



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: 10th February, 2023

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

Subject: Outcome of 07/Board Meeting held on 10th February,2023
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 10th February,2023 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 03:45P.M. and concluded at 5.30^{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 31st December, 2022.
2. Other business arising out of the above business, incidental and ancillary to the company's business.

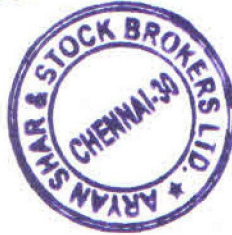
Please consider it and also take note of the same.

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 STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS PERIOD ENDED 31 DECEMBER 2022

(Rs. In Lakhs)

Sr.No.	PARTICULARS	FOR THE QUARTER ENDED			FOR THE NINE MONTHS PERIOD ENDED		FOR THE YEAR ENDED
		31 December 2022	30 September 2022	31 December 2021	31 December 2022	31 December 2021	31 March 2022
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
I	Revenue from operations						
	Interest Income	0.58	0.54	1.13	2.08	5.24	5.61
	Fees and Commission Income	0.00	0.00	9.00	9.00	27.00	45.00
	Net gain on Fair value Changes	59.84	32.55	3.91	92.39	34.32	35.49
	Total Revenue from operations	60.42	33.09	14.04	103.47	66.56	86.10
II	Other Income (Net)	23.93	26.60	2.84	50.53	2.85	44.96
III	Total revenue(I+II)	84.35	59.69	16.88	154.00	69.41	131.06
IV	Expenses						
	Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
	Net loss on Fair value Changes	0.00	0.00	0.00	4.02	0.00	0.00
	Fees and Commission expense	1.53	0.55	0.43	5.53	4.40	4.64
	Employee benefits expenses	8.87	8.39	8.74	25.84	29.44	38.11
	Depreciation and amortisation expenses	0.56	0.56	0.50	2.00	1.50	2.70
	Other expenses	11.36	13.27	7.19	33.62	20.94	30.16
	Total expenses(V)	22.32	22.77	16.86	71.01	56.28	75.61
V	Profit/(loss) before exceptional items and tax(III-IV)	62.03	36.92	0.02	82.99	13.13	55.45
VI	Tax expenses:						
	(1) Current tax	0.00	0.10	0.00	2.42	0.00	5.17
	(2) Deferred Tax	8.32	8.66	0.81	15.90	8.72	9.36
	(3) MAT Credit Entitlement	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(Loss) for the period (V-VI)	53.71	28.16	-0.79	64.67	4.41	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	53.71	28.16	(0.79)	64.67	4.41	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 (not annualised)						
	(1) Basic	1.79	0.94	(0.03)	2.16	0.15	1.36
	(2) Diluted	1.79	0.94	(0.03)	2.16	0.15	1.36

Notes to Financial Results :

- The unaudited financial results for the quarter ended 31st December, 2022 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 10th February, 2023.
- 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 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.
- 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 2022, 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.

FOR ARYAN SHARE & STOCK BROKERS LTD

Place: Chennai
Date: 10-02-2023

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, 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 there under 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 there under 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 Ramachandran
Chartered Accountants
FRN: 002981S

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G. Suresh
Partner
Membership No: 029366
UDIN: 23029366BGWPYC8852

Place: Chennai
Date: 10-02-2023