



## **Arihant's Securities Ltd**

New No.30, Old No.138, Dr. Radhakrishnan Salai, Mylapore, Chennai - 600 004  
Phone : 044 - 43434000 / 28444555 Fax : 044 - 43434030  
E-mail : arihantssecurities@gmail.com CIN : L65993TN1994PLC027783

13<sup>th</sup> November 2024

To  
The Manager (Corporate Compliances)  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalai Street,  
Mumbai — 400001

**Sub: Outcome of Board Meeting of the company held on 13<sup>th</sup> November 2024.**

**SCRIP CODE: 531017.**

With reference to the above, we would like to inform you that the Board of Directors of the company has considered and approved the following matters:-

1. Considered, approved and taken on record the unaudited financial results for the Quarter And Half year ended 30th September 2024.
2. Limited Review Report for the quarter and Half Year ended 30<sup>th</sup>September, 2024 given by the Statutory Auditors of the Company was taken on record.

We are enclosing herewith text of unaudited financial results for the quarter and half year ended 30th September 2024 along the Limited Review Report of Statutory Auditors of the Company on aforesaid results.

We would request you to take the same on record for compliance of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended.

Board meeting Commenced on 16:00 hours.  
Board meeting concluded on 18:45 hours.

This is for your kind information and Records.

Yours faithfully,  
**To ARIHANT'S SECURITIES LIMITED**

**AARISHA,  
DIRECTOR  
DIN:08776407**

**ARIHANT'S SECURITIES LIMITED**  
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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED SEPTEMBER 30,2024

(₹ In Lakhs except per share data)

S.No	Particulars	FOR THE QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		Quarter ended 30.09.2024	Quarter ended 30.06.2024	Quarter ended 30.09.2023	Unaudited		Audited Year ended 31.03.2024
					Half Year ended 30.09.2024	Half Year ended 30.09.2023	
<b>1</b>	<b>Income From Operations</b>						
	(a)Revenue From Operations						
	Dividend	10.98	2.15	9.37	13.13	12.44	25.37
	Interest Receipts	-	-	-	-	-	0.38
	Interest on Refund of Income Tax A/c	-	-	-	-	-	-
	Other Financial Receipts	-	-	-	-	-	-
	FD Interest	-	-	-	-	-	-
	<b>Total Revenue from operations</b>	<b>10.98</b>	<b>2.15</b>	<b>9.37</b>	<b>13.13</b>	<b>12.44</b>	<b>25.75</b>
	Other Income						
	Other operating Income	87.34	62.27	108.76	149.61	169.12	255.15
	<b>Total Income</b>	<b>98.31</b>	<b>64.43</b>	<b>118.13</b>	<b>162.74</b>	<b>181.56</b>	<b>280.90</b>
<b>2</b>	<b>Expenses</b>						
	a. Finance cost	-	-	-	-	-	-
	b. Employee benefits expense	5.11	5.97	4.08	11.08	8.14	61.47
	c. Depreciation and Amortisation Expense	-	-	-	-	-	-
	d. Bad Debts	-	-	-	-	-	-
	e. Provision for NPA	-	-	-	-	-	-
	f. Donations	-	1.21	-	1.21	-	15.56
	g. Other Expenses	7.12	11.23	7.66	18.35	19.43	57.26
	<b>Total Expenses</b>	<b>12.22</b>	<b>18.42</b>	<b>11.74</b>	<b>30.64</b>	<b>27.57</b>	<b>134.29</b>
<b>3</b>	<b>Profit Before Tax</b>	<b>86.09</b>	<b>46.01</b>	<b>106.39</b>	<b>132.10</b>	<b>154.00</b>	<b>146.62</b>
<b>4</b>	<b>Tax Expenses</b>						
	a)Income tax expenses earlier year	-	-	-	-	-	-
	b)Current Year	-	-	-	-	-	42.95
	c) Deferred Tax	-	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42.95</b>
<b>5</b>	<b>Profit after Tax</b>	<b>86.09</b>	<b>46.01</b>	<b>106.39</b>	<b>132.10</b>	<b>154.00</b>	<b>103.66</b>
<b>6</b>	<b>Other Comprehensive Income:</b>						
	(i) Items that will not be reclassified to profit or loss :						
	Gain/(Loss) on valuation of shares	-	-	-	-	-	1,739.94
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	<b>Subtotal (A)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,739.94</b>
	(i) Items that will be reclassified to profit or loss :						
	(ii)Income Tax related to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Subtotal (B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,739.94</b>
<b>7</b>	<b>Total comprehensive income, for the period</b>	<b>86.09</b>	<b>46.01</b>	<b>106.39</b>	<b>132.10</b>	<b>154.00</b>	<b>1,843.61</b>
<b>8</b>	<b>Paid up capital</b>	<b>5,00,00,000.00</b>	<b>5,00,00,000.00</b>	<b>5,00,00,000.00</b>	<b>5,00,00,000.00</b>	<b>5,00,00,000.00</b>	<b>5,00,00,000.00</b>
<b>9</b>	<b>Other equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>10</b>	<b>Earnings per share</b>						
	a. Basic	0.17	0.09	0.21	0.26	0.31	3.69
	b. Diluted	0.17	0.09	0.21	0.26	0.31	3.69

**NOTES:**

- The above unaudited financial results were taken on record at the Board Meeting of the Company held on 13th November, 2024.
- The previous financial quarter/ year figures have been regrouped/rearranged wherever necessary to make them comparable.
- The Company has not made any provision for income tax and deferred tax for the quarter ended 30th September 2024.
- Contingent Liability : Income Tax Demand for the A Y 2012-13 to the tune of Rs. 19,17,040/-, pending appeal proceedings.
- The above Results, prepared in accordance with the recognition and measurements principles laid down in the applicable Indian Accounting Standards (Ind AS) except Ind AS 109 Financial Instruments, prescribed under Section 133 of the Companies Act, 2013.

On behalf of the Board

Place: Chennai  
Date : 13.11.2024

Aarisha  
Director

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**STATEMENT OF ASSETS AND LIABILITIES**

Particulars	As at Sept 30, 2024	As at March 31, 2024
	Rs.	Rs.
<b>ASSETS</b>		
<b>Non-current assets</b>		
Land		-
Intangible assets		-
Non- Current investments	9.00	9.00
Deferred Tax Asset	0.06	0.06
Long term loans and advances	114.09	90.64
	<b>123.14</b>	<b>99.70</b>
<b>Current assets</b>		
Inventories		
Financial Assets		
(i) Trade Receivables	20.02	71.21
(ii) Cash and cash equivalents	25.95	31.53
(iii) Bank balances other than (ii) above		-
(iv) Current Investments	4,085.38	3,944.37
(v) Other current assets	17.93	36.73
	<b>4,149.28</b>	<b>4,083.84</b>
<b>Total</b>	<b>4,272.43</b>	<b>4,183.54</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share capital	500.00	500.00
Reserves & Surplus	3,601.47	3,469.38
	<b>4,101.47</b>	<b>3,969.38</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
(i) Borrowings		
(ii) Other financial liabilities		
Provisions	129.30	86.35
Deferred tax liabilities (net)		
Other non current liabilities		
	<b>129.30</b>	<b>86.35</b>
<b>Current liabilities</b>		
Financial liabilities		
(i) Borrowings		
(ii) Trade payables	6.94	7.63
(iii) Other financial liabilities		
Other current liabilities		
Provisions	34.71	120.18
	<b>41.65</b>	<b>127.81</b>
<b>Total</b>	<b>4,272.43</b>	<b>4,183.54</b>

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**STATEMENT OF CASH FLOWS**

Particulars	(Amount Rs. In Lakhs)	
	For the half year ended 30th September 2024	For the year ended 31st March 2024
	Unaudited	Audited
A. Cash flow from operating activities		
i) Profit / (Loss) before taxes	132.10	103.66
ii) Operating Profit / (Loss) after working capital changes	(137.67)	(162.97)
iii) Provision for current tax		-
iv) Net cash generated from / (used in) operating activities	-5.58	-59.31
B. Cash flow from / (used in) investing activities		
i) Cash generated from sale of land	0.00	0.00
C. Cash flow from / (used in) financing activities	-	-
D. Net Cash flow for the period (A) + (B) + (C)	-5.58	-59.31
Cash & Cash Equivalents at the beginning	31.53	90.84
Cash & Cash Equivalents at the end	25.95	31.53

Note: The above Statement of Cash Flows has been prepared under the Indirect Method ' as set out in Ind AS - 'Statement of Cash Flows'



# N R KRISHNAMOORTHY & CO

CHARTERED ACCOUNTANTS

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BG2, Guru Parasakthi Apartments,  
No.16A/18, 45th Street,  
Nanganallur, Chennai - 600 061  
India

Ref. :

Date :

13.11.2024

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON QUARTERLY AND HALF YEAR UNAUDITED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATIONS 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED**

To The Board of Directors of **Arihant's Securities Limited**

1. We have reviewed the accompanying statement of Unaudited Financial Results (the "statement") of **Arihant's Securities Limited** (the "Company") for the quarter and half year ended September 30<sup>th</sup>, 2024 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations') read with SEBI Circular No. CIRICFDICMD1/44/2019 dated March 29, 2019 (the Circular).
2. This Statement is the responsibility of the Company's Management and 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 and has been approved by the Board of Directors. Our responsibility is to issue a report on this Statement based on our review.
3. We conducted the review of Statement in accordance with the Standard on Review of 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 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, we have not performed an audit and accordingly, we do not express an audit opinion.



**N R KRISHNAMOORTHY & CO**  
**CHARTERED ACCOUNTANTS**

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Un-audited Financial Results, prepared in accordance with the recognition and measurements principles laid down in the applicable Indian Accounting Standards('Ind AS') except Ind AS 109 Financial Instruments prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, as amended from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Chennai  
Date: 13.11.2024



For N R Krishnamoorthy & Co  
Chartered Accountants  
FRN: 001492S

N R Krishnamoorthy FCA  
Partner  
Membership No: 020638  
UDIN: 24020638BKCRBU3681