



# ARYAMAN

CAPITAL MARKETS LIMITED

SEBI Regn. No. (Stock Broker) INZ000004739

SBBI Regn. No. IN - DP3682018

**Corporate Office :**

718-A, P.J. Towers, Dalal Street,

Fort, Mumbai-400 001

Tel. : 022-2272 1104/2272 1105

Email : aryacpm@gmail.com

Website : www.afsl.co.in/acml/

CIN : L65999MH2008PLC184939

GSTIN : 27AAHCA7893B1Z1

**June 28, 2021**

To,  
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 Audited Financial Results for Half Year and Year ended March 31, 2021**

In continuation of our letter dated June 21, 2021, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Audited Financial Results set out in compliance with Indian Accounting Standards (Ind – AS) for the Half Year and Year ended March 31, 2021, duly approved by the Board of Directors of the Company in their meeting held today i.e. June 28, 2021 together with Statement of Assets and Liabilities and Independent Auditors Report thereon are enclosed.

The Board Meeting commenced at 03:00 P.M. and concluded at 03:30 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  
PANSARI

Digitally signed by

CHAITALI PANSARI

Date: 2021.06.28

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**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 - 00085

• MCX Member ID - 29435

• CDSL DP ID - 12086100



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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 2020-21, which are being sent herewith, are unmodified and without any qualifications.

Thanking You,

**FOR ARYAMAN CAPITAL MARKETS LIMITED**

**CHAITALI  
PANSARI**

Digitally signed by CHAITALI PANSARI  
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**Chaitali Pansari**

**(Company Secretary & Compliance Officer)**



## 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

1. We have audited the accompanying financial results of **Aryaman Capital Markets Limited** (hereinafter referred to as "the company") for the period ending 31st March 2021.

# V.N. PUROHIT & CO.

Chartered Accountants

## Board of Directors' Responsibilities for the Financial Results

4. 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** (including other comprehensive income) and other financial information of the company and the statement of assets and liabilities and statement of cash flows in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 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 from end to end of the financial year, covering all significant transactions and events, including those relating to the preparation and presentation of the financial statements that give a true and fair view and also those for related subsidiaries, whether due to direct and indirect, wholly owned or partly owned, for the purpose of preparation of financial results by the Board of Directors of the Company as directed.

5. In preparing the financial results, the Board of Directors of the Company are responsible for ensuring the integrity of the Company's financial reporting system, including the application of policies 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.

6. The Board of Directors of the Company are responsible for ensuring the financial reporting process of the Company.

### Director's Responsibilities for the Annual Financial Results

7. The responsibilities are to ensure that the annual financial results are a true and fair view of the company's financial performance for the year or period, and to ensure that the financial results are prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for ensuring the integrity of the Company's financial reporting system, including the application of policies 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.

8. In part of its role in accordance with the law, the director's professional judgment and professional competence throughout the year. The director

- The director's responsibilities are to ensure that the financial results are a true and fair view of the company's financial performance for the year or period, and to ensure that the financial results are prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for ensuring the integrity of the Company's financial reporting system, including the application of policies 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.

- The director's responsibilities are to ensure that the financial results are a true and fair view of the company's financial performance for the year or period, and to ensure that the financial results are prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for ensuring the integrity of the Company's financial reporting system, including the application of policies 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.



# V.N. PUROHIT & CO.

## Chartered Accountants

- 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.
9. 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.

### Other Matters

10. The financial results include the results for the half year ended March 31, 2021 and March 31, 2020 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 first half of the respective financial year. Also, the figures upto the end of the first half year have only been reviewed and not subjected to audit.

**FOR V. N PUROHIT & CO.**

**Chartered Accountants**

FRN 304040E

OM PRAKASH

PAREEK

Digitally signed by OM PRAKASH  
PAREEK  
Date: 2021.06.28 11:51:07 +05'30'

**O. P. Pareek**

Partner

Membership No. 014238

**UDIN: 21014238AAAAIQ9854**

Date: 28<sup>th</sup> day of June, 2021

Place: New Delhi



ARYAMAN

CAPITAL MARKETS LIMITED

SEBI Regn. No. (Stock Broker) IN2000004739  
SEBI Regn. No. IN - DP3682018

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ARYAMAN CAPITAL MARKETS LIMITED						
Audited Financial Results for the half year and full year ended March 31, 2021						
Sr. No.	Particulars	Standalone Results				
		Half year Ended			Year ended	
		Audited	Un-Audited	Audited	Audited	Audited
		31-Mar-21	30-Sep-20	31-Mar-20	31-Mar-21	31-Mar-20



Notes:

- 1 The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.
- 2 The Company has adopted Ind AS 116 "Leases" using modified retrospective approach. The adoption of the standard did not have any material impact on the profit for the period as compared to previous periods.
- 3 The Company has only one business one segment in which it operates viz. Other Financial Services.
- 4 Figures for the half year ended on 31st March 2021 and 31st March 2020 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 2020 and 30th Sept. 2019, respectively.
- 5 The above result for the half year ended 31st March 2021 have been reviewed by the audit committee meeting held on June 28, 2021 and approved by the Board of Directors in their meeting held on June 28, 2021.
- 6 The aforesaid Half Yearly Financial Results are also being displayed on the website of the Company i.e.



ARYAMAN CAPITAL MARKETS LTD		
Standalone Statement of Assets and Liabilities		
(Rs in lacs), unless stated otherwise		
Particulars	Audited	Audited
	31st March -2021	31st March -2020
<b>ASSETS</b>		
<b>Financial Assets</b>		
Cash and cash equivalents	334.20	27.34
Bank balances other than above	922.74	555.24
Inventories (Stock In Trade) ,	2,768.14	3,656.21
Trade receivables	11.23	14.24
Investments	425.37	525.77
Other financial assets	48.48	121.68





