



Aryan Share & Stock Brokers Ltd

Member - NSE/BSE

Regd. Off: "Shreeji Metropolis"
No. 7, 7th Cross Street, 2nd Floor
Shenoy Nagar, Chennai - 600030.
Phone No : 26223360
Email : aryan@assbl.com
CIN : L65993TN1995PLC031800

Date: 28th October, 2024

The Manager,
BSE Limited,
Phirozejeejeebhoy Towers
'A' wing,
Dalal Street, Fort,
Mumbai - 400021

Subject: Outcome of 04/Board Meeting held on 28th October, 2024

Reference: Scrip Code -542176; ISIN - INE016X01010; Symbol: ARYAN

Dear Sir/Madam,

With reference to abovementioned subject a meeting of Board of Director of Aryan Share & Stock Brokers Limited was held on Monday 28th October 2024 at 03:45 P.M. at registered office of the company at Old No. 3, New No. 7, 7th Cross Street Shenoy Nagar Chennai TN 600030. The meeting commenced at 03:45 P.M. and concluded at 4.45 P.M. The following business as specified below was transacted at the meeting:

1. The Board has approved the Un-Audited Financial Results and Limited Review Report of the company for the Quarter and half ended 30th September, 2024.
2. The Board has approved the Statement of Asset and Liabilities for the half year ended on 30th September, 2024.
3. The Board has approved Cash Flow Statement for the half year ended on 30th September, 2024
4. Other business arising out of the above business, incidental and ancillary to the company's business.

Please consider it and also take note of the same.

Thanking you,

Yours faithfully

For Aryan Share & Stock Brokers Limited


Shanmukh Navin Shah
Managing Director
DIN: 00554879



Ramesh and Ramachandran
Chartered Accountants

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Viswanathapuram Main Road,
Kodambakkam, Chennai-600 024.
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E-mail: info@randrca.com
FRN.002981S
GSTIN : 33AAAFR5165M1Z1

Independent Auditors' Review Report on Half Yearly Unaudited Financial Results of M/s.Aryan Share & Stock Brokers Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Aryan Share and Stock Brokers Limited

1. We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of M/s. Aryan Share and Stock Brokers Limited (the 'Company'), for the Half year ended September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(the "Circular") as amended.

2.This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with 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 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, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the Act, 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 the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ramesh & Ramchandran
Chartered Accountants
(FRN: 002981S)



G Suresh
(Partner)

M.No. 029366

UDIN: 24029366BKEKJY1217

Place: Chennai
Date: 28.10.2024



ARYAN SHARE & STOCK BROKERS LIMITED
 Old No. 3, New No. 7, 7th Cross Street, Shenoy Nagar, Chennai, Tamil Nadu, India, 600030
 CIN : L65993TN1995PLC031800

Balance Sheet as at 30th September, 2024

Particulars	(C in lakhs)	
	Figures as at 30.09.2024	Figures as at 31.03.2024
	(UNAUDITED)	(AUDITED)
ASSETS		
Financial Assets		
(a) Cash and Cash Equivalents	5.34	50.27
(b) Bank balances other than (a) above	27.84	44.14
(c) Trade Receivables	1.46	-
(d) Investments	1,625.81	1,531.79
(e) Other Financial Assets	8.02	6.84
	1,668.47	1,633.04
Non- Financial Assets		
(a) Current Tax Asset (net)	90.46	87.17
(b) Deferred Tax Assets	1.45	1.41
(c) Property, Plant and Equipment	5.42	6.04
(d) Other Non-Financial Assets	1.95	0.10
	99.28	94.72
Total assets	1,767.75	1,727.76
LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
(a) Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	92.10	91.77
(b) Other Financial Liabilities	128.73	62.89
	220.83	154.66
Non Financial Liabilities		
(a) Deferred Tax Liabilities	70.63	49.97
	70.63	49.97
EQUITY		
(a) Equity Share Capital	300.00	300.00
(b) Other Equity	1,176.29	1,223.13
	1,476.29	1,523.13
Total liabilities and equity	1,767.75	1,727.76

BY ORDER OF THE BOARD
 FOR ARYAN SHARE & STOCK BROKERS LIMITED

Place:- Chennai
 Date:- 28-10-2024

(Signature)
 Shanmukh N Shah
 Managing Director
 DIN : 00554879



ARYAN SHARE & STOCK BROKERS LIMITED
 Old No. 3, New No. 7, 7th Cross Street, Shenoy Nagar, Chennai, Tamil Nadu, India, 600030
 CIN : L65993TN1995PLC031800

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS PERIOD ENDED 30 SEPTEMBER 2024

(' in lakhs)

Sr.No.	Particulars	For the quarter ended			For the six months period ended		For the year ended
		30 September 2024	30 June 2024	30 September 2023	30 September 2024	30 September 2023	31 March 2024
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
I	Revenue from operations						
	(i) Interest income	0.48	0.67	0.64	1.15	1.27	2.59
	(ii) Dividend income	-	-	0.36	-	0.36	0.40
	(iii) Rental income	4.05	3.35	2.42	7.40	5.16	13.56
	(iv) Fee and commission income	-	-	-	-	-	22.10
	(v) Net gain on fair value changes	35.16	46.96	15.13	82.12	42.08	-
	Total revenue from operations	39.69	50.98	18.55	90.67	48.87	38.65
II	Other Income (Net)	101.12	0.10	24.77	0.11	24.77	154.35
III	Total Income (I+II)	140.81	51.08	43.32	90.78	73.64	193.00
IV	Expenses						
	(i) Fees and Commission Expense	1.20	0.81	0.39	2.01	5.86	7.08
	(ii) Net loss on fair value changes	-	-	-	-	-	16.49
	(iii) Employee Benefits Expenses	11.75	11.75	9.34	23.50	18.90	38.46
	(iv) Depreciation, amortization and impairment	0.41	0.41	1.08	0.82	1.65	2.59
	(v) Other expenses	21.80	169.97	22.31	90.66	42.88	75.12
	Total expenses(IV)	35.16	182.94	33.12	116.99	69.29	139.74
V	Profit(loss) before tax(III-IV)	105.65	-131.86	10.20	-26.21	4.35	53.26
VI	Tax expenses						
	(1) Current tax	-	-	-	-	-	6.18
	(2) Deferred Tax	8.91	11.72	3.58	20.63	-20.79	-3.82
VII	Profit/(Loss) for the period (V-VI)	96.74	-143.58	6.62	-46.84	25.14	50.90
VIII	Other Comprehensive Income	-	-	-	-	-	-
IX	Total Comprehensive Income for the period(X+XI)	96.74	-143.58	6.62	-46.84	25.14	50.90
	Comprising Profit(Loss) and Other Comprehensive Income for the period						
XIII	Paid up equity share capital (Face value Rs 10/- per share)	300.00	300.00	300.00	300.00	300.00	300.00
XIV	Earnings per equity share (not annualised)						
	(1) Basic	3.22	-4.79	0.22	-1.56	0.84	1.70
	(2) Diluted	3.22	-4.79	0.22	-1.56	0.84	1.70

Note:- The unaudited financial results for the quarter ended 30th September, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 28th October, 2024.

The Statement has prepared in accordance with the Companies(Indian Accounting Standard) Rules, 2015 (INDAS) prescribed Section 133 of the Companies Act, 2013 read with the relevant rules made thereunder.

The Statutory Auditors have carried out a review of the financial results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and have issued an unmodified opinion thereon.

The results of comparative previous period have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 on Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules made thereunder.

The business of the Company falls within a single primary segment viz, stock broking, depository and other related services and the operations are located in India. Hence disclosure requirements of Ind AS 108- Operating Segments is not applicable.

No Investor Complaint has been received during the quarter ended 30.09.2024 also there is no outstanding complaint as on 30.09.2024

Figures pertaining to the previous period have been rearranged/regrouped , wherever considered necessary, to make them comparable with those of the current period.

BY ORDER OF THE BOARD
 FOR ARYAN SHARE & STOCK BROKERS LIMITED


 Shanmukh N Shah
 Managing Director
 DIN : 00554879



Place:- Chennai
 Date:- 28.10.2024

Statement of Cash Flows

(All amounts in Indian Rupees lakhs)

Particulars	Six months period ended 30 September 2024 (Unaudited)		Six months period ended 30 September 2023 (Unaudited)	
Cash flow from operating activities				
Profit before tax		-26.21		4.35
Adjustments for:				
Depreciation, amortisation and impairment	0.82		1.65	
Dividend income	-		-0.36	
Net gain on fair value changes	-82.12		-42.07	
Gain on sale/redemption of Investment	16.54		-5.81	
		-64.76		-46.59
2. Operating profit before working capital changes:		-90.97		-42.24
Changes in Working Capital		77.97		-165.77
(Increase)/ decrease in other bank balances	16.30		-	
(Increase)/ decrease in trade receivables	-1.46		-0.82	
(Increase)/ decrease in other financial assets	-1.18		0.98	
(Increase)/ decrease in other non-financial assets	-1.85		-0.64	
Increase/ (decrease) in trade payables	0.33		9.98	
Increase/(decrease) in other financial liabilities	65.83		-175.27	
3. Cash generated from operations:		-13.00		-208.01
Less: Income taxes paid (net of refunds)	-3.29	-3.29	-	-
A. Net cash from operating activities		-16.29		-208.01
Cash flows from investing activities				
Purchase of property, plant and equipment and intangible assets	-0.20		-1.65	
Dividend received	-		0.36	
Purchase of Investments	-127.33		-70.00	
Sale/transfer/redemption of Investments	98.89		291.16	
		-28.64		219.87
B. Net cash from investing activities		-28.64		219.87
Cash flows from financing activities		-		-
C. Net cash financing activities		-		-
D. Net increase / (decrease) in cash and cash equivalents (A+B+C)		-44.93		11.86
E. Cash and cash equivalents at the beginning of the period		50.27		1.87
F. Cash and cash equivalents at end of the period (D+E)		5.34		13.73

Notes:

- (i) The above Statement of Cash Flows has been prepared under indirect method asset outin Ind AS 7, 'Statement of Cash Flows', as specified undersection 133 of the Companies Act, 2013 read with the Companies(Indian Accounting Standard) Rules, 2015 (as amended).
 (ii) Figures in brackets indicate cash outflows.

BY ORDER OF THE BOARD
 FOR ARYAN SHARE & STOCK BROKERS LIMITED


 Shanmukh N Shah
 Managing Director
 DIN : 00554879



Place:- Chennai
 Date:- 28-10-2024