

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2020

(Rs. in lacs)

S. No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter Ended			Nine Month Ended		Year Ended	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020	31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Revenue from Operations:												
a)	Interest Income	626.81	631.09	634.38	1,714.06	2,074.46	2,728.68	657.85	647.11	654.99	1,764.73	2,244.07	2,923.71
b)	Dividend Income	4.94	0.60	3.17	5.55	75.49	76.35	4.94	0.60	3.17	5.55	75.73	76.59
c)	Fees and Commission income	1,719.83	1,698.06	1,203.12	4,640.20	3,539.85	4,601.80	1,707.88	1,723.96	1,260.93	4,659.38	3,849.34	4,930.07
d)	Net Gain on fair value changes	440.10	425.26	59.43	1,174.48	323.36	497.98	438.74	425.26	59.61	1,173.12	320.99	491.83
e)	Sale Of products	-	-	-	-	-	-	54.33	65.30	199.61	119.63	535.78	638.72
f)	Other operating Income	3.88	-	2.76	3.88	8.95	9.13	4.62	-	2.76	4.62	8.95	9.13
	Total Revenue from Operations	2,795.56	2,755.01	1,902.86	7,538.18	6,022.11	7,913.93	2868.37	2,862.23	2,181.06	7,727.04	7,034.87	9,070.04
2	Other Income	2.87	2.94	0.71	7.01	3.10	11.97	1.50	4.69	1.95	7.38	11.45	17.60
3	TOTAL INCOME (1+2)	2798.43	2,757.96	1,903.57	7,545.19	6,025.20	7,925.90	2,869.87	2,866.92	2,183.02	7,734.42	7,046.32	9,087.64

S. No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter Ended			Nine Month Ended		Year Ended	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020	31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
4	Expenditure:												
a)	Finance Cost	78.66	76.67	154.37	220.46	617.56	771.76	84.64	82.46	162.08	238.15	648.29	807.56
b)	Fees and commission expenses	742.60	931.84	558.23	2,285.52	1,685.54	2,318.72	732.84	943.89	608.65	2,289.73	1,943.60	2,585.75
c)	Impairment on financial instruments	-	28.21	10.00	28.21	25.00	50.41	96.20	67.01	10.00	228.21	25.00	303.55
d)	Cost of Sales	-	-	-	-	-	-	32.05	35.47	112.43	67.52	299.93	363.19
e)	Employees Benefit Expenses	341.87	365.39	349.51	1,018.36	1,062.06	1,440.64	360.19	377.20	386.62	1,069.29	1,166.95	1,575.52
f)	Depreciation and amortisation expenses	27.11	38.56	31.64	93.34	88.60	115.34	28.50	42.00	33.85	100.70	95.12	128.07
g)	Administrative & Other Expenditure	307.79	308.29	228.40	804.58	687.84	900.22	328.76	317.20	253.55	846.37	781.82	1031.75
	TOTAL EXPENDITURE (4)	1,498.02	1,748.96	1,332.15	4,450.48	4,166.59	5,597.10	1,663.17	1,865.22	1,567.17	4,839.97	4,960.70	6,795.39
5	Profit/(Loss) before Tax & Exceptional Item (3-4)	1,300.41	1,009.00	571.42	3,094.71	1,858.61	2328.80	1,206.71	1,001.70	615.84	2,894.45	2,085.62	2,292.25

S. No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter Ended			Nine Month Ended		Year Ended	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020	31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
6	a) Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
	b) Shares of profit/(loss) of Associates	-	-	-	-	-	-	12.08	-	-	12.08	-	-
7	Profit/(Loss) before Tax(5-6)	1,300.41	1,009.00	571.42	3,094.71	1,858.61	2,328.80	1,218.79	1,001.70	615.84	2,906.53	2,906.53	2,292.25
8	Tax Expense	347.16	224.47	178.08	762.03	493.55	552.74	324.20	192.47	185.61	713.83	555.47	543.47
9	Net Profit/(Loss) for the period (7-8)	953.25	784.53	393.34	2,332.68	1,365.06	1,776.06	894.58	809.23	430.23	2,192.70	1,530.15	1,748.78
10	Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-	-
A)i)	Items that will not be reclassified to profit or loss	-	-	-	-	-	(0.13)	-	-	-	-	-	4.79
ii)	Income tax relating to items that will	-	-	-	-	-	0.03	-	-	-	-	-	(1.20)

S. No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter Ended			Nine Month Ended		Year Ended	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020	31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
	not be reclassified to profit or loss												
B)i)	Items that will be reclassified to profit or loss	-	-	-	-	-	-	(1.41)	(3.20)	1.13	(4.34)	4.10	11.73
ii)	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	(0.29)	-	(1.07)	-
	Other Comprehensive Income/(Loss)(net of tax)	-	-	-	-	-	(0.10)	(1.41)	(3.20)	0.84	(4.34)	3.04	15.32
11	Total comprehensive Income(9+10)	953.25	784.53	393.34	2,332.68	1,365.06	1,775.96	893.17	806.03	431.06	2,188.36	1,533.19	1,764.09
12	Paid up Equity Share Capital	1,041.13	1,041.13	1,041.13	1,041.13	1,041.13	1,041.13	1,041.13	1,041.13	1,041.13	1,041.13	1,041.13	1,041.13
	(Face Value per share)	5/-	5/-	5/-	5/-	5/-	5/-	5/-	5/-	5/-	5/-	5/-	5/-

S. No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter Ended			Nine Month Ended		Year Ended	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020	31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
13	Earnings Per Share(Rs.)												
	Basic & Diluted EPS(Rs.) Excluding extraordinary items	4.58	3.77	1.89	11.20	6.56	8.53	4.30	3.89	2.07	10.53	7.35	8.40
	Basic & Diluted EPS(Rs.) Including extraordinary items	4.58	3.77	1.89	11.20	6.56	8.53	4.30	3.89	2.07	10.53	7.35	8.40

Consolidated Segment information for the quarter and Nine month ended December 31, 2020

(Rs. in Lakh)

S. No	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		December 31,2020 (Unaudited)	September 30,2020 (Unaudited)	December 31,2019 (Unaudited)	December 31,2020 (Unaudited)	December 31, 2019 (Unaudited)	March 31, 2020
	I. SEGMENT REVENUE						
a)	Broking & Related Activities	2,812.50	2,783.40	1,980.45	7,589.36	6,481.99	8,392.81
b)	Financing Activities	122.14	79.36	77.16	260.23	222.49	300.35
c)	Asset Management Activities	10.21	12.30	6.46	32.19	19.13	29.03
d)	Real estate development Activities	53.57	66.07	199.49	119.63	547.67	659.10
	Less: Inter Segment Revenue	128.54	74.20	80.54	267.00	224.97	293.65
	Net Sales/ Revenue from Operation	2,869.87	2,866.92	2,183.02	7,734.42	7,046.32	9,087.64

	II. Segment Results						
	Profit/(Loss) before finance costs, exceptional items and tax						
a	Broking & Related Activities	1,181.47	1,004.92	653.73	2,902.42	2,393.48	2,823.73
b	Financing Activities	118.84	63.66	61.17	228.36	179.76	103.25
c	Asset Management Activities	(4.30)	(3.28)	(3.74)	(9.04)	(10.00)	(12.45)
d	Real estate development Activities	(4.66)	18.87	66.77	10.85	170.67	185.27
	Total	1,291.34	1,084.17	777.92	3,132.60	2,733.91	3,099.81
	Less: Finance Cost	84.64	82.46	162.08	238.15	648.29	807.56
	Profit/(Loss) before exceptional items and tax	1,206.71	1,001.70	615.84	2,894.45	2,085.61	2,292.25
	Exceptional Items						
	Share of Profit /(loss) of Associates (Net Of Tax)	12.08	-	-	12.08	-	-
	Profit/(Loss) before tax	1,218.79	1,001.70	615.84	2,906.53	2,085.61	2292.25

Tax Expenses	324.20	192.47	185.61	713.83	555.47	543.47
Total Tax Expenses	324.20	192.47	185.61	713.83	555.47	543.47
Profit/(Loss) for the year	894.58	809.23	430.22	2,192.70	1,530.15	1,748.78

Notes:

a. The group has reported segment information as per IND AS 108 on 'Operating segments'. Operating segments are defined as components of an enterprise for which discrete financial information is available that is evaluated regularly by the chief operating decision maker, in deciding how to allocate resources and assessing performance. The Group business comprises of "Broking and other related activities", "Financing activities", "Asset Management and Advisory activities" and "Real estate development activities".

Notes to Standalone and Consolidated financial Results:

1. The above Unaudited Financial Results of the Company for the First Quarter Ended on December 31,2020 have been reviewed by the Audit Committee and approved by the Board of Directors in the Meeting held on 25th January 2021.The Statutory Auditors have conducted a "Limited Review" of these results in terms of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 .

2. The Consolidated Financial Results for the quarter and nine months ended 31st December, 2020 include the following entities of the group:

(i) The consolidated results of the Company include limited reviewed results of the subsidiaries – Arihant Investment Advisers Private Limited (Formerly - Arihant Financial Planners and Advisors Private Limited) (100%), Arihant Futures and Commodities Limited (100%) Arihant Financial Services Limited (100%), Arihant Lifespace Infra Developers Limited (100%), Arihant Insurance Broking Services Limited (100%), Ahinsa Lifespace Infraheight Limited (100%), Arihant Asset Management Limited (Formerly- Arihant Housing Finance Corporation Limited) (100%), Arihant Capital (IFSC) Limited (100%)

(ii) The Management certified the financial results of associate, Electrum Capital Private Limited (28.47%) (Formerly known as Electrum Investment Managers Private Limited), in India. The standalone financial result of Electrum Capital Private Limited does not constitute a material component of the consolidated financial results and these have been consolidated as associate, under equity method of accounting as per Indian Accounting standard.

3. The Company, on 7th October, 2020 has acquired 28.47% stake in Electrum Capital Private Limited (Formerly known as Electrum Investment Managers Private Limited), making it an associate enterprise of Arihant Capital Markets Limited. The said transaction was settled in accordance with share subscription and shareholders Agreement to acquire 28.47% stake in Electrum Capital Private Limited. The Aggregate Equity Investment amounts to Rs. 1,37,50,000.

Consequent to the above, in the Consolidated Financial Statements, effective from the quarter ended 31st December, 2020 has been consolidated using the equity method of accounting. As a result of this, the Profits after Tax (Calculatedly for the stake of 28.47%) of the company is shown in the Consolidated Statement of Profit or Loss for the Quarter ended as on 31st December, 2020 and the same is included in the nine months ended as on 31st December, 2020.

4. Covid- 19 outbreak was declared as a global pandemic. Indian Government followed an approach of complete lockdown for a period beginning from March 2020, now lifted. The government had taken various measures to control the virus spread since the lockdown was lifted. However the impact assessment of COVID 19 is a continuing process given its nature and duration. The Company will continue to monitor for any material changes to future economic conditions, and as of December 31, 2020 based on the facts and circumstances existing as of that date, the Company does not anticipate any material uncertainties which affects its liquidity position and also ability to continue as a going concern.
5. Company has opted to publish the consolidated financial results pursuant to Regulation 33 & 47 of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015. Both the Consolidated and the Standalone financial results have been submitted to BSE where the Company's shares are listed.
6. Previous period / year figures have been regrouped / reclassified, wherever found necessary, to conform to current period / year classification.

By or on behalf of the Board

Place: Indore

Date : January 25, 2021

Ashok Kumar Jain
Chairman & Managing Director
DIN : 00184729

About Arihant Capital Markets Ltd.

Arihant Capital Markets Limited (Arihant) is a leading stock broking company of India with an average of more than 1.52 lacs customers and over 800 offices across India as on December 31, 2020.

The main businesses of Arihant and its subsidiaries companies are structured as follows:

- Broking – Equity, Commodities, Interest Rate Futures and Currencies to retail and institutional clients
- Distribution – Mutual Funds, Corporate Fixed Deposits, Bonds and IPO
- Portfolio Management Services Under SEBI License
- Priority Client Group (PCG)
- RBI Registered Non Banking Financial Services Company
- Merchant Banking and Investment Banking (Category 1)
- IRDAI Registered Insurance Broker

Other Details:

Face Value Of Equity Shares	5
Market Lot Of Equity Shares	1
BSE Code	511605
Reuters	ARCM.BO

Arihant Capital Markets Ltd.

www.arihantcapital.com

Registered Office: 6,Lad colony ,Y.N. Road , Indore – 452003, (M.P.), IndiaCIN:L67120MP1992PLC007182