

General information about company	
Scrip code	530245
NSE Symbol	
MSEI Symbol	
ISIN*	INE032E01017
Name of company	Aryaman Financial Services Limited
Class of security	Equity
Date of start of financial year	01-04-2022
Date of end of financial year	31-03-2023
Date of board meeting when results were approved	13-02-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-02-2023
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Financial Services
Start date and time of board meeting	13-02-2023 16:00
End date and time of board meeting	13-02-2023 16:45
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – NBFC			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-10-2022	01-04-2022
B	Date of end of reporting period	31-12-2022	31-12-2022
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations		
(i)	Interest Income	0	0
(ii)	Dividend Income	389.72	624.03
(iii)	Rental Income	0	0
(iv)	Fees and commission Income	314.45	563.23
(v)	Net gain on fair value changes	0	0
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0	0
(vii)	Sale of products (including Excise Duty)	1774.56	2913.53
(viii)	Sale of services	0	0
(ix)	Other revenue from operations		
	Total other revenue from operations		
	Total Revenue From Operations	2478.73	4100.79
	Other income	63.37	145.79
	Total income	2542.1	4246.58
2	Expenses		
	Cost of materials consumed	0	0
	Purchases of stock-in-trade	1391.11	2261.48
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	230.41	490.99
	Employee benefit expense	47.91	122.95
	Finance costs	88.77	225.57
	Depreciation, depletion and amortisation expense	3.92	11.67
	Fees and commission expense	95.7	151.98
	Net loss on fair value changes	0	0
	Net loss on derecognition of financial instruments under amortised cost category	0	0
	Impairment on financial instruments	0	0
(f)	Other expenses		
1	Other expenses	7.7	39.95
	Total other expenses	7.7	39.95
	Total expenses	1865.52	3304.59

Financial Results – NBFC			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	676.58	941.99
4	Exceptional items	0	0
5	Total profit before tax	676.58	941.99
7	Tax expense		
8	Current tax	77.29	130.56
9	Deferred tax	-0.02	-0.85
10	Total tax expenses	77.27	129.71
14	Net Profit Loss for the period from continuing operations	599.31	812.28
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	599.31	812.28

Other comprehensive income net of taxes			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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D	Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]			
1 Amount of items that will not be reclassified to profit and loss			
1	Changes in fair value of FVOCI equity Instruments	1193.8	2545.19
Total Amount of items that will not be reclassified to profit and loss		1193.8	2545.19
2	Income tax relating to items that will not be reclassified to profit or loss	0	0
3 Amount of items that will be reclassified to profit and loss			
Total Amount of items that will be reclassified to profit and loss			
4	Income tax relating to items that will be reclassified to profit or loss	0	0
5	Total Other comprehensive income	1193.8	2545.19

Financial Results – NBFC			
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23	Total Comprehensive Income for the period	1793.11	3357.47
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	432.01	607.04
	Total profit or loss, attributable to non-controlling interests	167.31	205.26
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	1259.23	2246.24
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	533.89	1111.24
26	Details of equity share capital		
	Paid-up equity share capital	1168.2	1168.2
	Face value of equity share capital	10	10
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings per share from continuing operations	5.13	6.95
	Diluted earnings per share from continuing operations	5.13	6.95
ii	Earnings per equity share for discontinued operations		
	Basic earnings per share from discontinued operations	0	0
	Diluted earnings per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings per share	5.13	6.95
	Diluted earnings per share	5.13	6.95
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results		

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-10-2022	01-04-2022
Date of end of reporting period	31-12-2022	31-12-2022
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
Total Segment Revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other Unallocable Expenditure net off Unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Asset		
Un-allocable Assets		
Net Segment Asset		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		



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Financial Results – NBFC			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations		
(i)	Interest Income	0	0
(ii)	Dividend Income	0	0
(iii)	Rental Income	0	0
(iv)	Fees and commission Income	310.19	539.78
(v)	Net gain on fair value changes	0	0
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0	0
(vii)	Sale of products (including Excise Duty)	0	0
(viii)	Sale of services	0	0
(ix)	Other revenue from operations		
	Total other revenue from operations		
	Total Revenue From Operations	310.19	539.78
	Other income	11.82	34.1
	Total income	322.01	573.88
2	Expenses		
	Cost of materials consumed	0	0
	Purchases of stock-in-trade	0	0
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
	Employee benefit expense	42.13	108.71
	Finance costs	0.2	1.06
	Depreciation, depletion and amortisation expense	2.08	6.18
	Fees and commission expense	94.12	146.02
	Net loss on fair value changes	0	0
	Net loss on derecognition of financial instruments under amortised cost category	0	0
	Impairment on financial instruments	0	0
(f)	Other expenses		
1	Other expenses	2.95	19.98
	Total other expenses	2.95	19.98
	Total expenses	141.48	281.95

Financial Results – NBFC			
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D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	180.53	291.93
4	Exceptional items	0	0
5	Total profit before tax	180.53	291.93
7	Tax expense		
8	Current tax	48.7	73.61
9	Deferred tax	-0.26	-0.84
10	Total tax expenses	48.44	72.77
14	Net Profit Loss for the period from continuing operations	132.09	219.16
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	132.09	219.16
22	Other comprehensive income net of taxes	0	0

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Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	132.09	219.16
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	1168.2	1168.2
	Face value of equity share capital	10	10
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings per share from continuing operations	1.13	1.88
	Diluted earnings per share from continuing operations	1.13	1.88
ii	Earnings per equity share for discontinued operations		
	Basic earnings per share from discontinued operations	0	0
	Diluted earnings per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings per share	1.13	1.88
	Diluted earnings per share	1.13	1.88
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results		

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results		
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ii. Other Unallocable Expenditure net off Unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Asset		
Un-allocable Assets		
Net Segment Asset		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		

