



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 November, 2021

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

Subject: Outcome of 03/Board Meeting held on 10th November, 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 Wednesday 10th November 2021 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 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 and half ended 30th September, 2021.
2. The Board has approved the Statement of Asset and Liabilities for the half year ended on 30th September, 2021.
3. The Board has approved Cash Flow Statement for the half year ended on 30th September, 2021
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



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 30TH SEPTEMBER, 2021

(Rs. In Lakhs)

Sr.No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
I	Revenue from operations						
	Interest Income	1.13	2.98	8.02	4.11	13.88	37.90
	Fees and Commission Income	9.00	9.00	35.59	18.00	61.53	85.13
	Net gain on Fair value Changes	17.42	12.99	14.26	30.41	26.59	45.30
	Total Revenue from operations	27.55	24.97	57.87	52.52	102.00	168.33
II	Other Income	0.00	0.01	0.51	0.01	6.05	22.00
III	Total revenue(I+II)	27.55	24.98	58.38	52.53	108.05	190.33
IV	Expenses						
	Finance costs	0.00	0.00	0.00	0.00	1.50	0.00
	Fees and Commission expense	0.81	3.15	16.54	3.96	23.15	32.57
	Employee benefits expenses	11.00	9.70	0.00	20.70	26.01	52.50
	Depreciation and amortisation expenses	0.50	0.50	0.51	1.00	1.02	2.40
	Other expenses	5.67	8.09	16.82	13.76	29.75	48.05
	Total expenses(V)	17.98	21.44	33.87	39.42	81.43	135.52
V	Profit/(loss) before exceptional items and tax(III-IV)	9.57	3.54	24.51	13.11	26.62	54.81
VI	Tax expenses:						
	(1) Current tax	0.00	0.00	0.00	0.00	0.89	1.80
	(2) Deferred Tax	4.53	3.38	2.97	7.91	5.39	0.00
	(3) MAT Credit Entitlement	0.00	0.00	0.00	0.00	0.00	24.40
VII	Profit/(Loss) for the period (V-VI)	5.04	0.16	21.54	5.20	20.34	28.61
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	5.04	0.16	21.54	5.20	20.34	28.61
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	0.17	0.01	0.72	0.17	0.68	0.95
	(2) Diluted	0.17	0.01	0.72	0.17	0.68	0.95

Notes to Financial Results :

- The unaudited financial results for the quarter ended 30th September, 2021 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 10th November, 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 31.3.2021 also there is no outstanding complaint as on 30.09.2021.
- 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 30 September 2021, 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:- 10.11.2021

MANAGING DIRECTOR
DIN:00554879



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 as at 30 th September, 2021

(Rs. In Lakhs)

	Particulars	Figures as at 30.09.2021	Figures as at 31.03.2021
		(Rs.)	(Rs.)
A	ASSETS		
1	Financial Assets		
	(a) Cash and Cash Equivalents	2.95	16.29
	(b) Bank balances other than (a) above	52.00	242.00
	(c) Trade Receivables	16.68	6.94
	(d) Investments	1,315.01	1,085.02
	(e) Other Financial Assets	87.43	97.21
	Sub-Total Financial Assets	1,474.07	1,447.45
2	Non- Financial Assets		
	(a) Current Tax Asset	88.95	95.49
	(b) Deferred Tax Assets	-	1.83
	(c) Property, Plant and Equipment	6.30	5.68
	(d) Other Intangible Assets	0.16	0.16
	(e) Other Non-Financial Assets	0.46	0.46
	Sub-Total Non- Financial Assets	95.86	103.62
	TOTAL ASSETS	1,569.93	1,551.08
B	LIABILITIES AND EQUITY		
1	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	98.86	95.45
	(b) Borrowings (Other than debt securities)	9.00	-
	(c) Deposits	0.23	3.48
	(c) Other Financial Liabilities	42.96	46.77
	Sub-Total- Financial Liabilities	151.04	145.70
2	Non Financial Liabilities		
	(a) Provisions	-	-
	(b) Deferred Tax Liabilities	34.50	28.42
	Sub-Total- Non-Financial Liabilities	34.50	28.42
3	Equity		
	(a) Equity Share Capital	300.00	300.00
	(b) Other Equity	1,084.39	1,076.96
	Equity attributable to equity shareholders of the Company	1,384.39	1,376.96
	TOTAL LIABILITIES AND EQUITY	1,569.93	1,551.08

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

Place:- Chennai
 Date:- 10.11.2021

MANAGING DIRECTOR
 DIN:00554879



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 as at 30 th September, 2021

(Rs. In Lakhs)

	Particulars	Figures as at 30.09.2021	Figures as at 31.03.2021
		(Rs.)	(Rs.)
A	ASSETS		
1	Financial Assets		
	(a) Cash and Cash Equivalents	2.95	16.29
	(b) Bank balances other than (a) above	52.00	242.00
	(c) Trade Receivables	16.68	6.94
	(d) Investments	1,315.01	1,085.02
	(e) Other Financial Assets	87.43	97.21
	Sub-Total Financial Assets	1,474.07	1,447.45
2	Non- Financial Assets		
	(a) Current Tax Asset	88.95	95.49
	(b) Deferred Tax Assets	-	1.83
	(c) Property, Plant and Equipment	6.30	5.68
	(d) Other Intangible Assets	0.16	0.16
	(e) Other Non-Financial Assets	0.46	0.46
	Sub-Total Non- Financial Assets	95.86	103.62
	TOTAL ASSETS	1,569.93	1,551.08
B	LIABILITIES AND EQUITY		
1	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	98.86	95.45
	(b) Borrowings (Other than debt securities)	9.00	-
	(c) Deposits	0.23	3.48
	(c) Other Financial Liabilities	42.96	46.77
	Sub-Total- Financial Liabilities	151.04	145.70
2	Non Financial Liabilities		
	(a) Provisions	-	-
	(b) Deferred Tax Liabilities	34.50	28.42
	Sub-Total- Non-Financial Liabilities	34.50	28.42
3	Equity		
	(a) Equity Share Capital	300.00	300.00
	(b) Other Equity	1,084.39	1,076.96
	Equity attributable to equity shareholders of the Company	1,384.39	1,376.96
	TOTAL LIABILITIES AND EQUITY	1,569.93	1,551.08

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

Place:- Chennai
Date:- 10.11.2021

MANAGING DIRECTOR,
DIN:00554879



Statement of Cash Flow Statement For the Year Ended 30st Sept 2021

(Rs. In Lakhs)

PARTICULARS	30st Sept 2021	31st March 2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
1. Profit Before tax and exceptional item	13.11	54.82
Adjustments to reconcile profit before tax to cash generated by operating activities:		
a. Depreciation and Amortisation Expense	1.00	2.40
b. Interest Income	-4.10	-37.90
c. Profit on Sale of Plant, Property and Equipment	-	-0.29
d. Fair Market Valuation on Investments	-30.41	-45.30
e. Gratuity reversed	-	-5.85
	-33.52	-86.94
2. Operating profit before working capital changes:	-20.40	-32.13
Changes in Working Capital	195.15	348.35
a. (Increase)/Decrease in Bank Balances	190.00	300.00
a. (Increase)/Decrease in Trade & Other receivables	-9.75	3,283.39
a. (Increase)/Decrease in other Financial Assets	9.78	229.74
b. (Increase)/Decrease in Other Non Financial Assets	-	0.34
c. (Increase)/Decrease in current Tax assets	6.55	-1.83
e. Increase/(Decrease) in trade payables	3.41	-3,427.92
e. Increase/(Decrease) in Deposits	-3.25	-3.22
f. Increase/(Decrease) in Other financial liabilities	-1.58	-32.16
f. Increase/(Decrease) in Other non financial liabilities	-	-
	195.15	348.35
3. Cash generated from operations:	174.75	316.22
Direct taxes paid	-	-1.80
		-1.80
4. Cash flow before extra-ordinary items	174.75	314.42
A. Net cash from operating activities	174.75	314.42
B. CASH FLOW FROM INVESTING ACTIVITIES:		
a. Purchase of Plant, Property and Equipment	-1.61	-2.28
b. Sale of Plant, Property and Equipment	-	0.59
c. Financial Income	4.10	37.90
d. Net Change in Investments	-199.58	-138.61
	-197.09	-102.40
B. Net cash from investing activities	-197.09	-102.40
C. CASH FLOW FROM FINANCING ACTIVITIES		
a. Interest expense	-	-
b. Borrowings	9.00	-300.00
	9.00	-300.00
C. Net cash financing activities	9.00	-300.00
D. NET CHANGE IN CASH AND CASH EQUIVALENT : (A+B+C)	-13.34	-87.97
E. OPENING BALANCE OF CASH AND CASH EQUIVALENT :	16.29	104.27
F. CLOSING BALANCE OF CASH AND CASH EQUIVALENT: (D+E)	2.95	16.29

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 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

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

[Signature]
MANAGING DIRECTOR,
DIN:00554879

Place:- Chennai
Date:- 10.11.2021





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, 2021 (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.

Place: Chennai
Date: 10.11.2021

For R.Balaji and Co
Chartered Accountants
(FRN: 000332S)


Saradha Devi B
(Partner)

M.No. 208078

UDIN : 21208078 AAAACU9890

