

AAGAM CAPITAL LIMITED

To,
The Manager (Listing)
Bombay Stock Exchange Limited,
P.J Towers, Dalal Street,
Fort, Mumbai - 400001

Date: 09.11.2023

Scrip Code: 531866

Dear Sir/Madam,

Sub: Outcome of Board Meeting of the Company held on 09th November, 2023

This is to inform that the Board of Directors ("Board") at their meeting held today, i.e., Thursday, November 09, 2023, inter-alia, considered and approved the following:

Unaudited Financial Results of the Company for the second quarter and half year ended September 30, 2023. Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we are enclosing herewith the Unaudited Financial Results along with Limited Review Report issued by the Statutory Auditors of the Company for the second quarter and half year ended September 30, 2023.

This disclosure will be made available on the Company's official website at: www.aagamcapital.com.

Further the board meeting commenced at 05.00 p.m and concluded at 5.45 p.m.

Kindly take the same on your record.

**Thanking You,
For, Aagam Capital Ltd**

**KAVITA
JAIN**

Digitally signed by
KAVITA JAIN
Date: 2023.11.09
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**Kavita Jain
Company Secretary and Compliance Officer**

(CIN :L65990MH1991PLC064631)

Regd. Off:-Premises No.2, 1st Floor, Rahimtoola House, 7 Homji Street, Fort, Mumbai – 400001.
Website: www.aagamcapital.com E-Mail - aagamcltd@gmail.com Tel: +91-7400186121

AAGAM CAPITAL LIMITED

(CIN : L65990MH1991PLC064631)

Reg Office: Premises No.2, 1st Floor, Rahimtoola House, 7, Homji Street, Fort, Mumbai - 400001

Website: www.aagamcapital.com Email: aagamcltd@gmail.com Tel :91 7400186121

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE 2ND QUARTER ENDED ON September 30, 2023

Particulars	Quarter Ended			Six Month Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Income						
Revenue from Operations						
Interest Income	1.07	1.25	1.14	2.32	2.27	4.59
Total Revenue from Operations (A)	1.07	1.25	1.14	2.32	2.27	4.59
Other Income						
Interest on IT Refund	0.05	-	-	0.05	-	-
Total Other Income (B)	0.05	-	-	0.05	-	-
Total Income (A+B)	1.12	1.25	1.14	2.37	2.27	4.59
II. Expenses						
Finance costs	0.01	-	0.01	0.01	0.01	0.09
Employee Benefits Expense	1.88	1.97	2.00	3.85	3.97	7.99
Depreciation, Amortisation and Impairment	-	-	-	-	-	-
Other Expenses	1.36	0.80	1.55	2.16	2.59	10.21
Total Expenses	3.25	2.77	3.55	6.02	6.56	18.28
III. Profit / (Loss) before exceptional items and tax	(2.13)	(1.52)	(2.41)	(3.65)	(4.29)	(13.70)
IV. Exceptional item	-	-	-	-	-	-
V. Profit before Tax	(2.13)	(1.52)	(2.41)	(3.65)	(4.29)	(13.70)
VI. Tax Expense						
- Current Tax	-	-	-	-	-	0.04
- Short / Excess Provision for Income Tax	-	-	-	-	-	-
- Deferred Tax	-	-	-	-	-	-
- MAT Credit written off	-	-	-	-	-	0.04
VII. Profit for the Period	(2.13)	(1.52)	(2.41)	(3.65)	(4.29)	(13.74)
VIII. Other comprehensive income	-	-	-	-	-	-
IX. Total Comprehensive Income for the period (Comprising Profit (Loss) and other Comprehensive Income for the period)	(2.13)	(1.52)	(2.41)	(3.65)	(4.29)	(13.74)
X. Earnings per Equity Share (for continuing operations) *						
(a) Basic	(0.04)	(0.03)	(0.05)	(0.07)	(0.09)	(0.27)
(b) Diluted	(0.04)	(0.03)	(0.05)	(0.07)	(0.09)	(0.27)
XI. Earnings per Equity Share (for discontinued operations) *						
(a) Basic	-	-	-	-	-	-
(b) Diluted	-	-	-	-	-	-
XII. Earnings per Equity Share (for continuing and discontinued operations) *						
(a) Basic	(0.04)	(0.03)	(0.05)	(0.07)	(0.09)	(0.27)
(b) Diluted	(0.04)	(0.03)	(0.05)	(0.07)	(0.09)	(0.27)
Paid up Equity Share Capital (Face Value Rs. 10/- Each)	500.00	500.00	500.00	500.00	500.00	500.00
Other Equity						(331.20)

* Not Annualised

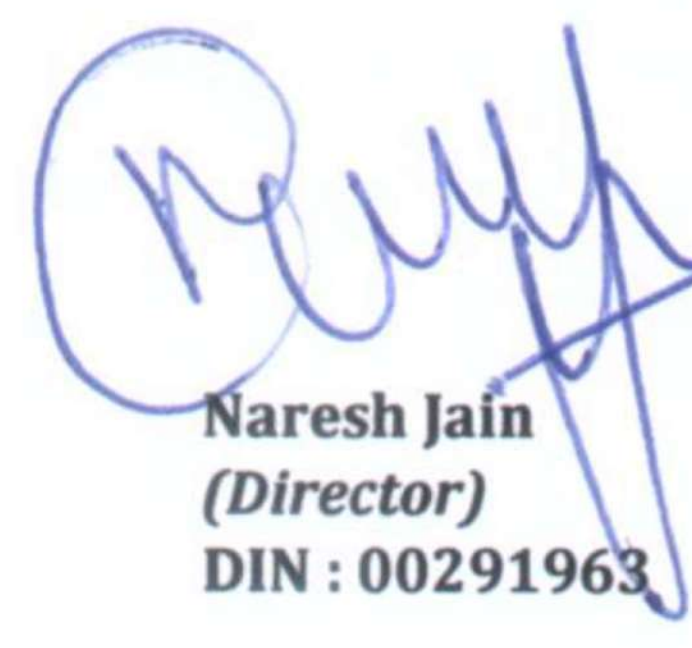


Notes :

- 1 The Unaudited Financial Results for the quarter and half year ended 30th September, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 09th November, 2023 in terms of Regulation 33 of SEBI Listing Obligation and Disclosure Requirements) Regulation 2015
- 2 The aforesaid unaudited financial results for the quarter and half year ended 30 September, 2023 has 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.
- 3 The unaudited results for the quarter ended 30 September, 2023 have been subjected to limited review by Statutory Auditors of the Company.
- 4 Tax Expense comprises of Current Tax, Deferred Tax, Short provision of Earlier year ad MAT Credit Utilistion.
- 5 The Company has only one operating segment, namely Financial Activity, & is governed by similar set of risk ad 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 : 09/11/2023

For Aagam Capital Limited
(CIN : L65990MH1991PLC064631)


Naresh Jain
(Director)
DIN : 00291963



Aagam Capital Limited

CIN No. L65990MH1991PLC064631

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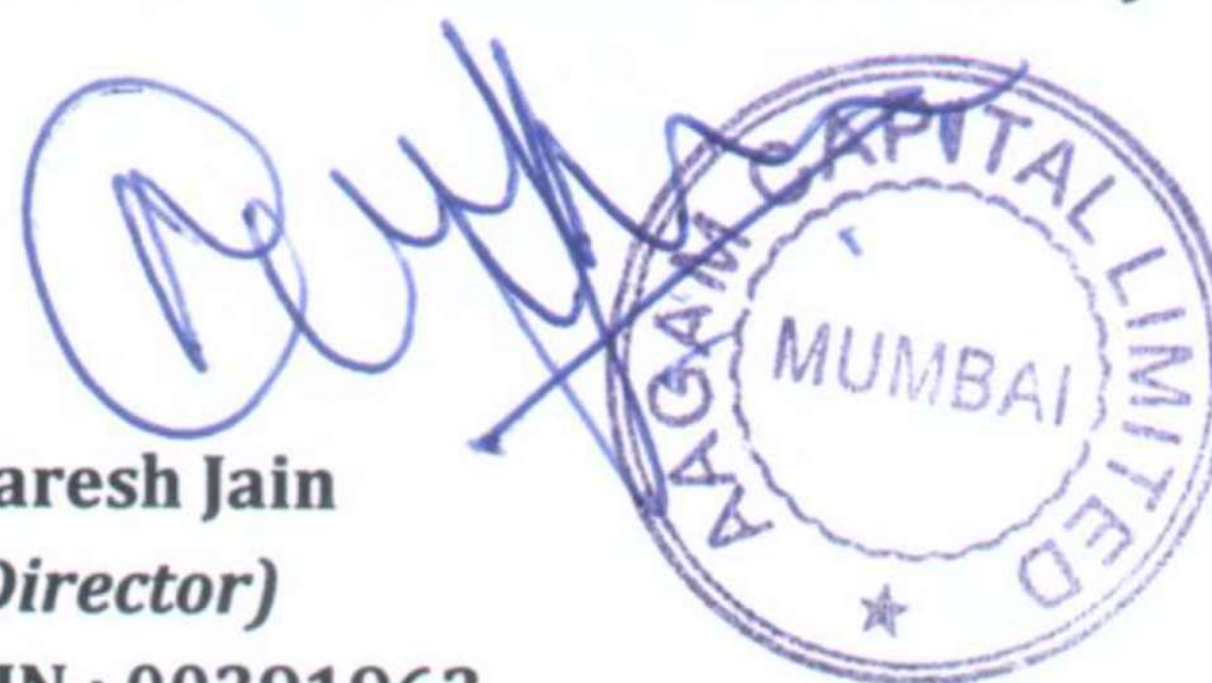
STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lacs)

Particulars	As at 30th September 2023	As at 31st March 2023
	Unaudited	Audited
ASSETS		
Financial Assets		
Cash and cash equivalents	0.33	0.25
Bank Balance other than above	1.27	1.27
Loans	23.14	41.72
Investments	153.55	153.55
Other Financial assets :		
Interest Accrued but not due	1.38	-
Non-Financial Assets		
Deferred tax Assets (Net)	3.14	3.14
Property, Plant and Equipment	0.03	0.03
Balance with Revenue Authorities	12.01	11.86
Security Deposit	1.13	1.13
Total Assets	195.98	212.95
Financial Liabilities		
Borrowings (Other than Debt Securities)	4.05	17.40
Non-Financial Liabilities		
Provisions	0.49	0.49
Other non-financial liabilities :		
Statutory dues Payable	0.07	0.44
Expenses Payable	26.22	25.82
EQUITY		
Equity Share capital	500.00	500.00
Other Equity	(334.85)	(331.20)
Total Liabilities and Equity	195.98	212.95

for Aagam Capital Limited
(CIN : L65990MH1991PLC064631)

Naresh Jain
(Director)
DIN : 00291963



Place : Mumbai
Date : 09/11/2023

Aagam Capital Limited

CIN No. L65990MH1991PLC064631

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Cash Flow Statement

(Rs. in Lacs)

Particulars	Half Year Ended 30.09.2023	Half Year Ended 30.09.2022
	Unaudited	Unaudited
Cash flows from Operating Activities :		
Profit before tax for the Year	(3.65)	(4.30)
Adjustments to reconcile net profit to net cash provided by operating activities		
Depreciation and Amortization	-	-
Finance cost	0.01	0.01
Operating profit / (loss) before working capital changes	(3.64)	(4.29)
Movements in Working Capital:		
(Increase)/decrease in Other Financial Assets	(1.38)	(2.28)
(Increase)/decrease in Short Term Loan and Advances	18.57	-
(Increase)/decrease in Other Non-Financial Assets	(0.15)	-
Increase/(Decrease) in Current Liabilities	-	0.06
Increase/(Decrease) in Other Non Financial Liabilities	0.03	(0.36)
Net Cash Generated From/ (Used in) operations	13.43	(6.87)
Tax paid (net of refunds)	-	-
Net Cash From/(Used in) Operating Activities	13.43	(6.87)
Cash Flows from Investing Activities :		
Interest received	-	-
Proceeds From Sale of Fixed Assets	-	-
Net cash from/(Used in) Investing Activities	-	-
Cash flows from Financing Activities :		
Proceeds From Long Term Borrowings	-	6.90
Repayment of Long Term Borrowings	(13.35)	-
Finance cost	(0.01)	(0.01)
Net cash from/(Used in) Financing Activities	(13.36)	6.89
Increase in Cash and Cash Equivalents during the year	0.08	0.02
Cash and Cash Equivalents at the beginning of the year	0.25	0.21
Cash and Cash Equivalents at the end of the year	0.33	0.23

for Aagam Capital Limited
(CIN : L65990MH1991PLC064631)Naresh Jain
(Director)
DIN : 00291963Date : 09/11/2023
Place : Mumbai



B.M. Gattani & Co.

Chartered Accountants

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

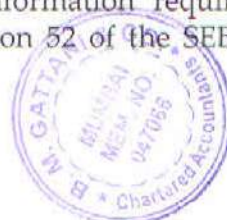
INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

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 September 30, 2023 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended ("the listing Regulations").
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 and Regulation 52 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.

Other Matters

The Review Report for the quarter ended 30th September, 2023 is our first Report for the Company, Financial Results for the quarter ended 30th June, 2023 and prior periods were reviewed/ audited by the previous statutory auditor. We have relied upon Limited Review Reports/ Audit Reports of the preceding Auditor for all such previous periods.

Our Conclusion is not modified with respect to this matter.

For B.M Gattani & Co

Chartered Accountants

ICAI FRN: 113536W

B. Gattani

Balmukund Gattani

Proprietor

Mem. No. : 047066

Date: 09/11/2023

Place: Mumbai

UDIN: 23047066BGQFNF3161



AAGAM CAPITAL LIMITED

To,
The Manager (Listing)
Bombay Stock Exchange Limited,
P.J Towers, Dalal Street,
Fort, Mumbai - 400001

Date: 09.11.2023

Scrip Code: 531866

Dear Sir/Madam,

Sub: Declaration pursuant to Regulation 33(3)(c) of the SEBI (Listing Obligation and Disclosure Requirements), 2015.

With reference to the above, we hereby state that the Statutory Auditor of the Company M/s. B M Gattani & Co., Chartered Accountants, have issued an Limited Review Report for the quarter and half year ended 30th September, 2023 in Compliance with the Regulations 33 of SEBI (Listing Obligation and Disclosure Requirements), 2015.

Please take the same on your record.

Thanking you

Yours faithfully

**Thanking You,
For, Aagam Capital Limited**

**KAVITA
JAIN**
Kavita Jain
Company Secretary and Compliance Officer

Digitally signed by
KAVITA JAIN
Date: 2023.11.09
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(CIN :L65990MH1991PLC064631)

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