

Aagam Capital Limited

(CIN : L65990MH1991PLC064631)

Reg office : PREMISES NO.2, 1ST FLOOR, RAHIMTOOLA HOUSE, 7, HOMJI STREET, FORT MUMBAI - 400001

Web site : www.aagamcap.com Email : aagamcld@gmail.com Tel : 91 7400186121

UNAUDITED FINANCIAL RESULTS FOR THE 2ND QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2020

(Rs in Lakhs except EPS)

Particulars	Quarter Ended			Six Months Ended		Year ended
	30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019	31-03-2020
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	(Audited)
I. INCOME						
Revenue from Operations						
Interest Income	1.53	1.53	4.78	3.06	9.51	15.41
Total Revenue from Operations	1.53	1.53	4.78	3.06	9.51	15.41
Other Income						
Interest on IT Refund	-	-	-	-	-	0.02
Total Income	1.53	1.53	4.78	3.06	9.51	15.43
II. EXPENSES						
a) Finance Costs	0.07	0.01	0.03	0.08	0.05	0.10
b) Employee benefit expense	-	-	0.25	-	0.70	0.70
c) Depreciation and amortisation expense	-	-	0.01	-	0.02	0.03
d) Other expenses	0.68	0.59	1.12	1.27	5.79	9.69
Total Expenses	0.75	0.60	1.41	1.35	6.56	10.52
III. Profit / (Loss) before exceptional items and tax	0.79	0.93	3.37	1.72	2.95	4.91
IV. Exceptional Item	-	-	-	-	-	-
V. Profit before Tax	0.79	0.93	3.37	1.72	2.95	4.91
VI. Tax expense	-	-	-	-	-	0.06
- Current tax	-	-	-	-	-	-
- (Excess)/ Short Provision for Tax of Earlier Year	-	-	-	-	-	-
- Deferred tax	-	-	-	-	-	0.06
- MAT Credit written off	-	-	-	-	-	-
VII. Profit / (loss) for the period from continuing operations	0.79	0.93	3.37	1.72	2.95	4.85
VIII. Profit/(loss) from discontinued operations	-	-	-	-	-	-
IX. Tax Expense of discontinued operations	-	-	-	-	-	-
X. Profit/(loss) from discontinued operations(After tax)	-	-	-	-	-	-
XI. Profit for the Period	0.79	0.93	3.37	1.72	2.95	4.85
XII. Other comprehensive income						
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	-	-	-	-	-	-
iii. Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
iv. Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
Other Comprehensive Income	-	-	-	-	-	-
XIII. Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)	0.79	0.93	3.37	1.72	2.95	4.85
XIV. Earnings per Equity Share (for continuing operations) *						
(a) Basic	0.02	0.02	0.07	0.03	0.06	0.10
(b) Diluted	0.02	0.02	0.07	0.03	0.06	0.10
XV. Earnings per Equity Share (for discontinued operations) *						
(a) Basic	-	-	-	-	-	-
(b) Diluted	-	-	-	-	-	-
XVI. Earnings per Equity Share (for continuing and discontinued operations) *						
(a) Basic	0.02	0.02	0.07	0.03	0.06	0.10
(b) Diluted	0.02	0.02	0.07	0.03	0.06	0.10
Paid-up Equity Share Capital (FV of Rs. 10/- each)	500.000	500.000	500.000	500.000	500.000	500.000

* Not Annualised



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Notes :-

- 1 The above unaudited results were reviewed by the Audit Committee and have been taken on record by the Board of Directors of the Company at the meeting held on 9th November 2020.
- 2 The above unaudited results for the quarter and half-year ended September 30, 2020 have been subjected to limited review by the Statutory Auditors of the Company.
- 3 The aforesaid financial results for the quarter and half-year ended September 30, 2020 have been prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 and Regulation 52 of SEBI (Listing Obligation and disclosure Requirements) Regulations, 2015.
- 4 Tax Expense comprises of Current Tax, Deferred Tax, Short provision of Earlier year and MAT Credit Utilition.
- 5 The Company has only one operating segment, namely Financial Activity, & is governed by similar set of risk and return hence disclosure requirements as per Ind AS 108 are not applicable.
- 6 Previous period figures have been restated or regrouped or rearranged wherever necessary, to make them comparable.

Place : Mumbai
Date : 9th November 2020

For AAGAM CAPITAL LIMITED

Naresh Jain
Director
DIN : 00291963



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STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

	Particulars	As at 30th September 2020	As at 31st March 2020
	1	2	3
	ASSETS		
(1)	Financial Assets		
(a)	Cash and cash equivalents	0.15	0.50
(b)	Bank Balance other than (a) above	1.34	1.34
(c)	Loans	50.98	51.18
(d)	Investments	152.55	152.55
(e)	Other Financial assets		
	Interest Accrued but not due	3.86	0.79
(2)	Non-Financial Assets		
(a)	Deferred tax Assets (Net)	3.29	3.96
(b)	Property, Plant and Equipment	0.03	0.03
(c)	Other non-financial assets		-
	Balance with Revenue Authorities	13.88	13.21
	Advance for Expenses	-	-
	Security Deposits	1.13	1.13
	Total Assets	227.22	224.69
	LIABILITIES AND EQUITY		
	LIABILITIES		
(1)	Financial Liabilities		
(a)	Borrowings (Other than Debt Securities)	1.80	-
(2)	Non-Financial Liabilities		
(a)	Provisions	0.49	0.49
(b)	Other non-financial liabilities(to be specified)		
	Statutory dues Payable	0.01	0.15
	Expenses Payable	16.95	17.80
(3)	EQUITY		
(a)	Equity Share capital	500.00	500.00
(b)	Other Equity	(292.03)	(293.75)
	Total Liabilities and Equity	227.22	224.69

Place : Mumbai
Date : 9th November 2020

For AAGAM CAPITAL LIMITED

Naresh Jain
Director
DIN : 00291963



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Cash Flow Statement

		(Rs. In Lakhs)	
Particulars		Half Year Ended 30.09.2020	Half Year Ended 30.09.2019
Cash flows from Operating Activities			
Net Profit before Tax		1.72	2.95
Adjusted For :			
Depreciation and Amortization		-	0.02
Finance costs		0.08	0.05
Operating profit / (Loss) before working capital changes		1.80	3.02
Changes in Working Capital:			
(Increase)/Decrease in Other Financial Assets		(2.87)	(9.52)
(Increase)/Decrease in Other Non-Current Assets		-	-
Increase/(Decrease) in Other Non Financial Assets		-	0.06
Increase/(Decrease) in Other Non Financial liabilities		(0.99)	2.87
Cash generated from / (used in) operations		(2.07)	(3.57)
Tax Paid/Refund		-	-
Net cash flow from operating activities	A	(2.07)	(3.57)
Cash flows from Investing Activities			
Proceeds from sale of fixed assets		-	-
Net cash flow from / (used in) investing activities	B	-	-
Cash flows from Financing Activities			
Proceeds from long-term borrowings		1.80	3.50
Finance cost		(0.08)	(0.05)
Net cash flow from / (used in) Financing activities	C	1.72	3.45
Net increase / (decrease) in Cash and Cash Equivalents	(A+B+C)	(0.35)	(0.12)
Cash and cash equivalents as at the beginning of the year		0.50	0.51
Cash and cash equivalents as at end of the year		0.15	0.39

For AAGAM CAPITAL LIMITED



Naresh Jain
Director
DIN : 00291963



Place : Mumbai
Date : 9th November 2020



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF
INTERIM FINANCIAL RESULTS**

To

The Board of Directors,
Aagam Capital Limited

1. We have reviewed the accompanying statement of unaudited Financial Results of Aagam Capital Ltd. ("the Company") for the quarter and half-year ended ended September 30, 2020 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended, read with Circular No. CIR/CFD/CMD1/44/2019 dated 29th March 2019 ("the 'Circular'").
2. This Statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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 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.



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 financial results prepared in accordance with applicable Indian Accounting Standards ('Ind AS'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules 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, as amended, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Motilal & Associates.**

Chartered Accountants

FRN :106584W



Rishabh M Jain

Partner

Mem. No.:179547



Place : Mumbai

Date : 09th November 2020

UDIN : 20179547AAAABR9039