



Aryan Share & Stock Brokers Ltd

Member - NSE/BSE
Depository Participant : CDSL

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: 09th November, 2022

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

Subject: Outcome of 04/Board Meeting held on 09th November, 2022

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 Wednesday 09th November 2022 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 5.05 PM. 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, 2022.
2. The Board has approved the Statement of Asset and Liabilities for the half year ended on 30th September, 2022.
3. The Board has approved Cash Flow Statement for the half year ended on 30th September, 2022
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



STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

(Rs. In Lakhs)

Sr.No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
I	Revenue from operations						
	Interest Income	0.54	0.96	1.13	1.50	4.11	5.61
	Fees and Commission Income	0.00	9.00	9.00	9.00	18.00	45.00
	Net gain on Fair value Changes	32.55	0.00	17.42	28.53	30.41	35.49
	Total Revenue from operations	33.09	9.96	27.55	39.03	52.52	86.10
II	Other Income	26.60	20.65	0.00	47.25	0.01	44.96
III	Total revenue(I+II)	59.69	30.61	27.55	86.28	52.53	131.06
IV	Expenses						
	Fees and Commission expense	0.55	3.45	0.81	4.00	3.96	4.64
	Net loss on Fair value Changes	0.00	4.02	0.00	0.00	0.00	0.00
	Employee benefits expenses	8.39	8.58	11.00	16.97	20.70	38.11
	Depreciation and amortisation expenses	0.56	0.88	0.50	1.44	1.00	2.70
	Other expenses	13.27	8.99	5.67	22.26	13.76	30.16
	Total expenses(V)	22.77	25.92	17.98	44.67	39.42	75.61
V	Profit/(loss) before exceptional items and tax(III-IV)	36.92	4.69	9.57	41.61	13.11	55.45
VI	Tax expenses:						
	(1) Current tax	0.10	2.32	0.00	2.42	0.00	5.17
	(2) Deferred Tax	8.66	-1.08	4.53	7.58	7.91	9.36
VII	Profit/(Loss) for the period (V-VI)	28.16	3.45	5.04	31.61	5.20	40.92
VIII	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
IX	Total Comprehensive income for the period(VII+VIII) Comprising Profit(Loss) and Other Comprehensive income for the period	28.16	3.45	5.04	31.61	5.20	40.92
X	Paid-up equity share capital (Face value: Rs 10/- per share)	300.00	300.00	300.00	300.00	300.00	300.00
XI	Earnings per equity share						
	(1) Basic	0.94	0.12	0.17	1.05	0.17	1.36
	(2) Diluted	0.94	0.12	0.17	1.05	0.17	1.36

Notes to Financial Results :

- The unaudited financial results for the quarter ended 30th September, 2022 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 9th November, 2022.
- 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 31.3.2022 also there is no outstanding complaint as on 30.09.2022.
- 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 LTD

MANAGING DIRECTOR,
DIN:00554879

Place:- Chennai
Date:- 09.11.2022



CASHFLOW STATEMENT

(Rs. In Lakhs)

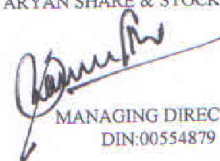
PARTICULARS	HALF YEAR ENDED 30.09.2022 (UNAUDITED)		YEAR ENDED 31.03.2022 (AUDITED)	
A. CASH FLOW FROM OPERATING ACTIVITIES				
1. Profit Before tax and exceptional item		41.61		55.45
Adjustments to reconcile profit before tax to cash generated by operating activities:				
a. Depreciation and Amortisation Expense	1.44		2.70	
b. Interest Income	-1.50		-5.61	
d. Fair Market Valuation on Investments	-28.53		-35.49	
e. Gain on sale of Investment	4.90		-8.10	
		-23.69		-46.50
2. Operating profit before working capital changes:		17.92		8.95
Changes in Working Capital		8.56		200.66
a. (Increase)/Decrease in Bank Balances	12.00		190.00	
b. (Increase)/Decrease in Trade & Other receivables	1.25		0.41	
c. (Increase)/Decrease in other Financial Assets	-0.50		12.05	
d. (Increase)/Decrease in Other Non Financial Assets	-1.73		0.22	
e. (Increase)/Decrease in current Tax assets	-0.83		8.80	
f. Increase/(Decrease) in trade payables	1.37		0.82	
g. Increase/(Decrease) in Deposits	-		-3.25	
h. Increase/(Decrease) in Other financial liabilities	-3.00		-8.39	
		8.56		200.66
3. Cash generated from operations:		26.48		209.61
Direct taxes paid	-2.42	-2.42	-5.17	-5.17
4. Cash flow before extra-ordinary items		24.06		204.44
A. Net cash from operating activities		24.06		204.44
B. CASH FLOW FROM INVESTING ACTIVITIES:				
a. Purchase of Plant, Property and Equipment	-1.22		-4.52	
b. Financial Income	1.50		5.61	
c. Purchase of Investments	-150.06		-311.80	
d. Sale/transfer/redemption of Investments	112.69	-37.09	104.66	-206.05
B. Net cash from investing activities		-37.09		-206.05
C. CASH FLOW FROM FINANCING ACTIVITIES				
C. Net cash financing activities		-		-
D. NET CHANGE IN CASH AND CASH EQUIVALENT : (A+B+C)		-13.03		-1.61
E. OPENING BALANCE OF CASH AND CASH EQUIVALENT :		14.68		16.29
F. CLOSING BALANCE OF CASH AND CASH EQUIVALENT: (D+E)		1.65		14.68

Notes:

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

Place:- Chennai
 Date:- 09.11.2022

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


 MANAGING DIRECTOR
 DIN:00554879



M/S.ARYAN SHARE AND STOCK BROKERS LIMITED
 Shreeji Metropolis, New No.7 (Old No.3), 7th Cross Street, Shenoy Nagar, Chennai - 600030
 CIN:L65993TN1995PLC031800

BALANCE SHEET

(Rs. In Lakhs)

	Particulars	Figures as at 30.09.2022 (UNAUDITED)	Figures as at 31.03.2022 (AUDITED)
A	ASSETS		
1	Financial Assets		
	(a) Cash and Cash Equivalents	1.65	14.68
	(b) Bank balances other than (a) above	40.00	52.00
	(c) Trade Receivables	5.29	6.53
	(d) Investments	1,396.76	1,335.75
	(e) Other Financial Assets	85.66	85.16
	Sub-Total Financial Assets	1,529.36	1,494.12
2	Non- Financial Assets		
	(a) Current Tax Asset	87.52	86.69
	(b) Deferred Tax Assets	1.52	1.69
	(c) Property , Plant and Equipment	7.28	7.50
	(d) Other Intangible Assets	0.16	0.16
	(e) Other Non-Financial Assets	1.97	0.24
	Sub-Total Non- Financial Assets	98.45	96.28
	TOTAL ASSETS	1,627.81	1,590.40
B	LIABILITIES AND EQUITY		
i	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	97.65	96.27
	(b) Deposits	0.23	0.23
	(c) Other Financial Liabilities	35.39	38.39
	Sub-Total- Financial Liabilities	133.27	134.89
2	Non Financial Liabilities		
	(a) Deferred Tax Liabilities	45.06	37.64
	Sub-Total- Non-Financial Liabilities	45.06	37.64
3	Equity		
	(a) Equity Share Capital	300.00	300.00
	(b) Other Equity	1,149.48	1,117.87
	Equity attributable to equity shareholders of the Company	1,449.48	1,417.87
	TOTAL LIABILITIES AND EQUITY	1,627.81	1,590.40

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

Place:- Chennai
 Date:- 09.11.2022



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 September 30, 2022 (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 and Ramchandran
Chartered Accountants
(FRN: 002981S)



G Suresh
(Partner)

M.No. 029366

UDIN: 22029366BCLQMKET072



Place: Chennai
Date: 09.11.2022