

**Date: 12<sup>th</sup> February, 2021**

<b>The Manager,</b>
<b>BSE Limited,</b>
PhirozeJeejeebhoy Towers
'A' wing,
Dalal Street, Fort,
Mumbai – 400021

**Subject: Outcome of 05/Board Meeting held on 12<sup>th</sup>February, 2021**

**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 Friday 12<sup>th</sup>February 2021 at 03:30 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 03:30P.M. and concluded at 04:35 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 ended 31<sup>st</sup> December, 2021.
2. 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



M/S. ARYAN SHARE AND STOCK BROKERS LIMITED  
CIN:L65993TN1995PLC031800

Shreeji Metropolis, New No.7 (Old No.3), 7th Cross Street, Shenoy Nagar, Chennai - 600030

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2020

(Rs. In Lakhs)

Sr.No.	PARTICULARS	FOR THE QUARTER ENDED			FOR THE NINE MONTHS ENDED		FOR THE YEAR ENDED
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
I	Revenue from operations	41.29	57.87	40.89	126.71	121.42	182.48
II	Other operating Income	0.00	0.00	0.00	0.00	0.00	0.00
III	Other Income	0.20	0.51	4.13	5.94	22.96	9.02
IV	<b>Total revenue(I+II+III)</b>	<b>41.49</b>	<b>58.38</b>	<b>45.01</b>	<b>132.65</b>	<b>144.37</b>	<b>191.50</b>
V	<b>Expenses</b>						
	Employee benefits expenses	14.17	12.97	12.92	41.38	39.64	53.05
	Finance costs	0.00	0.00	0.00	1.50	13.63	20.38
	Depreciation and amortisation expense	0.51	0.51	0.79	1.53	2.37	2.58
	Other expenses	20.10	33.36	26.94	59.74	73.96	111.01
	<b>Total expenses(V)</b>	<b>34.78</b>	<b>46.84</b>	<b>40.65</b>	<b>104.15</b>	<b>129.61</b>	<b>187.02</b>
VI	<b>Profit/(loss) before exceptional items and tax (IV-V)</b>	<b>6.71</b>	<b>11.54</b>	<b>4.36</b>	<b>28.50</b>	<b>14.76</b>	<b>4.48</b>
VII	<b>Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
VIII	<b>Profit/(loss) after exceptional items (VI-VII)</b>	<b>6.71</b>	<b>11.54</b>	<b>4.36</b>	<b>28.50</b>	<b>14.76</b>	<b>4.48</b>
IX	<b>Tax expenses:</b>						
	(1) Current tax	0.00	0.00	0.26	0.89	10.67	3.83
	(2) Deferred Tax	3.63	2.97	1.07	9.68	3.53	(12.04)
	(3) MAT Credit Entitlement	0.00	0.00	0.00	0.00	0.00	5.74
X	<b>Profit/(loss) for the period (VIII-IX)</b>	<b>3.08</b>	<b>8.57</b>	<b>3.03</b>	<b>17.93</b>	<b>0.56</b>	<b>6.96</b>
XI	<b>Other Comprehensive Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>
XII	<b>Total Comprehensive income for the period(X+XI) Comprising Profit(Loss) and Other Comprehensive income for the period</b>	<b>3.08</b>	<b>8.57</b>	<b>3.03</b>	<b>17.93</b>	<b>0.56</b>	<b>6.96</b>
XIII	<b>Paid-up equity share capital</b> (Face value: Rs 10/- per share)	300.00	300.00	300.00	300.00	300.00	300.00
XIV	<b>Earnings per equity share</b>						
	(1) Basic	0.10	0.29	0.10	0.60	0.02	0.23
	(2) Diluted	0.10	0.29	0.10	0.60	0.02	0.23

**Notes to Financial Results :**

- The unaudited financial results for the quarter ended 31st December, 2020 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 12th February, 2021.
- 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.
- In terms of Regulation 33 of SEBI(LODR) Regulations, 2015, a Certificate was placed before the board of Director of the company where in CFO of the Company were certified that the financial result do not contain any false or misleading statement or figures and do not omit any material fact which may make the statement or figures contained in misleading.
- 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 31.12.2020 also there is no outstanding complaint as on 31.12.2020.
- Covid-19 outbreak was declared as a global pandemic by World Health Organisation. Stock broking service, which constitutes the major business of the Company, had been declared as an essential service and accordingly, the Company has been in operation consistently with minimal permitted staff. Accordingly, as of 31 December 2020, based on the facts and circumstances existing as of that date, the Company does not anticipate any material uncertainties which affects its liquidity position and also ability to continue as a going concern. However, the impact assessment of Covid-19 is a continuing process given the uncertainties associated with its nature and duration.
- Figures pertaining to the previous period have been rearranged/regrouped, wherever considered necessary, to make them comparable with those of the current period.

Place:- Chennai  
Date:- 12.02.2021

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

  
MANAGING DIRECTOR,  
DIN:00554879





**Independent Auditors' Review Report on quarterly Unaudited Financial Results of M/s.Aryan Share and 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 quarter ended December 31, 2020 (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, (IndAS 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 R.Balaji and Co**  
**Chartered Accountants**  
**(FRN: 00332S)**

**Saradha Devi B**  
**(Partner)**

**M.No. 208078**

**UDIN:21208078AAAAABF7318**

**Place: Chennai**

**Date: 12/02/2021**

