



PAMS & ASSOCIATES

CHARTERED ACCOUNTANTS

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Limited Review Report

To,
The Board of Directors
Aris International Limited

"We have reviewed the accompanying statement of unaudited financial results of M/s Aris International Limited ('The Company') for the quarter ended 31st December, 2021 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015. This statement is the responsibility of the Company's management and has been approved by the Board of Directors at their meeting held on 3rd February, 2022. This statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the financial results based on our review.

We conducted review of the statement in accordance with the standard of Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by 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 from material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedures applied to financial data thus provide less assurance than as 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 us to believe that the accompanying statement of unaudited financial results for the quarter ended 31st December, 2021 prepared in accordance with the generally accepted accounting standards specified and other recognised accounting practices and policies has not disclosed the information required to be disclosed in term of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contain any material misstatement.

For Pams & Associates

Chartered Accountants

Firm Registration number: 316079E

CA Manoranjan Mishra

Partner

Membership Number: 063698

UDIN : 22063698 AA G X ZH 6233

Place: Mumbai

Date: 03/02/2022

ARIS INTERNATIONAL LIMITED
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31 DECEMBER, 2021

(Rs. In Lakhs)

Particulars	Standalone					
	Quarter ended			Nine months ended		Year ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	[Reviewed]	[Reviewed]	[Reviewed]	[Reviewed]	[Reviewed]	[Audited]
1. Income from operations						
(a) (i) Revenue from operations	5.62	1.73	0.94	11.35	7.39	7.28
(ii) Other Operating Income	-	-	-	-	-	-
Total revenue from operations (i+ii)	5.62	1.73	0.94	11.35	7.39	7.28
(b) Other incomes						
(i) Net profit arising on financial assets designated at FVTPL	0.84	4.70	-	4.02	-	-
(ii) Other incomes	-	-	6.50	-	6.50	26.98
Total income (a+b)	6.46	6.43	7.44	15.37	13.89	34.27
2. Expenses						
(a) Operating expenditure	-	-	-	-	-	-
(b) Cost of materials Consumed	-	-	-	-	-	-
(c) Purchase of stock-in-trade	0.02	-	-	0.02	-	-
(d) Change in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(e) Employee benefit expense	4.43	3.15	4.77	10.81	9.45	12.70
(f) Depreciation and amortisation expense	-	-	-	-	-	-
(g) Professional fees paid	-	-	0.10	-	0.15	5.52
(h) Rent Expenses	0.60	0.60	-	1.80	-	2.40
(i) Listing fees	-	-	-	-	-	-
(j) BSE fees	0.89	0.89	-	2.66	3.54	3.54
(k) Net loss arising on financial assets designated at FVTPL	-	-	1.27	-	2.68	2.23
(l) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.80	0.49	1.02	1.94	2.76	3.58
Total expenses	6.73	5.13	7.15	17.23	18.58	29.97
3. Profit/(Loss) before exceptional items (1-2)	(0.27)	1.30	0.29	(1.86)	(4.69)	4.30
4. Exceptional items	-	-	-	-	-	-
5. Profit/(Loss) before tax (5+6)	(0.27)	1.30	0.29	(1.86)	(4.69)	4.30
6. Tax expense						
A. Provision for Current tax	-	-	-	-	-	0.70
B. Current tax expense relating to prior years	-	-	-	-	-	-
7. Net Profit / (Loss) for the period after tax (7+8)	(0.27)	1.30	0.29	(1.86)	(4.69)	3.60
8. Other comprehensive income (net of tax expense)						
A. (i) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
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	-	-	-	-	-	-
11. Total Comprehensive income for the period	(0.27)	1.30	0.29	(1.86)	(4.69)	3.60
12. Paid-up Equity Share Capital	46.20	46.20	46.20	46.20	46.20	46.20
(Face value Rs. 10/-)						
13. Reserves excluding revaluation reserves	(60.14)	(58.59)	(68.46)	(68.46)	(60.14)	(59.89)
14. EPS (Not annualised)						
(a) (i) Basic & Diluted EPS before Extraordinary items	-	0.28	0.06	-	-	0.78
(a) Basic & Diluted	-	0.28	0.06	-	-	0.78

Particulars	Quarter ended
B. INVESTOR COMPLAINTS	
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 . 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 Auditors of the Company.
- 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 two segments and as per IndAS-108 "Operating Segment" since the revenue of trading business segment does not exceed 10% or more of combined revenue including both sales to external customers and intersegment sales and transfers, the operating income from such segment which commenced business from this quarter has been aggregated considering the similar financial performance and economic characteristics.
- 5 Provision for tax is provided for tax liability under 115JB of the Income Tax Act, 1961

For Aris International Limited

Ramesh Chandra Mishra
Director
DATE: 03/02/2022

