

AAR COMMERCIAL COMPANY LIMITED

Registered Office: I - 7, Jangpura Extension, New Delhi - 110014

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Corporate Office: 1, Crooked Lane, Second Floor, Room No. 208, Kolkata - 700069 (W.B.), Tel: 033-40078021

CIN: L63090DL1982PLC354818

(Rs. In Lakhs)

Statement of Unaudited Financial Results for the Quarter Ended 30th June, 2021				
Particulars	Quarter Ended			Year Ended
	30th June, 2021 (Unaudited)	31st March, 2021 (Audited)	30th June, 2020 (Unaudited)	31st March, 2021 (Audited)
1. Income from Operations				
(a) Net sales/Income from Operations	-	-	-	-
Other Operating Income	-	-	-	1.49
Total Income from Operation	-	-	-	1.49
2. Expenses				
(a) Cost of Material consumed	-	-	-	-
(b) Purchases of stock-in-trade	-	-	-	-
(c) Changes in inventories of stock-in-trade	-	-	-	-
(d) Employee benefit expenses	1.78	2.02	2.02	8.08
(e) Finance costs	-	-	-	-
(f) Depreciation and amortisation expense	-	-	-	-
(g) Other expenses	5.25	3.13	5.05	12.35
Total Expenses[2(a) to 2(g)]	7.03	5.15	7.07	20.43
3. Profit/(Loss) before exceptional and extraordinary items and tax(1-2)	(7.03)	(5.15)	(7.07)	(18.94)
4. Exceptional Items	-	-	-	-
5. Profit/(Loss) before tax(3+4)	(7.03)	(5.15)	(7.07)	(18.94)
6. Tax expense/(credit)	-	-	-	-
(a) Current Tax expense for current Year	-	-	-	-
(b) Deferred tax	-	-	-	-
Total Tax expenses/Credit	-	-	-	-
7. Net profit/(Loss) for the period(5-6)	(7.03)	(5.15)	(7.07)	(18.94)
8. Other comprehensive Income (Net of Tax)	-	-	-	-
A. Items that will not be reclassified to profit or loss	-	-	-	6,533.34
B. Items that will be reclassified to profit or loss	-	-	-	-
Total Other comprehensive Income (A+B)	-	-	-	6,533.34
9. Total Comprehensive Income (7+8)	(7.03)	(5.15)	(7.07)	6,514.40
10. Paid-up equity share capital (Face Value Rs. 10/- each)	1,001.40	1,001.40	1,001.40	1,001.40
11. Earning Per Equity Shares:				
(a) Basic	(0.070)	(0.05)	(0.071)	(0.19)
(b) Diluted	(0.070)	(0.05)	(0.071)	(0.19)
Notes:				
1	The above financial results for the quarter ended 30th June, 2021 are Ind AS compliant result and have been prepared in accordance with applicable Indian Accounting Standards (Ind AS) notified by the ministry of Corporate Affairs.			
2	The Statutory Auditors of the Company have carried out the limited review only in respect of the financial results for the quarter ended 30th June, 2021 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015.			
3	The financial results were reviewed by the audit committee and were thereafter approved by the Board of Directors of the Company at the meeting held on 22nd July, 2021.			

For and on behalf of the Board
AAR COMMERCIAL COMPANY LTD.

Anupam Khetan

Director / Authorised Signatory
ANUPAM KHETAN
Whole-Time Director
DIN: 07003797

Place: Gorakhpur
Date: 22nd July, 2021



R. K. TAPADIA & CO.

CHARTERED ACCOUNTANTS

**1/1 SEVAK BAIDYA STREET
NEW INDRAPURI, 4TH FLOOR
KOLKATA-700029**

LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS OF AAR COMMERCIAL COMPANY LIMITED FOR THE QUARTER ENDED JUNE 30, 2021

To

The Board of Directors

AAR Commercial Company Limited

1. We have reviewed the accompanying statement of Unaudited Financial Results of **AAR Commercial Company Limited** for the quarter ended **30th June, 2021** being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 ('Listing Regulations') read with SEBI circular no. CIR/CFD/CMD1/44/2019 dated 29th March, 2019.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company at their meeting held on 22nd July, 2021. This statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34, "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement 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 statement is 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 standalone financial results prepared in all material respects in accordance with the applicable Indian Accounting Standards ('Ind-AS') prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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.

Our conclusion on the statement is not modified in respect of the above matter.

**For R.K. TAPADIA & CO.
(Chartered Accountants)
Firm Regn No. 318166E**



**Ramesh Kumar Tapadia
(Proprietor)
M. No. 053927**

UDIN: 24053927 AAMADs1771

Place of signature: Kolkata

Dated: 22nd July, 2021