



Formerly known as R B Gupta Financials Ltd.
CIN No.: L65910GJ1993PLC019057

Date: 14/11/2024

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. 14th November, 2024 inter alia, has taken the following decisions:-

1. Adoption of Un-Audited Financial Statement for the quarter and half year ended 30/09/2024 together with Limited Review Report thereon by the Statutory Auditors of the Company
2. Board Meeting Commenced at 11.00 a.m. and ended on 01.00 p.m.

This is for your kind information and records.

Thanking You,

Yours Faithfully

FOR AARCON FACILITIES LIMITED


(BHARAT RAMCHANDRA GUPTA)
MANAGING DIRECTOR

DIN No. 00547897

Date: 14/11/2024

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 30/09/2024 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 30th September, 2024.
- 2) Limited Review Report on Standalone Un-Audited Financial Results for the quarter and half year ended 30/09/2024

This is for your kind information and records..

Yours faithfully,
FOR AARCON FACILITIES LIMITED


(BHARAT RAMCHANDRA GUPTA)
MANAGING DIRECTOR
DIN No. 00547897

AARCON FACILITITS 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 30.09.2024

Sr.No.	Particulars	Quarter Ended			Six Months ended 30/09/2024	Corresponding 6 Months ended in the previous year 30/09/2023	Year Ended 31-03-2024 [Audited]
		Quarter Ended 30-09-2024 [Unaudited]	Quarter Ended 30-06-2024 [Unaudited]	Corresponding 3 months ended in the previous year 30/09/2023			
I	Income From Operation						
II	(a) Sales/Income from Operations Including Excise	23.25	23.23	11.64	46.48	21.31	
III	(b) Other Income	1.50	0.53	-	2.03	-	
IV	Total Income I + II	24.75	23.76	11.64	48.51	21.31	
	Expenditure						
	a. Cost of Material consumed	5.44	4.97	3.69	10.41	6.50	
	b. Purchase of Stock in trade	-	-	-	-	-	
	c. Change in inventories of finished goods,WIP ,stock in trade	-	-	-	-	-	
	d. Employee Benefits Expenses	1.68	1.12	1.23	2.80	2.37	
	e. Finance Costs	-	-	-	-	-	
	f. Depreciation	-	-	-	-	-	
	g. Other expense	1.52	6.16	0.28	7.68	5.69	
V	Total Expenses (IV)	8.64	12.25	5.20	20.89	14.56	
VI	Profit/(Loss) from ordinary activities after Finance costs but before Exceptional items	16.11	11.51	6.44	27.62	6.75	
VII	Profit (+)/Loss(-) before tax (V-VI)	-	-	-	-	-	
VIII	Tax expense	16.11	11.51	6.44	27.62	6.75	
	(1) Current tax						
	(2) Deferred tax						
IX	Profit(+)/Loss(-) for the period from continuing operations (VII-VIII)						
X	Profit(+)/Loss(-) from discontinued operations	16.11	11.51	6.44	27.62	6.75	
XI	Tax expense of discontinued operations	-	-	-	-	-	
XII	Profit(+)/Loss(-) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	
XIII	Profit(+)/Loss(-) for the period (IX+XII)	-	-	-	-	-	
XIV	Other comprehensive Income	16.11	11.51	6.44	27.62	6.75	
		-	-	-	-	-	
		-	-	-	-	-	



Sr.No.	Particulars	Quarter Ended 30-09-2024 [Unaudited]	Quarter Ended 30-06-2024 [Unaudited]	Corresponding 3 months ended in the previous year 30/09/2023	Six Months ended 30/09/2024	Corresponding 6 Months ended in the previous year 30/09/2023	Year Ended 31-03-2024 [Audited]
XV	Total Comprehensive Income	16.11	11.51	6.44	27.62	6.75	23.56
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.	0.27	0.19	0.11	0.46	0.11	0.40
	b. Diluted -Rs.	0.27	0.19	0.11	0.46	0.11	(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.	0.27	0.19	0.11	0.46	0.11	0.40
	b. Diluted -Rs.	0.27	0.19	0.11	0.46	0.11	(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 14/11/2024						
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

Date : 14-11-2023



For AARCON FACILITIES LIMITED

(Signature)
Bharat Gupta
Managing Director

AARCON IACILITITS LIMITED (Fomely 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	ASSETS		
	Non-current assets		
	(a) Property, Plant and Equipment	21.48	21.48
	(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	60.37	43.59
	(ii) Trade receivables	-	-
	(iii) Loans & Advance	350.46	350.46
	(iv) Others	-	-
	(i) Deferred Tax Assets(net)	31.78	31.78
	(j) Other non-current assets	-	-
2	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Cash and cash equivalents	25.49	19.98
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	-	-
	(vi) Others	19.09	19.24
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	0.07	-
	Total Assets	508.74	486.53
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	506.20	506.20
	(b) Reserves & Surplus	1.40	(26.21)
1	LIABILITIES		
	Non-current liabilities		
	(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	Current liabilities		



(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	0.53	4.82
(iii) Other current liabilities	-	1.15
(c) Provisions	0.61	0.58
(d) Current Tax Liabilities (Net)	-	-
Total Equity and Liabilities	508.74	486.53

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 14/11/2024

Place: Vadodara
Date : 14/11/2024



For AARCON FACILITIES LIMITED


Bharat Gupta
Managing Director

AARCON FACILITIES LIMITED
Statement of Cash Flow for Quarter ended on 30/09/2024

Rs In Lacs

Particulars	Quarter ended 30/09/2024 Amount (Rs.)	Year ended 31-03-2024 Amount (Rs.)
(A) Cash Flow from Operating Activities		
Profit Before Tax	27.61	23.56
Adjustment for:		
Add : Depreciation	0.00	13.01
Less: Profit on sale of Asset	0.00	0.00
Less: Income Tax	0.00	0.00
Add: Interest & Financial Charges	0.00	0.00
Operating Profit before WC Changes	27.61	36.57
(increase)/Decrease in Inventory	0.00	0.00
(increase)/Decrease in Other Assets	0.08	-0.21
(increase)/Decrease in Debtors	0.00	0.00
(Increase)/Decrease in Current Assets	0.08	-0.21
increase/(Decrease) in trade payables	-4.29	1.27
increase/(Decrease) in other Long Term Liabilities	0.00	-
increase/(Decrease) in other Current Liabilities	(1.15)	0.07
increase/(Decrease) in Provisions	0.03	0.33
Increase/(Decrease) in Current Liabilities	-5.41	1.67
NET CashFlow from Operating Activities - (A)	22.28	38.03
(B) Cash Flow from Investing Activities		
Purchase of Fixed Asset	0.00	0.00
Sale of Fixed Asset	0.00	0.00
Increase in Non-Current Investments	-16.78	-33.66
Decrease/(increase) in Non-Current Assets	0.00	0.00
Increase in Current Investments	0.00	0.00
NET Cash Flow from Investing Activities - (B)	-16.77	-33.66
(C) Cash Flow from Financing Activity		
Increase / (Decrease) in Equity Share Capital	0.00	0.00
Increase in Long Term Debt	0.00	0.00
Increase in Short Term Debt	0.00	0.00
Interest & Finance Charges	0.00	0.00
Cash Flow from Financing Activity (C)	0.00	0.00
Net Cash And Cash Equivalent - A+B+C	5.51	4.38
Opening Net Cash and Cash Equivalent	19.98	15.60
Closing Net Cash and Cash Equivalent	25.49	19.98



Notes to the Accounts

As per our report of even date attached herewith

For AARCON FACILITIES LIMITED

Place: Vadodara
Date : 14/11/2024




Bharat Gupta
Managing Director



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 30/09/2024.**

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 30/09/2024, 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 KESHARANI

(Partner)

M. No. 047553

FRN: 100335W

Date: 14/11/2024

Place: Vadodara

UDIN: 24047553BKCE0615935