



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

May 26, 2023

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

Scrip Code- 538716

Dear Sir / Madam,

Sub: Outcome of Board Meeting held on 26th May, 2023.

In continuation of our letter dated May 19, 2023, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company in its meeting held on 26th May 2023, inter alia considered and approved the following;

1. Submission of Audited Financial Results for Half Year and Year ended March 31, 2023.
2. Appointment of SCM & Associates, Chartered Accountants (FRN: 314173E), as Internal Auditors of the Company for the F.Y. 2023-24 and 2024-25.
3. Appointment of M/s. JNG & Co., Practicing Company Secretaries as Secretarial Auditors for the F.Y. 2023-24 and 2024-25.

The Audited Financial Results set out in compliance with Indian Accounting Standards (Ind – AS) for the Half Year and Year ended March 31, 2023, duly approved by the Board of Directors of the Company together with Statement of Assets and Liabilities and Independent Auditors Report thereon are enclosed.

The disclosure pursuant to point 2 & 3 of Regulation 30 read with Schedule III of SEBI (LODR) Regulations, 2015 is enclosed as **Annexure A & Annexure B**.

The Board Meeting commenced at 04:00 P.M. and concluded at 04:40 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

Chaitali

Chaitali Pansari
(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 Clg. No. 6514
• NSE Member ID - 90085
• MCX Member ID - 29435
• CDSL DP ID - 12086100

May 26, 2023

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

Scrip Code- 538716

Dear Sir / Madam,

Sub: Declaration on the Auditor's Report under Regulations 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), 2015.

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we hereby declare and confirm that the Auditor's Reports, on Financial Statements and Results for the Financial year 2022-23, which are being sent herewith, are unmodified and without any qualifications.

Thanking You,

FOR ARYAMAN CAPITAL MARKETS LIMITED



Chaitali Pansari
(Company Secretary & Compliance Officer)

ANNEXURE A

Sr. No.	Particulars	Disclosures
1.	Reason for change	Appointment
2.	Date of appointment	May 26, 2023.
3.	Brief profile	M/s. SCM & Associates, Chartered Accountants (FRN: 314173E). Firm has expertise in the various fields of professional services include Auditing & Assurance, Tax & Regulatory Services, Business Advisory, Accounting & Business Support, Project Financing, etc.
4.	Term of Appointment	For F.Y. 2023-25



ANNEXURE B

Sr. No.	Particulars	Disclosures
1.	Reason for change	Appointment
2.	Date of appointment	May 26, 2023.
3.	Brief profile	M/s. JNG & CO. is a Company Secretary Firm (Membership No. 55862, COP No. 20715) based out of Mumbai.
4.	Term of Appointment	For F.Y. 2023-25





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ARYAMAN CAPITAL MARKETS LIMITED						
Audited Financial Results for the half year and full year ended March 31, 2023						
Sr. No.	Particulars	Standalone Results				
		Half year Ended		Year ended		
		Audited 31-Mar-23	Un-Audited 30-Sep-22	Audited 31-Mar-22	Audited 31-Mar-23	Audited 31-Mar-22
Revenue from Operations						
(i)	Fees and Commission Income	14.21	18.61	25.78	32.82	50.92
(ii)	Income from Sales of Stock-in Trade	3,214.26	1,138.97	2,935.82	4,353.23	7,216.08
(iii)	Investment & Dividend Income	(63.29)	208.00	8.01	144.71	14.40
(I)	Total Revenue from Operations [(i) + (ii) + (iii)]	3,165.18	1,365.58	2,969.61	4,530.76	7,281.40
(II)	Other Income	90.65	49.48	27.51	140.13	49.18
(III)	Total Income [(I) + (II)]	3,255.82	1,415.06	2,997.12	4,670.88	7,330.58
Expenses						
(i)	Purchases of Stock-in Trade	2,853.82	870.37	2,603.62	3,724.19	6,246.93
(ii)	Changes in Inventories	146.75	260.58	298.89	407.33	729.58
(iii)	Employee Benefit Expenses	7.15	5.67	10.75	12.82	16.45
(iv)	Fees and Commission Expenses	2.55	3.1	2.60	5.65	5.79
(v)	Other Expenses	11.33	9.57	20.79	20.90	42.24
(vi)	Finance Costs	177.57	135.94	124.46	313.51	238.79
(vii)	Depreciation & Amortization Expenses	3.69	3.65	2.17	7.34	4.53
(IV)	Total Expenses	3,202.87	1,288.88	3,063.28	4,491.75	7,284.31
(V)	Profit / (Loss) before exceptional items and tax [(III) - (IV)]	52.96	126.18	(66.16)	179.14	46.27
(VI)	Exceptional Items					
(VII)	Profit / (Loss) before tax [(V) - (VI)]	52.96	126.18	(66.16)	179.14	46.27
(VIII)	Tax Expenses					
	(1) Current Tax	3.74	26.04	4.66	29.78	13.00
	(2) Deferred Tax	0.84	(0.26)	0.44	0.58	0.80
(IX)	Profit / (Loss) for period from continuing operations [(VII) - (VIII)]	48.38	100.40	(71.26)	148.78	32.47
(X)	Profit / (Loss) for period from discontinued operations (Net of Tax)					
(XI)	Profit / (Loss) for the period [(IX) + (X)]	48.38	100.40	(71.26)	148.78	32.47
(XII)	Other Comprehensive Income (Net of Tax)	417.82	471.87	(45.57)	889.69	29.01
(XIII)	Total Comprehensive Income for the period [(XI) + (XII)]	466.20	572.27	(116.83)	1,038.47	61.48
(XIV)	Details of Equity Share Capital					
	Paid-up Equity Share Capital	1,197.71	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	10.00
(XV)	Other Equity	624.89	624.89	563.41	624.89	563.41
(XVI)	Earnings per share (for the period)					
	Basic (Rs.)	0.40	0.84	(0.59)	1.24	0.27
	Diluted (Rs.)	0.40	0.84	(0.59)	1.24	0.27

Notes:

- The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.
- The Company has only one business one segment in which it operates viz. Other Financial Services.
- Figures for the half year ended on 31st March 2023 and 31st March 2022 are the balancing figures between the audited figures for the full financial year and the reviewed year to date figures for the half year ended on 30th Sept 2022, respectively.
- The above result for the half year ended 31st March 2023 have been reviewed by the audit committee meeting held on May 26, 2023 and approved by the Board of Directors in their meeting held on May 26, 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
26 May 2023

For Aryaman Capital Markets Limited

Shripal Shah
Shripal Shah
Executive Director
DIN: 01628855



Regd. Office :

60, Dhatau Building, Gr. Floor, Alkesh Dinesh Modi Marg,
C. P. T. (205 Bldg) Fort, Mumbai - 400 001

• BSE Member ID Ctg. No. 6514
• NSE Member ID - 90085

ARYAMAN CAPITAL MARKETS LTD		
Standalone Statement of Assets and Liabilities		
<i>(Rs in lacs), unless stated otherwise</i>		
Particulars	Audited	Audited
	31st March -2023	31st March -2022
ASSETS		
Financial Assets		
Cash and cash equivalents	143.87	858.18
Bank balances other than above	3287.24	1,229.24
Inventories (Stock In Trade)	1651.22	2,058.56
Trade receivables	13.77	5.91
Investments	1848.39	644.62
Other financial assets	27.49	7.37
Non Financial Assets		
Current tax assets (net)	-	-
Deferred Tax Asset	-	-
Property, Plant & equipment	129.49	109.99
Other Intangible Assets	0.74	0.28
Other Non- Financial assets	66.75	58.25
TOTAL ASSETS	7,168.96	4,972.40
LIABILITIES AND EQUITY		
Financial Liabilities		
Payables		
Trade payables	0.88	9.33
Borrowings (Other Than Debt Security)	4092.77	3,065.03
Other financial liabilities	11.65	12.04
Non Financial liabilities		
Current tax liabilities (net)	17.89	5.99
Deferred Tax Liability	162.85	36.80
Other non Financial Liabilities	21.86	20.61
Total equity		
Equity Share Capital	1197.71	1,197.71
Other Equity	1663.36	624.89
TOTAL EQUITY AND LIABILITIES	7,168.96	4,972.40

For Aryaman Capital Markets Limited

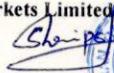


 Shripal Shah
 Executive Director
 DIN: 01628855

 Mumbai
 26-05-2023


ARYAMAN CAPITAL MARKETS LIMITED		
Statement of cash flows for the year ended 31st March, 2023		
Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
A Cash flow from operating activities		
Profit before Tax and Extra Ordinary Items	179.14	46.27
Adjustments for:		
Finance costs	313.51	238.79
Depreciation and amortisation expense	7.34	4.53
Interest Income	(140.12)	(48.98)
Operating profit before working capital changes	359.86	240.61
(Increase)/decrease in trade receivables	(7.86)	5.32
(Increase)/decrease in other assets	378.71	719.87
Increase /(decrease) in trade payables	(8.45)	(30.47)
Increase /(decrease) in other liabilities	0.85	11.11
Cash used/generated from operating activities	723.12	946.45
Taxes paid	(17.89)	(3.68)
Net cash flow from operating activities	705.22	942.76
B Cash flows from investing activities		
Payment for property, plant and equipment (PPE)	(19.95)	(0.46)
(Purchase)/Sale of Investment	(195.94)	(185.85)
Interest Income	140.12	48.98
Net cash flow from Investing activities	(75.77)	(137.33)
C Cash flow from financing activities		
Proceeds from Issue of Shares		
Repayment of borrowings	1,027.74	263.83
Interest paid	(313.51)	(238.79)
Net cash flow from Financing Activities	714.23	25.04
Net Cash Flow during the period	1,343.68	830.47
Add: Opening Cash & Cash Equivalents	2,087.42	1,256.94
Closing Cash and Cash Equivalents	3,431.11	2,087.42
Components of Cash and Cash Equivalents		
Cash in Hand	0.91	0.56
Balance with banks in Current and Fixed Deposit Accounts	3,430.20	2,086.86
Total Cash and Cash Equivalents	3,431.11	2,087.42

For Aryaman Capital Markets Limited



 Shripal Shah
 Executive Director
 DIN: 01628855

 Mumbai
 26-05-2023




Ratio Analysis and its components

S.No.	Particulars	31st March 2023	31st March 2022	Changes in Percentage (%)
1	Current ratio	149.03	99.08	50%
2	Debt- Equity Ratio	1.43	1.68	-15%
3	Debt Service Coverage Ratio	0.84	0.49	71%
4	Inventory Turnover Ratio	2.35	2.98	-21%
5	Debtor Turnover Ratio	460.50	849.79	-46%
6	Interest Service Coverage Ratio	1.57	1.19	32%
7	Long term debt to working capital	0.80	0.74	8%
8	Bad debts to Account receivable ratio	-	-	N. A.
9	Current liability ratio	0.01	0.01	-40%
10	Total debts to total assets	0.57	0.62	-7%
11	Return on Equity Ratio	0.06	0.02	251%
12	Trade Payable Turnover Ratio	887.88	296.45	200%
13	Net Capital Turnover Ratio	0.89	1.77	-50%
14	Net Profit Ratio	0.03	0.00	636%
15	Return on Capital Employed	0.07	0.06	21%
16	Return on investment	0.06	0.03	64%

Reasons for variance more than 25%

S.No.	Ratios with variance more than 25%	Reasons for variance
1	Current ratio	Increase due to increase current assets
2	Debt Service Coverage Ratio	Increase due to increase in net profit
3	Debtor Turnover Ratio	Decrease due to decrease in revenue from operations
4	Interest Service Coverage Ratio	Increase due to increase in net profit
5	Current liability ratio	Decrease due to decrease in liabilities
6	Return on Equity Ratio	Increase due to increase in net profit
7	Trade Payable Turnover Ratio	Increased due to increased in turnover
8	Net Capital Turnover Ratio	Decrease due to decrease in revenue from operations
9	Net Profit Ratio	Increased due to increase in net profit
10	Return on Investment	Increased due to increase in investments

Components of Ratio :-

S.No.	Ratios	Numerator	Denominator	March 31st 2023		March 31st 2022	
				Numerator	Denominator	Numerator	Denominator
1	Current ratio	Current Assets	Current Liabilities	5,123.59	34.38	4,159.25	41.98
2	Debt- Equity Ratio	Total Debts (Total Liabilities)	Total Equity(Equity Share capital+Other equity)	4,092.77	2,861.07	3,065.03	1,822.60
3	Debt Service Coverage Ratio	Earnings available for debt service (Net profit before exceptional Items & tax expense + depreciation & amortization + Finance cost + Non cash operating items + other	Finance cost + principle repayment of long term borrowings during the period/year	499.98	597.36	289.59	593.22
4	Inventory Turnover Ratio	Revenue from sales of products	Average Inventory [(opening balance + closing balance)/2]	4,353.23	1,854.89	7,216.08	2,423.35
5	Debtor Turnover Ratio	Revenue from operations	Average Debtors [(opening balance + closing balance)/2]	4,530.76	9.84	7,281.40	8.57
6	Interest Service Coverage Ratio	Earnings before interest and taxes (EBIT)	Interest expense	492.64	313.51	285.06	238.79
7	Long term debt to working capital	Non-Current Borrowings (Including Current Maturities of Non-Current Borrowings)	Current Assets Less Current Liabilities (Excluding Current Maturities of Non-Current Borrowings)	4,092.77	5,089.21	3,065.03	4,117.28
8	Bad debts to Account receivable ratio	Bad Debts	Average Trade Receivables	-	9.84	-	8.57

9	Current liability ratio	Total Current Liabilities	Total Liabilities	34.38	4,307.89	41.98	3,149.80
10	Total debts to total assets	Total Debt	Total Assets	4,092.77	7,168.96	3,065.03	4,972.40
11	Return on Equity Ratio	Net profit after tax-Exceptional items	Average Total Equity [(Opening Equity Share capital + Opening Other equity + Closing Equity Share Capital + Closing Other Equity)/2]	148.78	2,341.83	32.47	1,791.86
12	Trade Payable Turnover Ratio	Revenue from operations	Average trade payable [(Opening balance + closing balance)/2]	4,530.76	5.10	7,281.40	24.56
13	Net Capital Turnover Ratio	Revenue from operations	Working capital (Current asset-current liabilities)	4,530.76	5,089.21	7,281.40	4,117.28
14	Net Profit Ratio	Net profit after tax-Exceptional items	Revenue from operations	148.78	4,530.76	32.47	7,281.40
15	Return on Capital Employed	Profit Before interest, Tax & Exceptional item	Total Equity + Total Debts (including preference share liability)	492.64	6,953.84	285.06	4,887.63
16	Return on Investment	Interest Income on fixed deposits + Profit on sale of investments + Income of investment - impairment on value of investment	Current investments + Non current Investments + Fixed deposits with bank	284.83	5,135.63	63.38	1,873.87



INDEPENDENT AUDITOR'S REPORT

To Board of Directors of Aryaman Capital Markets Limited

60, Khatau Building, Ground floor,
Alkesh Dinesh Modi Marg,
Fort Mumbai, Maharashtra - 400001
(CIN: L65999MH2008PLC184939)

Report on audit of Financial Results

Opinion and Conclusion

We have (a) audited the accompanying financial results for the year ended March 31, 2023 (b) reviewed the financial results for the half year ended March 31, 2023 (refer para 9 of the 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Financial Results for the Half year and Year Ended March 31, 2023" of **Aryaman Capital Markets Limited** being submitted by the company, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').

a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) are presented in accordance with the requirement of Regulation 33 of the listing regulations; and
- (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit including other comprehensive income and other financial information of the Company for the year ended March 31, 2023.

b) Conclusion on Unaudited Financial Results for the half year ended March 31, 2023

With respect to the Financial Results for the half year ended March 31, 2023, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the half year ended March 31, 2023, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Financial Results for the half year ended March 31, 2023

1. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India (“the ICAI”). Our responsibilities under those standards are further described in the ‘Auditor’s Responsibilities for the Audit of Financial Results’ section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management’s Responsibilities for the Statement

2. These financial results have been prepared on the basis of the annual financial statements. The company’s Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/(loss) and other comprehensive income and other financial information in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with the requirements of the listing regulations. The Board of Directors of the company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgment and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error, which have been used for the purpose of preparation of financial results by the Board of Directors of the Company as aforesaid.
3. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.
4. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor’s Responsibilities for the Audit of Financial Results

a) Audit of the Financial Results for the year ended March 31, 2023

5. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be

expected to influence the economic decisions of users taken on the basis of these financial results.

6. As part of an audit in accordance with the SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.
7. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear our independence, and wherever applicable, related safeguards.

b) Review of the Financial Results for the half year ended March 31, 2023

8. We conducted our review of the Financial Results for the half year ended March 31, 2023, 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all

V.N. PUROHIT & CO.
Chartered Accountants

significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Other Matters

9. The financial results include the results for the half year ended March 31, 2023 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the half year of the financial year. Also, the figures upto the end of the half year had only been reviewed and not subjected to audit.

For V.N. PUROHIT & CO.
Chartered Accountants
Firm Regn. No. 304040E

O. P. Pareek
Partner
Membership No. 014238

UDIN: 23014238BGXRQA6817

Date: 26th May, 2023
Place: New Delhi