



# 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

10<sup>th</sup> November 2023

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

**Sub: Outcome of Board Meeting of the company held on 10<sup>th</sup> November 2023.**

**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 2023.
2. Limited Review Report for the quarter and Half Year ended 30<sup>th</sup> September, 2023 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 2023 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 17:00 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 30,2023

(₹ In Lakhs except per share data)

S.No	Particulars	FOR THE QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		Quarter ended 30.09.2023	Quarter ended 30.06.2023	Quarter ended 30.09.2022	Unaudited		Audited
					Half Year ended 30.09.2023	Half Year ended 30.09.2022	Year ended 31.03.2023
<b>1</b>	<b>Income From Operations</b>						
	(a)Revenue From Operations						
	Dividend	9.37	3.08	7.45	12.44	10.87	20.40
	Interest Receipts	-	-	-	-	-	-
	Interest on Refund of Income Tax A/c	-	-	-	-	-	-
	Other Financial Receipts	-	-	-	-	-	-
	FD Interest	-	-	-	-	-	-
	<b>Total Revenue from operations</b>	<b>9.37</b>	<b>3.08</b>	<b>7.45</b>	<b>12.44</b>	<b>10.87</b>	<b>20.40</b>
	Other Income						
	Other operating Income	108.76	60.36	77.84	169.12	137.36	127.71
	<b>Total Income</b>	<b>118.13</b>	<b>63.43</b>	<b>85.29</b>	<b>181.56</b>	<b>148.23</b>	<b>148.11</b>
<b>2</b>	<b>Expenses</b>						
	a. Finance cost	-	-	-	-	-	-
	b. Employee benefits expense	4.08	4.06	5.51	8.14	9.46	35.21
	c. Depreciation and Amortisation Expense	-	-	-	-	-	-
	e. Bad Debts	-	-	-	-	-	-
	f. Provision for NPA	-	-	-	-	-	-
	g. Other Expenses	7.66	11.76	8.12	19.43	18.18	37.48
	<b>Total Expenses</b>	<b>11.74</b>	<b>15.83</b>	<b>13.63</b>	<b>27.57</b>	<b>27.64</b>	<b>72.69</b>
<b>3</b>	<b>Profit Before Tax</b>	<b>106.39</b>	<b>47.61</b>	<b>71.66</b>	<b>154.00</b>	<b>120.58</b>	<b>75.43</b>
<b>4</b>	<b>Tax Expenses</b>						
	a)Income tax expenses earlier year	-	-	-	-	-	-
	b)Current Year	-	-	-	-	-	19.00
	c) Deferred Tax	-	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19.00</b>
<b>5</b>	<b>Profit after Tax</b>	<b>106.39</b>	<b>47.61</b>	<b>71.66</b>	<b>154.00</b>	<b>120.58</b>	<b>56.43</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	-	-	-	-	-	37.64
	(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>37.64</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>37.64</b>
<b>7</b>	<b>Total comprehensive income, for the period</b>	<b>106.39</b>	<b>47.61</b>	<b>71.66</b>	<b>154.00</b>	<b>120.58</b>	<b>94.06</b>
<b>8</b>	Paid up capital	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00
<b>9</b>	Other equity	-	-	-	-	-	-
<b>10</b>	Earnings per share						
	a. Basic	2.13	0.95	1.43	3.08	2.41	1.88
	b. Diluted	2.13	0.95	1.43	3.08	2.41	1.88

**NOTES:**

- The above unaudited financial results were taken on record at the Board Meeting of the Company held on 10th November, 2023.
- 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 2023.
- 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 : 10.11.2023

Aarisha  
Director

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**STATEMENT OF ASSETS AND LIABILITIES**

Particulars	(Amounts Rs in Lakhs)	(Amounts Rs in Lakhs)
	As at Sep 30, 2023	As at March 31, 2023
	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	101.41	28.03
	<b>110.47</b>	<b>37.08</b>
<b>Current assets</b>		-
Inventories		
Financial Assets		
(i) Trade Receivables	73.71	-
(ii) Cash and cash equivalents	49.96	90.84
(iii) Bank balances other than (ii) above	-	-
(iv) Current Investments	2,165.12	2,063.49
(v) Other current assets	2.70	72.77
	<b>2,291.48</b>	<b>2,227.09</b>
<b>Total</b>	<b>2,401.95</b>	<b>2,264.18</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share capital	500.00	500.00
Reserves & Surplus	1,779.77	1,625.77
	<b>2,279.77</b>	<b>2,125.77</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
(i) Borrowings	-	-
(ii) Other financial liabilities	-	-
Provisions	67.35	67.35
Deferred tax liabilities (net)	-	-
Other non current liabilities	-	-
	<b>67.35</b>	<b>67.35</b>
<b>Current liabilities</b>		
Financial liabilities		
(i) Borrowings		-
(ii) Trade payables	5.92	7.96
(iii) Other financial liabilities		-
Other current liabilities		
Provisions	48.92	63.10
	<b>54.84</b>	<b>71.06</b>
<b>Total</b>	<b>2,401.95</b>	<b>2,264.18</b>

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**STATEMENT OF CASH FLOWS**

Particulars	(Amount Rs. In Lakhs)	
	For the Half Year ended 30 Sep 2023	For the Half Year ended 30 Sep 2022
	Unaudited	Unaudited
A. Cash flow from operating activities		
i) Profit / (Loss) before taxes	154.00	120.58
ii) Operating Profit / (Loss) before working capital changes	(194.87)	-106.27
iii) Net cash generated from / (used in) operating activities	(40.88)	14.31
B. Cash flow from / (used in) investing activities	-	-
C. Cash flow from / (used in) financing activities	-	-
D. Net Cash flow for the period (A) + (B) + (C)	(40.88)	14.31

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

10.11.2023

**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>, 2023 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.



**VARADARAJAN & CO**

Branch at :  
Chennai Adyar  
Nagapattinam  
Hosur

**H. CHANDRASEKARAN**

**CHARTERED ACCOUNTANT**

Ph : 044 - 2436 1243

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68, 1st Main Road, C.I.T. Nagar, Nandanam, Chennai - 600 035.

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 : 10.11.2023



For Varadarajan & Co  
Chartered Accountants  
FRN - 045155

H Chandrasekaran  
Chartered Accountant  
Membership No: 022821  
UDIN - 23022821BGWWBS1240