capital	150.00	150.00
b) Other Equity	(94.80)	(91.55)
<b>Total Equity</b>	<b>55.20</b>	<b>58.45</b>
<b>LIABILITIES</b>		
a) Financial Liabilities		
(i) Borrowings	1.25	26.20
(ii) Deferred Payment Liabilities	-	-
(iii) Other Financial Liabilities	-	-
b) Other Non-current Liabilities	-	-
c) Provisions	-	-
<b>Sub-total Non-Current Liabilities</b>	<b>1.25</b>	<b>26.20</b>
<b>Current liabilities</b>		
a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	26.31	0.48
(iii) Other Financial Liabilities	-	-
b) Other current liabilities	-	-
c) Provisions	-	-
<b>Sub-total - Current Liabilities</b>	<b>26.31</b>	<b>0.48</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>82.76</b>	<b>85.13</b>

For Aris International Limited,

*Nilesh*  
Nilesh Harkesh Yadav  
Director  
DIN: 10518738



For Aris International Limited,

*Manali*  
Manali Arun Naik  
Company Secretary and Compliance Officer  
Membership No: A71606

Standalone Cash Flow statement for the six months ended 30th September, 2024

(Rs. In Lakhs)

Particulars	September 30, 2024	March 31, 2024
	[Reviewed]	[Reviewed]
<b>Cash flows from operating activities</b>		
Net (loss)/profit before tax	(3.25)	12.76
<u>Adjustments for</u>		
<b>Non Cash Item/Items required to be disclosed separately</b>		
Net loss/(profit) arising on financial assets designated at FVTPL	(4.77)	(18.05)
Operating profit before working capital changes	(8.02)	(5.28)
<u>Changes in working capital:</u>		
Short-term loans and advances	-	40.60
Income tax paid	-	0.59
<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
Inventories	(0.10)	-
Trade payables	25.83	(3.22)
Trade receivables	-	(19.73)
Loan & Advances	(30.00)	-
Loans (Liability)	(24.95)	-
Other current assets	-	3.30
Other current liabilities	-	(0.10)
Profit generated from operations	(37.24)	16.16
Tax paid (net of refunds)	-	-
<b>Net Cash generated from operating activities</b> (i)	<b>(37.24)</b>	<b>16.16</b>
<b>Cash flows from investing activities</b>		
<b>Net cash generated from investing activities</b>		
Increase in non-current investment	(4.77)	18.05
Less: Adjustment for Net profit arising on financial assets designated at FVTPL	4.77	(18.05)
	(ii)	-
<b>Cash flows from financing activities</b>		
Receipt/(Repayment) of long term borrowings	-	18.93
<b>Net cash generated from financial activities</b> (iii)	-	<b>18.93</b>
Net change in cash and cash equivalents (i+ii+iii)	(37.24)	35.09
Cash and cash equivalents at the beginning of the year	41.20	6.11
<b>Cash and cash equivalents at the end</b>	<b>3.96</b>	<b>41.20</b>

For Aris International Limited,

*Nilesh*  
Nilesh Harkesh Yadav  
Director  
DIN: 10518738



For Aris International Limited,

*Manali*  
Manali Arun Naik  
Company Secretary and Compliance Officer  
Membership No: A71606



# B.M. Gattani & Co.

## Chartered Accountants

B-702, Om Sai Shree  
Opp. Shimpoli Telephone Exchange,  
Shimpoli, Borivali (W), Mumbai-400092  
Tel: 022-28988811, Cell: +91 9022988811  
E-Mail: balmukundgattani@yahoo.co.in

### LIMITED REVIEW REPORT

(Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,  
The Board of Directors  
Aris International Limited  
INS Tower, 7 Floor, Office No 707,  
A wing, Bandra Kurla Complex,  
Bandra East, Mumbai - 400 051

We have reviewed the accompanying statement of Standalone Un-Audited Financial results of Aris International Limited for the quarter ends as on September 30, 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.

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 provides less assurance than an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable 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 B. M. Gattani & Co.,  
Chartered Accountants  
Firm Reg. No.: 113536W

Balmukund N Gattani  
Proprietor  
Membership No.: 047066  
UDIN: 24047066BKABPQ3146



Place: Mumbai  
Date: 14/11/2024