



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

21st January 2025

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

Sub: Clarification from Arihant's Securities Limited with reference to Discrepancy in Financial Results.

Kindly refer to the Letter dated 13th November 2024 and Letter dated 19th December 2024, 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.

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

This is for your kind information and Records.

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

AARISHA,
DIRECTOR
DIN:08776407



Arihant Securities Limited
No. 138 , Dr Radhakrishnan Salai , Mylapore , Chennai - 600 004
Balance Sheet as at 30th September 2024

(Rupees in Lakhs)

	Particulars	Note No.	Half year ended 30.09.2024	As at 31.03.2024
	ASSETS			
	Financial Assets			
(a)	Cash and cash equivalents	1	25.95	31.53
(b)	Derivative Financial Instruments			-
(c)	Receivables	2		
	(i) Trade Receivables		20.02	71.21
	(ii) Other Receivables			-
(f)	Loans			-
(g)	Investments	3	4,085.38	3,944.37
(h)	Other Financial assets		132.01	127.37
	Non-financial Assets			
(a)	Inventories		-	-
(b)	Current Tax Assets (Net)		-	-
(c)	Deferred tax Assets (Net)		0.06	0.06
(d)	Investment Property		9.00	9.00
(e)	Biological Assets other than bearer plants		-	-
(f)	Property, Plant and Equipment		-	-
(g)	Capital Work-in-progress		-	-
(h)	Intangible assets under development		-	-
(i)	Goodwill		-	-
(j)	Other Intangible Assets		-	-
(k)	Other Non-Financial assets		-	-
	TOTAL		4,272.43	4,183.54
	LIABILITIES AND EQUITY			
	LIABILITIES			
	Financial Liabilities			
(a)	Derivative Financial Liabilities			
(b)	Payables			
	(I) Trade Payables			
	(i) total outstanding dues of micro enterprises and small enterprises			
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	4	6.94	7.63
	(II) Other Payables			
	(i) total outstanding dues of micro enterprises and small enterprises			
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises			
(c)	Debt Securities			
(d)	Borrowings (Other than Debt Securities)			
(e)	Deposits			
(f)	Subordinated Liabilities			
(g)	Other financial liabilities	5	34.71	120.18
	Non-Financial Liabilities			
(a)	Current Tax liabilities (net)			
(b)	Provisions	6	129.30	86.35
(c)	Deferred Tax Liabilities (net)			
(d)	Other Non-Financial Liabilities			
	EQUITY			
(a)	Equity Share capital		500.00	500.00
(b)	Other Equity		3,601.47	3,469.38
	TOTAL		4,272.43	4,183.54

Arihants Securities Limited
No. 138 , Dr Radhakrishnan Salai , Mylapore , Chennai - 600 004
STATEMENT OF PROFIT AND LOSS

Balance S

(Rupees in Lakhs)

	Particulars	Note No.	30.09.2024	31.03.2024
	Revenue from operations			
(i)	Interest Income		-	0.38
(ii)	Dividend Income		13.13	25.37
(iii)	Rental Income		-	-
(iv)	Fees and commission Income		-	-
(v)	Net gain on fair value changes		-	-
(vi)	Net gain on derecognition of financial instruments under amortised cost category		-	-
(vii)	Sale of products(including Excise Duty)		-	-
(viii)	Sale of services		-	-
(ix)	Others		-	-
(I)	Total Revenue from operations		13.13	25.75
	Other Income			
(i)	Sale of Shares		149.61	255.15
(II)	Total Other Income		149.61	255.15
(III)	Total Income (I+II)		162.74	280.90
	Expenses			
(i)	Finance Costs		0.00	0.06
(ii)	Fees and commission expense		-	-
(iii)	Net loss on fair value changes		-	-
(iv)	Net loss on derecognition of financial instruments under amortised cost category		-	-
(v)	Impairment on financial instruments		-	-
(vi)	Cost of materials consumed		-	-
(vii)	Purchases of Stock-in-trade		-	-
(viii)	Changes in Inventories of finished goods, stock-in- trade and work-in- progress		-	-
(ix)	Employee Benefits Expenses		11.08	61.47
(x)	Depreciation, amortization and impairment	7	-	-
(xi)	Others expenses	8	19.56	72.75
(IV)	Total Expenses (IV)		30.64	134.29
(V)	Profit / (loss) before exceptional items and tax (III- IV)		132.10	146.62
(VI)	Exceptional items		-	-
(VII)	Profit/(loss) before tax (V -VI)		132.10	146.62
(VIII)	Tax Expense:			
(IX)	(1) Current Tax		-	42.95
(X)	(2) Deferred Tax		-	-
(XI)	Profit / (loss) for the period from continuing operations(VII-VIII)		132.10	103.66
(X)	Profit/ (loss) from discontinued operations		-	-
(XI)	Tax Expense of discontinued operations		-	-
(XII)	Profit/(loss) from discontinued operations(After tax) (X-XI)		-	-
(XIII)	Profit/(loss) for the period (IX+XII)		132.10	103.66
(XIV)	Other Comprehensive Income			
(A)	(i) Items that will not be reclassified to profit or loss		-	1,739.94
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
	Subtotal (A)		-	1,739.94
(B)	(i) Items that will be reclassified to profit or loss		-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
	Subtotal (B)		-	-
	Other Comprehensive Income (A + B)		-	1,739.94
(XV)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)		132.10	1,843.61
(XVI)	Earnings per equity share (for continuing operations)			
	Basic (Rs.)		0.26	3.69
	Diluted (Rs.)		0.26	3.69
(XVII)	Earnings per equity share (for discontinued operations)			
	Basic (Rs.)		-	-
	Diluted (Rs.)		-	-
(XVIII)	Earnings per equity share (for continuing and discontinued operations)			
	Basic (Rs.)		0.26	3.69
	Diluted (Rs.)		0.26	3.69

Balance Sheet as at 30th September 2024		
Registered Office : 138, Dr.Radhakrishnan Salai, Mylapore, Chennai - 600 004		
Tel : (044) 28444555, 43434000 Fax : (044) 43434030		
CIN No. : L65993TN1994PLC027783		
STATEMENT OF CASH FLOWS		
		(Amount Rs. In Lakhs)
Particulars	For the half year ended 30th September 2024	For the year ended 31st March 2024
	Unaudited	Audited
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items, taxes and Working Capital Changes	132.10	1,886.56
Working Capital Changes		
i) Trade Receivables	51.19	(71.21)
ii) Investments	(141.01)	(1,880.88)
iii) Other Financial Assets	(4.65)	(26.57)
iv) Trade Payables	(0.69)	(0.33)
v) Other Financial Liabilities	(85.46)	57.44
vi) Provisions	42.95	19.00
	(137.67)	(1,902.55)
Less: Current Tax		43.32
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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No.16A/18, 45th Street,
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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 30th, 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