



ARYAMAN

CAPITAL MARKETS LIMITED

SEBI Regn. No. (Stock Broker) INZ000004739
SEBI Regn. No. IN - DP3682018

Corporate Office :
718-A, P.J. Towers, Dalal Street,
Fort, Mumbai-400 001
Tel. : 022-2272 1104/2272 1105
Email : aryacapm@gmail.com
Website : www.afsl.co.in/acml/
CIN : L65999MH2008PLC184939
GSTIN : 27AAHCA7893B1ZI

November 09, 2023

To,
The Listing Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Scrip Code- 538716

Dear Sir / Madam,

Sub: Outcome of Board Meeting - Submission of Unaudited Financial Results for Half Year ended September 30, 2023

In continuation of our letter dated November 02, 2023, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Unaudited Financial Results set out in compliance with Indian Accounting Standards (Ind – AS) for the Half Year ended September 30, 2023 , duly approved by the Board of Directors of the Company in their meeting held today i.e. November 09, 2023 together with Statement of Assets and Liabilities Cash Flow and Limited Review Report thereon are enclosed.

The Board Meeting commenced at 04.00 P.M. and concluded at 04.45 P.M.

The aforesaid results are also being disseminated on Company's website at <http://afsl.co.in/Acml/investor.html>

You are requested to kindly update above information on your record.

Thanking You,

FOR ARYAMAN CAPITAL MARKETS LIMITED



REENAL KHANDELWAL

(Company Secretary and Compliance Officer)

Regd. Office :

60, Khatau Building, Gr. Floor, Alkesh Dinesh Modi Marg,
Opp. P. J. Tower (BSE Bldg.), Fort, Mumbai - 400 001.
Tel. : 022-6216 6999 / 2261 8264

- BSE Member ID Cfg. No. 6514
- NSE Member ID - 90085
- MCX Member ID - 29435
- CDSL DP ID - 12086100



V. N. PUROHIT & CO.

CHARTERED ACCOUNTANTS

(ESTD. 1961)

214, New Delhi House, 2nd Floor,
27, Barakhamba Road,

New Delhi-110 001

Phone : 011-43596011

E-mail : vnpdelhi@vnpaudit.com

Website : www.vnpaudit.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE HALF YEARLY AND YEAR TO DATE
UNAUDITED FINANCIAL RESULTS

To,
The Board of Directors,
ARYAMAN CAPITAL MARKETS LIMITED
CIN: L65999MH2008PLC184939
60, Khatau Building, Ground Floor,
Alkesh Dinesh Modi Marg,
Fort Mumbai,
Maharashtra- 400001

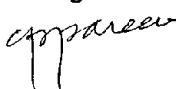
We have reviewed the accompanying statement of Unaudited Financial Results ('the statement') of ARYAMAN CAPITAL MARKETS LIMITED (the "Company") for the half year ended 30th September, 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').

This statement, which is the responsibility of the Company's Management has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review of the statement, which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

We conducted our review of the statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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 the recognition and measurement principles laid down in Ind AS 34, specified under Section 133 of the Companies Act, 2013, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V.N. PUROHIT & CO.
Chartered Accountants
Firm Regn. 304040E


O.P. Pareek
Partner

Membership No. 014238

UDIN: 23014238BGXRVF4244

New Delhi, the 09th day of November, 2023



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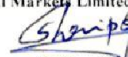
ARYAMAN CAPITAL MARKETS LIMITED					
Unaudited Financial Results for the half year ended on September 30, 2023					
Sr. No.	Particulars	Standalone Results			
		Half year Ended		Year ended	
		Un-Audited 30-Sep-23	Un-Audited 31-Mar-23	Un-Audited 30-Sep-22	Audited 31-Mar-23
	Revenue from Operations				
(i)	Fees and Commission Income	17.12	14.21	18.61	32.82
(ii)	Income from Sales of Stock-in Trade	1,608.33	3214.26	1138.97	4,353.23
(iii)	Investment & Dividend Income	304.60	(63.29)	208.00	144.71
(I)	Total Revenue from Operations [(i) + (ii) + (iii)]	1,930.05	3,165.18	1,365.58	4,530.76
(II)	Other Income	104.64	90.65	49.48	140.13
(III)	Total Income [(I) + (II)]	2,034.69	3,255.83	1,415.06	4,670.88
	Expenses				
(i)	Purchases of Stock-in Trade	1,481.34	2853.82	870.37	3,724.19
(ii)	Changes in Inventories	1.92	146.75	260.58	407.33
(iii)	Employee Benefit Expenses	7.14	7.15	5.67	12.82
(iv)	Fees and Commission Expenses	3.92	2.55	3.1	5.65
(v)	Other Expenses	21.37	11.33	9.57	20.90
(vi)	Finance Costs	184.72	177.57	135.94	313.51
(vii)	Depreciation & Amortization Expenses	4.02	3.69	3.65	7.34
(IV)	Total Expenses	1,704.42	3,202.86	1,288.88	4,491.75
(V)	Profit / (Loss) before exceptional items and tax [(III) - (IV)]	330.27	52.97	126.18	179.14
(VI)	Exceptional Items				
(VII)	Profit / (Loss) before tax [(V) - (VI)]	330.27	52.97	126.18	179.14
(VIII)	Tax Expenses				
	(1) Current Tax	56.26	3.74	26.04	29.78
	(2) Deferred Tax	0.16	0.84	(0.26)	0.58
(IX)	Profit / (Loss) for period from continuing operations [(VII) - (VIII)]	273.86	48.39	100.40	148.78
(X)	Profit / (Loss) for period from discontinued operations (Net of Tax)				
(XI)	Profit / (Loss) for the period [(IX) + (X)]	273.86	48.39	100.40	148.78
(XII)	Other Comprehensive Income (Net of Tax)	697.80	417.82	471.87	889.69
(XIII)	Total Comprehensive Income for the period [(XI) + (XII)]	971.66	466.21	572.27	1,038.47
(XIV)	Details of Equity Share Capital				
	Paid-up Equity Share Capital	1,197.71	1,197.71	1,197.71	1,197.71
	Face value of Equity Share Capital (in Rs.)	10.00	10.00	10.00	10.00
(XV)	Other Equity	1,663.36	624.89	624.89	624.89
(XVI)	Earnings per share (for the period)				
	Basic (Rs.)	2.29	0.40	0.84	1.24
	Diluted (Rs.)	2.29	0.40	0.84	1.24

Notes:

- The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.
- The Company has only one business segment in which it operates viz. Other Financial Services.
- These results have been subjected to limited review by the Statutory Auditors.
- The above result for the half year ended 30th September, 2023 have been reviewed by the audit committee meeting held on November 09, 2023 and approved by the Board of Directors in their meeting held on November 09, 2023.
- The aforesaid Half Yearly Financial Results are also being disseminated on the website of the Company i.e. (<https://www.afsl.co.in/Acml/investor.php>)

Mumbai
09 November 2023

For Aryaman Capital Markets Limited

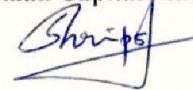

 Shripal Shah
 Executive Director
 DIN: 01628855

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 60, Khatau Building, Gr. Floor, Alkesh Dinesh Modi Marg,
 Opp. P. J. Tower (BSE Bldg.), Fort, Mumbai - 400 001.
 Tel. : 022-6216 6999 / 2261 8264

- BSE Member ID Clg. No. 6514
- NSE Member ID - 90085
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ARYAMAN CAPITAL MARKETS LTD		
Standalone Statement of Assets and Liabilities		
<i>(Rs in lacs), unless stated otherwise</i>		
Particulars	Unaudited	Audited
	30th September -2023	31st March -2023
ASSETS		
Financial Assets		
Cash and cash equivalents	200.75	143.87
Bank balances other than above	3,747.26	3,287.24
Trade receivables	12.21	13.77
Investments	2,582.29	1,848.39
Other financial assets	96.75	27.49
Non Financial Assets		
Inventories (Stock In Trade)	1,649.31	1,651.22
Property, Plant & equipment	137.27	129.49
Other Intangibile Assets	0.66	0.74
Other Non- Financial assets	6.08	66.75
TOTAL ASSETS	8,432.58	7,168.96
LIABILITIES AND EQUITY		
Financial Liabilities		
Payables		
Trade payables	2.15	0.88
Borrowings (Other Then Debt Security)	4,258.98	4,092.77
Other financial liabilities	1.09	11.65
Non Financial liabilities		
Current tax liabilities (net)	51.87	17.89
Deferred Tax Liability	245.66	162.85
Other non Financial Liabilities	40.11	21.86
Total equity		
Equity Share Capital	1,197.71	1,197.71
Other Equity	2,635.02	1,663.36
TOTAL EQUITY AND LIABILITIES	8,432.58	7,168.96

For Aryaman Capital Markets Limited



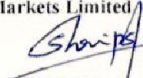
Shripal Shah
 Executive Director
 DIN: 01628855



Mumbai
 09 November 2023

ARYAMAN CAPITAL MARKETS LIMITED		
Statement of cash flows for the period ended 30th September, 2023		
Particulars	For the Period ended 30th September, 2023	For the Period ended 30th September, 2022
A Cash flow from operating activities		
Profit before Tax and Extra Ordinary Items	330.27	126.20
<i>Adjustments for:</i>		
Finance costs	184.72	135.94
Long term capital gain	(109.90)	(138.73)
Short term capital gain	(173.53)	(59.81)
Depreciation and amortisation expense	4.02	3.65
Interest Income	(104.44)	(49.48)
Operating profit before working capital changes	131.14	17.77
(Increase)/decrease in trade receivables	1.56	(4.55)
(Increase)/decrease in other assets	(6.68)	249.87
Increase /(decrease) in trade payables	1.28	0.05
Increase /(decrease) in other liabilities	7.69	(12.50)
Cash used/generated from operating activities	134.99	250.64
Taxes paid	60.37	6.95
Net cash flow from operating activities	195.36	257.59
B Cash flows from investing activities		
Payment for property, plant and equipment (PPE)	(11.72)	(26.23)
Payment for Intangible assets		
(Purchase)/Sale of Investment	247.33	(256.37)
(Increase)/Decrease in bank balance other than C & CE	(460.02)	(1,102.00)
Interest Income	104.44	49.48
Net cash flow from Investing activities	(119.97)	(1,335.12)
C Cash flow from financing activities		
Net proceeds from the borrowings	166.21	574.62
Interest paid	(184.72)	(135.94)
Net cash flow from Financing Activities	(18.51)	438.68
Net Cash Flow during the period	56.88	(638.85)
Add: Opening Cash & Cash Equivalents	143.87	858.18
Closing Cash and Cash Equivalents	200.75	219.34
Components of Cash and Cash Equivalents		
Cash on hand	1.35	0.58
Balance with Bank	199.40	218.76
Total Cash and Cash Equivalents	200.75	219.34

For Aryaman Capital Markets Limited



 Shripal Shah
 Executive Director
 DIN: 01628855

 Mumbai
 09 November 2023