ARYAMAN
CAPITAL MARKETS LIMITED
(BSE Clg. No. 6514)

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 Fax: 2263 0434
Email: aryacapm@gmail.com
CIN : L65999MH2008PLC184939
GSTIN: 27AAHCA7893B1ZI

May 28, 2019

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

Scrip Code- 538716

Ref No: ACML/LA/COM/SSS/016/2019

Dear Sir / Madam,

Sub: Outcome of Board Meeting & Submission of Audited Financial Results for Half Year and Year ended March 31, 2019

In continuation of our letter dated May 20, 2019, 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, 2019 , duly approved by the Board of Directors of the Company in their meeting held today i.e. May 28, 2019 together with Statement of Assets and Liabilities and Independent Auditors Report thereon are enclosed.

The Board Meeting commenced at 5.00 P.M. and concluded at 05.45 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

ARYAMAN CAPITAL MARKETS LIMITED MUMBAI

Gunjan Kataruka
(Company Secretary and Compliance Officer)

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Ref No: ACML/LODR/COM/SSS/017/2019

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 2018-19, which are being sent herewith, are unmodified and without any qualifications.

Thanking You,

FOR ARYAMAN CAPITAL MARKETS LIMITED

Shreyas Shah
Executive Director

ARYAMAN CAPITAL MARKETS LIMITED MUMBAI

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Audited Financial Results for the Half year and year Ended March 31, 2019

(Rs. in Lacs except per share data)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		Audited 31-Mar-19	Unaudited 30-Sep-18	Audited 31-Mar-18	Audited 31-Mar-19	Audited 31-Mar-18
1	**Income**					
	(a) Revenue from Operations	4,128.03	3,658.23	1,885.02	7,786.26	2,820.92
	(b) Other Income	-	-	-	-	-
	Total Income	**4,128.03**	**3,658.23**	**1,885.02**	**7,786.26**	**2,820.92**
2	**Expenses**					
	(a) Cost of Materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	5,590.58	3,854.37	3,037.98	9,444.95	3,734.19
	(c) Change in inventories of stock- in- trade	(1,654.89)	(315.13)	(1,056.57)	(1,970.02)	(1,062.04)
	(d) Employee benefits expenses	4.98	3.51	3.92	8.49	6.17
	(e) Finance Costs	133.05	108.00	38.23	241.05	59.99
	(f) Depreciation and amortisation expense	4.78	4.12	3.74	8.90	7.07
	(g) Other expenses	15.80	8.32	11.54	24.12	26.79
	Total expenses	**4,094.30**	**3,663.19**	**2,038.84**	**7,757.49**	**2,772.17**
3	**Profit / (Loss) from Ordinary Activities before Exceptional Items (1-2)**	**33.73**	**(4.96)**	**(153.82)**	**28.77**	**48.75**
4	Exceptional items	-	-	-	-	-
5	**Profit / (Loss) from Ordinary Activities before tax (3+4)**	**33.73**	**(4.96)**	**(153.82)**	**28.77**	**48.75**
6	**Tax Expense**					
	(a) Current Year	5.08	-	(35.65)	5.08	-
	(b) MAT Tax	-	-	9.29	-	9.29
	(c) Mat Credit Entilement	-		(9.29)	-	(9.29)
	(d) Deferred Tax Liability/ (Asset)	0.93	1.01	0.33	1.94	0.72
	Total Tax Expenses (a+b+c)	6.01	1.01	(35.32)	7.02	0.72
7	**Net Profit / (Loss) from Ordinary Activities after tax (5-6)**	**27.72**	**(5.97)**	**(118.50)**	**21.75**	**48.03**
8	**Other Comprehensive Income**	(30.39)	(58.73)	6.23	(89.12)	57.18
9	**Total Comprehensive Income (after tax) (OCI)**	**(2.67)**	**(64.70)**	**(112.27)**	**(67.37)**	**105.21**
10	**Earning Per Share (before extraordinary items)**					
	Basic	0.23	(0.05)	(0.99)	0.18	0.41
	Diluted	0.23	(0.05)	(0.99)	0.18	0.41
11	**Paid-up equity share capital (Face Value of Rs. 10/- each)**	**1,197.71**	**1,197.71**	**1,197.71**	**1,197.71**	**1,197.71**
12	Other Equity excluding Revaluation Reserve				761.33	828.69

ARYAMAN CAPITAL MARKETS LIMITED MUMBAI

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Rs.In Lacs

Sr. No.	Particulars	As at 31st March 2019 Audited	As at 31st March 2018 Audited
	ASSETS		
1	**Non - Current Assets**		
	(a) Property Plant & Equipment	105.21	42.91
	(b) Goodwill	-	-
	(c) Intangible Assets	2.86	0.50
	(d) Financial Assets		
	(i) Investments	1,259.21	2,314.75
	(ii) Other Financial Assets	-	-
	(iii) Loans/Advances		
	(e) Deffered Tax Assets (Net)	-	-
	(f) Other Non-Current Assets	51.26	40.29
	Total Non Current Assets	**1,418.54**	**2,398.45**
2	**Current Assets**		
	(a) Inventories	3,079.21	1,109.18
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	18.51	14.27
	(iii) Cash and Cash Equivalents	95.98	38.26
	(iv) Bank balances other than (iii) above	555.25	281.25
	(v) Loans/Advances	8.19	-
	(vi) Other Financial Assets	3.97	1.81
	(c) Other Current Assets	26.01	13.07
	Total Current Assets	**3,787.12**	**1,457.84**
	TOTAL ASSETS	**5,205.66**	**3,856.29**
	EQUITY AND LIABILITIES		
1	**Equity**		
	(a) Equity Share Capital	1,197.71	1,197.71
	(b) Other Equity	761.33	828.69
	Total Equity	**1,959.04**	**2,026.40**
	Liabilities		
2	**Non Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Other Financial Liabilities	-	-
	(b) Defferred Tax Liability (Net)	23.80	9.66
	(c) Provisions	-	-
	Total Non Current Liabilities	**23.80**	**9.66**
3	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	3,180.65	1,766.33
	(ii) Trade payables	1.35	1.81
	(iii) Other Financial Liabilities	0.64	6.08
	(b) Other Current Liabilities	40.18	46.01
	(c) Provisions		-
	Total Current Liabilities	**3,222.82**	**1,820.23**
	Total Liabilities	**3,246.62**	**1,829.89**
	TOTAL EQUITY AND LIABILITIES	**5,205.66**	**3,856.29**

ARYAMAN CAPITAL MARKETS LIMITED MUMBAI

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Notes:

1. Based on the guiding principles given in Ind AS- 108 on 'Operating Segments', the Group business activity fall within a single operating segment, namely Financial Services and related activities. Accordingly, the disclosure requirements of Ind AS 108 are not applicable.

2. Previous period's figures have been re-grouped / reclassified wherever necessary.

3. The above result for the six months and year ended 31st March 2019 have been reviewed by the audit committee meeting held on 28th May, 2019 and approved by the Board of Directors in their meeting held on 28th May, 2019

4. Figures for the quarters ended 31 March 2019 and 31 March 2018 are the balancing figures between audited figures for the full financial year and the reviewed year to date figures upto the half year ended 30th September of the respective financial years.

For Aryaman Capital Markets Limited

Mumbai
Tuesday, May 28, 2019

ARYAMAN CAPITAL MARKETS LIMITED MUMBAI

Shripal Shah
Executive Director
DIN: 01628855

V. N. PUROHIT & CO.
CHARTERED ACCOUNTANTS

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 Report on Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of
Aryaman Capital Markets Limited
CIN: L65999MH2008PLC184939

We have audited the financial results of Aryaman Capital Markets Limited for the year ended March 31, 2019, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to these financial results regarding figures for the half year ended 31st March, 2019 as reported in these financial results, which are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the half year ended 30th September, 2018. Also, the figures upto the half year ended 30th September, 2018 had only been reviewed and not subjected to audit. These financial results are based on the financial statements for the year ended 31st March, 2019 prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act') and published year to date figures upto the half year ended 30th September, 2018 prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, specified under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; as applicable and approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these financial results based on our audit of these financial statements for the year ended 31st March, 2019 and our review of financial results for the half year ended 30th September, 2018.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

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 requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view of the net profit (including other comprehensive income) and other financial information in conformity with the accounting principles generally accepted in India including Ind AS specified under section 133 of the Act for the year ended March 31, 2019.

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

Gaurav Joshi
(Partner)
Membership No. 516027

Date: 28th May, 2019
Place: Mumbai

V. N. PUROHIT & CO. New Delhi Chartered Accountants