

ARIS INTERNATIONAL LIMITED

(CIN NO: L29130MH1995PLC249667)

Date: 29th May, 2025

To,
The BSE Limited,
The Deputy General Manager,
Listing Compliance Monitoring Cell,
24th Floor, P.J. Towers,
Dalal Street,
Mumbai - 400 001.

Scrip Code: 531677

ISIN: INE588E01026

Sub: Outcome of Board Meeting held on 29th May, 2025

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company at its meeting held today i.e. **Thursday, 29th May, 2025** has, inter alia, considered and approved the audited standalone financial results for the last quarter and financial year ended 31st March, 2025.

Accordingly, we enclose herewith a copy of the said financial results as reviewed by the Audit Committee along with the Statutory Auditor's report as received from our Statutory Auditors.

The Statutory Auditors have provided their audit reports with unmodified opinion. The said declaration is in compliance with proviso to Regulation 33(3)(d) of the Listing Regulations confirming unmodified opinion of the audited standalone financial results for the last quarter and financial year ended 31st March, 2025.

The Board Meeting commenced at 5:30 p.m. and concluded at 6:00 p.m.

We request you to disseminate the above information on your website as you may deem appropriate.

Thanking you,

Yours Faithfully,

For Aris International Limited


Chanakya Chirag Agarwal
Director
DIN: 05136288
Enclosures: as above

REGD. OFFICE: Office number 03B124 at WeWork Enam Sambhav, C-20, G Block, Bandra-Kurla Complex, Bandra (East), Mumbai, 400051 Tel No: 9223400434
Email id: arisinternationaltd@gmail.com, Website: www.arisinternational.in



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 Report on Standalone Annual Financial Results of Aris International Limited pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended for the quarter and year ended 31 March 2025

To,
The Board of Directors of
Aris International Limited

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone Financial Results ("The Statement") Aris International Limited (the "Company") for the quarter ended 31 March 2025 and the year to date results for the period from 01 April 2024 to 31 March 2025, being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid statement:

- i. Is presented in accordance with the requirements of the Regulation 33 of the Listing Regulations in this regard; and
- ii. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards "Ind AS" prescribed under section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India of the net profit, total comprehensive Income and other financial information of the Company for the quarter and year ended on 31 March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"), as amended. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial results for the quarter and year ended 31 March 2025, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Standalone Financial Results

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of these standalone Financial Results that gives a true and fair view of the net profit and total comprehensive income and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act, and other accounting principles generally accepted in India and in the compliances with regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for the safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation, and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors of Company is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal
- financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes Standalone Annual Financial Results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion is not modified in respect of above matter.

For B M Gattani & Co.
Chartered Accountants
FRN No. 113536W

B. Gattani



Balmukund N Gattani
(Proprietor)
Membership No.: 47066
UDIN: 25047066BMLJLX2221
Place: Mumbai
Date: 29 May 2025

ARIS INTERNATIONAL LIMITED						
CIN: L29130MH1995PLC249667						
Reg. Off.:Office number 03B124 at WeWork Enam Sambhav, C-20, G Block, Bandra Kurla Complex, Bandra East, Mumbai - 400 051						
Tel No: 9223400434 Email-Id: arisinternationaltd@gmail.com Website: www.arisinternational.in						
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31.03.2025						
PART-1		(Rs. in Lakhs except EPS)				
STANDALONE						
		3 months ended	Preceeding 3 months ended	Corresponding 3 months ended ended in the previous year	12 month ended	Previous year ended
Sr. No.	Particulars	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited	Un-Audited	Audited	Audited	Audited
1	Income					
	(a) Revenue From Operations	14.66	2.03	5.77	19.85	34.98
	(c) Other Income	1.73	0.00	12.11	6.49	21.38
	Total Income	16.38	2.03	17.88	26.35	56.36
2	Expenses					
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	0.00	0.00	3.30	1.18	16.35
	(c) Changes in inventories of finished goods, work-in-progress and stock in-trade	0.10	0.00	0.22	0.00	2.76
	(d) Finance Cost	0.00	0.00	0.00	0.00	0.00
	(e) Employee Benefits Expenses	0.35	1.05	1.38	3.48	9.71
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
	(g) Annual Listing Fees	0.00	0.00	0.00	0.00	0.00
	(h) Professional Fees	0.00	0.00	0.00	0.00	0.00
	(i) Audit Fees	0.00	0.00	0.00	0.00	0.00
	(j) Advertisement expenses	0.00	0.00	0.00	0.00	0.00
	(k) Sundry Balance W/off	0.00	0.00	0.00	0.00	0.00
	(l) Rent	4.23	0.00	0.00	4.23	0.00
	(m) ROC Expenses	0.00	0.00	0.00	0.00	0.00
	(n) License Renewal Fees	0.00	0.00	0.00	0.00	0.00
	(o) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	4.37	0.66	6.94	13.06	14.77
	Total Expenses	9.05	1.71	11.84	21.95	43.59
3	Profit / (Loss) before exceptional items and tax (1-2)	7.33	0.32	6.04	4.40	12.77
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before tax (3+4)	7.33	0.32	6.04	4.40	12.77
6	Tax Expenses					
	(a)Current Tax	0.00	0.00	0.00	0.00	0.00
	(b)Deferred Tax	0.00	0.00	0.00	0.00	0.00
7	Total Tax Expenses	0.00	0.00	0.00	0.00	0.00
8	Profit/ (Loss) for a period from continuing operations (5-7)	7.33	0.32	6.04	4.40	12.77
9	Profit/ (Loss) for a period from dis -continuing operations	0.00	0.00	0.00	0.00	0.00
10	Tax Expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00
11	Profit/ (Loss) for a period from dis -continuing operations (after tax) (9-10)	0.00	0.00	0.00	0.00	0.00
12	Other Comprehensive Income/ (Loss)					
	A) (i) Amount of items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	B.) (i) Amount of items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period (8-11-12)	7.33	0.32	6.04	4.40	12.77
13	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	150.00	150.00	150.00	150.00	150.00
14	Earning Per Share (For continuing operations)					
	(a) Basic	0.49	0.02	0.40	0.29	0.85
	(b) Diluted	0.49	0.02	0.40	0.29	0.85

Notes :

- In terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 the above results for the quarter and year ended 31st March, 2025 have been reviewed and recommended by the Audit Committee of the Directors and subsequently approved by the Board of Directors at their respective meetings held on 29th May, 2025,
- The financial results of the Company have been prepared in accordance with Indian Accounting Standard (Ind AS) notified under the Companies (Indian Accounting Standard) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The Company adopted Ind AS from April 01, 2017, and accordingly, these financial Statements along with the comparatives have been prepared in accordance with the recognition and measurement principles in Ind AS 34 - Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- This is a single segment company in accordance with the AS-17 (Segment Reporting) issued by ICAI. Hence the question of disclosure of segment information does not arise.
- The figures for the previous years have been regrouped/reclassified/restated wherever necessary in order to make them comparable with figures for the previous year.

Place: Mumbai
Date: 29th May, 2025

For and on behalf of the Board
ARIS INTERNATIONAL LIMITED



ARIS INTERNATIONAL LIMITED			
CIN: L29130MH1995PLC249667			
Reg. Off.:Office number 03B124 at WeWork Enam Sambhav, C-20, G Block, Bandra Kurla Complex, Bandra East, Mumbai - 400 051			
Tel No.: 9223400434 Email-Id: arisinternationaltd@gmail.com Website: www.arisinternational.in			
(Rs. In Lakhs)			
Sr.No.	STATEMENT OF CASH FLOW	STANDALONE	
		Current Year ended	Previous year ended
		31.03.2025 (Audited)	31.03.2024 (Audited)
	Particulars		
A	Cash flow from operating activities		
	Profit/(Loss) after tax	4.40	12.76
	Adjustments for:		
	Depreciation and amortization expense	-	-
	Sundry Balances W/off	-	-
	Sundry Balances W/off	-	-
	Finance income	-	-
	Finance cost	-	-
	Adjustment during the year	-	-
	Net loss/(profit) arising on financial assets designated at FVTPL	-	(18.05)
	Operating profits before working capital changes	4.40	(5.29)
	Adjustments for changes in:		
	(Increase)/ Decrease in Trade receivables	(12.94)	(19.73)
	(Increase)/ Decrease in Inventories	-	2.76
	(Increase)/ Decrease in Loans and advances	(31.60)	40.60
	Increase/(Decrease) in Trade payables	0.64	(3.22)
	Increase/(Decrease) in Income Tax Paid (TDS)	-	0.59
	(Increase)/ Decrease in other non current asset	-	-
	(Increase)/ Decrease in other current asset	(2.70)	0.54
	Increase/(Decrease) in Provision	-	-
	Increase/(Decrease) in Borrowings	(18.30)	-
	Increase/(Decrease) in other current Liabilities and Provision for exps	1.00	(0.10)
	Cash generated from operations	(59.50)	16.15
	Income Taxes paid	-	-
	Net cash inflow/(outflow) from operating activities	(59.50)	16.15
B	Cash flow from investing activities		
	Purchase/Sale of non-current investments	23.88	-
	Short term loans given	-	-
	Sale of Asset	-	-
	Net cash outflow from investing activities	23.88	-
C	Cash Flow from Financing activities		
	Increase/(Decrease) in Short term borrowings	-	-
	Increase/(Decrease) in Long term borrowings	-	18.93
	Finance Cost	-	-
	Proceeds from Short Term Borrowings	-	-
	Net cash inflow/(outflow) from Financing activities	-	18.93
	Net Increase/(Decrease) in Cash and Cash Equivalents	(35.62)	35.08
	Cash and cash equivalents at the beginning of the financial year	41.19	6.11
	Cash and cash equivalents at the end of the financial year	5.57	41.19
	Cash and cash equivalents comprise of:		
	Cash in Hand	1.30	0.17
	Bank Balances (Current Accounts)	4.27	41.03

For and on behalf of the Board
ARIS INTERNATIONAL LIMITED



Place: Mumbai
Date: 29th May, 2025

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Tel No.: 9223400434 Email-Id: arisinternationaltd@gmail.com Website: www.arisinternational.in			
STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH 2025			
Sr.No.	STATEMENT OF ASSETS AND LIABILITIES	(Amount in Lakhs)	
		STANDALONE	
		As at current year ended 31.03.2025 (Audited)	As at previous year ended 31.03.2024 (Audited)
	Particulars		
A	ASSETS		
1	Non-Current Assets		
	Property, plant and equipment	-	-
	Capital work-in-progress	-	-
	Investment property	-	-
	Goodwill	-	-
	Other intangible assets	-	-
	Intangible assets under development	-	-
	Biological assets other than bearer plants	-	-
	Investments accounted for using equity method	-	-
	Non-Current Financial Assets	-	-
	Non-current investments	-	23.87
	Trade receivables, non-current	-	-
	Loans, non-current	-	-
	Other non-current financial assets	0.33	0.33
	Total non-current financial assets	0.33	24.20
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Total non-current assets	0.33	24.20
2	Current assets		
	Inventories	-	-
	Current financial asset	-	-
	Current investments	-	-
	Trade receivables, current	32.67	19.73
	Cash and cash equivalents	5.57	41.20
	Bank balance other than cash and cash equivalents	-	-
	Loans, current	31.60	-
	Other current financial assets	2.70	-
	Total current financial assets	72.54	60.93
	Current tax assets (net)	-	-
	Other current assets	-	-
	Total current assets	72.54	60.93
3	Non-current assets classified as held for sale		-
4	Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	72.87	85.13
B	Equity and liabilities		
1	Equity:		
	Equity attributable to owners of parent		
	Equity share capital	150.00	150.00
	Other equity	(87.15)	(91.55)
	Total equity attributable to owners of parent	62.85	58.45
	Non controlling interest	-	-
	Total equity	62.85	58.45
2	Liabilities		
	Non-current liabilities	-	-
	Non-current financial liabilities:		
	Borrowings, non-current	7.90	26.20
	Trade payables, non-current	-	-
	Other non-current financial liabilities	-	-
	Total non-current financial liabilities	7.90	26.20
	Provisions, non-current	-	-
	Deferred tax liabilities (net)	-	-
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	-	-
	Current liabilities		
	Current financial liabilities:		
	Borrowings, current	-	-
	Trade payables, current	1.12	0.48
	Other current financial liabilities	-	-
	Total current financial liabilities	1.12	0.48
	Other current liabilities	-	-
	Provisions, current	-	-
	Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
	Other current liabilities	1.00	-
	Total current liabilities	2.12	0.48
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
4	Regulatory deferral account credit balances and related deferred tax liability	-	-
	Total Liabilities	3.24	0.96
	Total equity and liabilities	72.87	85.13

For and on behalf of the Board
ARIS INTERNATIONAL LIMITED



Place: Mumbai
Date: 29th May, 2025