



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: 27th October, 2023

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

Subject: Outcome of 03/Board Meeting held on 27th October, 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 27th October 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 03:45 P.M. and concluded at 5.00P.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, 2023.
2. The Board has approved the Statement of Asset and Liabilities for the half year ended on 30th September, 2023.
3. The Board has approved Cash Flow Statement for the half year ended on 30th September, 2023
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

Manoj Navin Shah
Manoj Navin Shah
Whole-time Director
DIN: 00554893



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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Rs. In Lakhs)

Sr.No.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
I	Revenue from operations						
	Interest Income	0.64	0.63	0.54	1.27	1.50	2.71
	Fees and Commission Income	0.00	0.00	0.00	0.00	9.00	9.00
	Net gain on Fair value Changes	15.13	26.95	32.55	42.07	28.53	64.04
	Total Revenue from operations	15.77	27.58	33.09	43.35	39.03	75.75
II	Other Income	27.55	2.74	26.60	30.29	47.25	106.44
III	Total revenue(I+II)	43.32	30.31	59.69	73.64	86.28	182.19
IV	Expenses						
	Fees and Commission expense	0.39	5.47	0.55	5.86	4.00	5.71
	Employee benefits expenses	9.34	9.56	8.39	18.90	16.97	39.43
	Depreciation and amortisation expenses	1.08	0.58	0.56	1.65	1.44	3.94
	Other expenses	22.32	20.56	13.27	42.88	22.26	62.00
	Total expenses(V)	33.13	36.16	22.77	69.29	44.67	111.07
V	Profit/(loss) before exceptional items and tax(III-IV)	10.20	-5.85	36.92	4.35	41.61	71.11
VI	Tax expenses:						
	(1) Current tax	0.00	0.00	0.10	0.00	2.42	0.33
	(2) Deferred Tax	3.58	-24.37	8.66	-20.79	7.58	16.42
VII	Profit/(Loss) for the period (V-VI)	6.62	18.52	28.16	25.14	31.61	54.36
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	6.62	18.52	28.16	25.14	31.61	54.36
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	0.22	0.62	0.94	0.84	1.05	1.81
	(2) Diluted	0.22	0.62	0.94	0.84	1.05	1.81

Notes to Financial Results :

- The unaudited financial results for the quarter ended 30th September, 2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 27th October, 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.
- 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 30.09.2023 also there is no outstanding complaint as on 30.09.2023.
- 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

M. Anand

WHOLE-TIME DIRECTOR
 DIN: 00554893

Place:- Chennai
 Date:- 27.10.2023



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 30.09.2023 (UNAUDITED)	Figures as at 31.03.2023 (AUDITED)
A	ASSETS		
1	Financial Assets		
	(a) Cash and Cash Equivalents		1.88
	(b) Bank balances other than (a) above	13.73	40.00
	(c) Trade Receivables	40.00	2.00
	(d) Investments	2.82	1,593.94
	(e) Other Financial Assets	1,420.67	98.73
		97.75	
	Sub-Total Financial Assets	1,574.97	1,736.55
2	Non- Financial Assets		
	(a) Current Tax Asset	91.01	90.37
	(b) Deferred Tax Assets	1.77	1.74
	(c) Property, Plant and Equipment	5.38	5.38
	(d) Other Non-Financial Assets	0.43	0.43
	Sub-Total Non- Financial Assets	98.59	97.92
	TOTAL ASSETS	1,673.56	1,834.47
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	101.61	91.63
	(b) Other Financial Liabilities	40.90	216.15
	Sub-Total- Financial Liabilities	142.51	307.78
2	Non Financial Liabilities		
	(a) Deferred Tax Liabilities	33.35	54.12
	Sub-Total- Non-Financial Liabilities	33.35	54.12
3	Equity		
	(a) Equity Share Capital	300.00	300.00
	(b) Other Equity	1,197.70	1,172.57
	Equity attributable to equity shareholders of the Company	1,497.70	1,472.57
	TOTAL LIABILITIES AND EQUITY	1,673.56	1,834.47

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

M. Rangappa N. S. S. S.

WHOLE-TIME DIRECTOR
 DIN: 00554893



Place:- Chennai
 Date:- 27.10.2023

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

(Rs. In Lakhs)

PARTICULARS	HALF YEAR ENDED 30.09.2023 (UNAUDITED)		YEAR ENDED 31.03.2023 (AUDITED)	
A.CASH FLOW FROM OPERATING ACTIVITIES				
1. Profit Before tax and exceptional item		4.35		71.11
Adjustments to reconcile profit before tax to cash generated by operating activities:				
a. Depreciation and Amortisation Expense	1.65		3.94	
b. Interest Income	-1.27		-2.71	
d. Fair Market Valuation on Investments	-42.07		-64.04	
e. Gain on sale of Investment	-5.81		-2.45	
		-47.51		-65.26
2. Operating profit before working capital changes:		-43.16		5.85
Changes in Working Capital		-165.76		171.99
a. (Increase)/Decrease in Bank Balances	-		12.00	
b. (Increase)/Decrease in Trade & Other receivables	-0.82		4.53	
c. (Increase)/Decrease in other Financial Assets	0.98		-13.57	
d. (Increase)/Decrease in Other Non Financial Assets	-		-0.19	
e. (Increase)/Decrease in current Tax assets	-0.64		-3.67	
f. Increase/(Decrease) in trade payables	9.98		-4.65	
g. Increase/(Decrease) in Deposits	-		-0.23	
h. Increase/(Decrease) in Other financial liabilities	-175.26		177.77	
		-165.76		171.99
3. Cash generated from operations:		-208.92		177.84
Direct taxes paid	-	-		-
4. Cash flow before extra-ordinary items		-208.92		177.84
A. Net cash from operating activities		-208.92		177.84
B. CASH FLOW FROM INVESTING ACTIVITIES:				
a. Purchase of Plant, Property and Equipment	-1.65		-1.66	
b. Financial Income	1.27		2.71	
c. Purchase of Investments	-70.00		-191.70	
d. Sale/transfer/redemption of Investments	291.16	220.78	-	-190.65
B. Net cash from investing activities		220.78		-190.65
C. CASH FLOW FROM FINANCING ACTIVITIES				
C. Net cash financing activities		-		-
D. NET CHANGE IN CASH AND CASH EQUIVALENT : (A+B+C)		11.86		-12.81
E. OPENING BALANCE OF CASH AND CASH EQUIVALENT :		1.87		14.68
F. CLOSING BALANCE OF CASH AND CASH EQUIVALENT: (D+E)		13.73		1.87

Notes:

- (i) The above Statement of Cash Flows has been prepared under indirect method asset out in 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

M. George N. Shal

WHOLE-TIME DIRECTOR
 DIN: 00554893

Place:- Chennai
 Date:- 27.10.2023



Ramesh and Ramachandran
Chartered Accountants

(O) 29/3, (N) 39,
Viswanathapuram Main Road,
Kodambakkam, Chennai-600 024.
☎: 24843667, 24843668, 24843639
E-mail: randrca@gmail.com
FRN.002981S
GSTIN : 33AAAFR5165M1Z1

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 Half year ended September 30, 2023 (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)

GANAPATHY SURESH
Digitally signed
by GANAPATHY SURESH
Date: 2023.10.27
16:56:15 +05'30

G Suresh
(Partner)

M.No. 029366
UDIN: 23029366BGWQQU1442



Place: Chennai
Date: 27.10.2023