



## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021

(Rs. in lacs)

S. No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter Ended			Nine Months Ended		Year Ended	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
<b>1</b>	<b>Revenue from Operations:</b>												
a)	Interest Income	1,153.32	966.39	626.81	2,997.75	1,714.06	2,409.34	1,165.04	968.88	657.85	3,017.26	1,764.73	2483.16
b)	Dividend Income	0.82	7.93	4.94	9.91	5.55	7.83	1.75	13.91	4.94	17.00	5.55	7.83
c)	Fees and Commission income	2337.40	2,385.78	1,719.83	6,950.35	4,640.20	6,689.13	2,346.13	2,424.40	1,707.88	7,020.76	4,659.38	6732.87
d)	Net Gain on fair value changes	724.04	395.11	440.10	1,598.05	1,174.48	1,827.37	1,122.89	449.25	438.74	2,152.66	1,173.12	1,833.69
e)	Sale Of products		-	-	-	-	-	187.24	141.84	54.33	367.15	119.63	504.48
f)	Other operating Income	0.14	0.57	3.88	1.06	3.88	4.13	0.14	0.57	4.62	1.06	4.62	4.13
	Total Revenue from Operations	4215.73	3,755.79	2,795.56	11,557.11	7,538.18	10937.80	4,823.18	3,998.84	2,868.37	12,575.88	7,727.04	11,566.17
<b>2</b>	<b>Other Income</b>	8.82	3.95	2.87	15.89	7.01	46.08	8.82	3.95	1.50	15.89	7.38	50.06

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		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
<b>3</b>	<b>TOTAL INCOME (1+2)</b>	<b>4,224.54</b>	<b>3,759.74</b>	<b>2,798.43</b>	<b>11,573.01</b>	<b>7,545.19</b>	<b>10,983.88</b>	<b>4,832.00</b>	<b>4,002.79</b>	<b>2,869.87</b>	<b>12,591.78</b>	<b>7,734.42</b>	<b>11,616.23</b>
<b>4</b>	<b>Expenditure:</b>												
a)	Finance Cost	156.47	123.04	78.66	380.52	220.46	320.09	162.88	131.82	84.64	401.49	238.15	343.91
b)	Fees and commission expenses	1499.14	1,257.04	7,42.60	3,974.44	2,285.52	3,383.24	1,501.55	1,259.06	732.84	3,976.25	2,289.73	3,426.16
c)	Impairment on financial instruments	-	8.79	-	8.79	28.21	11.11	298.76	110.04	96.20	508.79	228.21	309.16
d)	Cost of Sales		-	-	-	-	-	80.33	64.79	32.05	168.62	67.52	218.78
e)	Employees Benefit Expenses	459.33	444.35	341.87	1,308.09	1,018.36	1,626.92	499.79	478.64	360.19	1412.47	1069.29	1,701.27
f)	Depreciation and amortisation expenses	27.22	28.37	27.11	84.04	93.34	116.90	28.69	30.44	28.50	89.37	100.70	126.56
g)	Administrative & Other Expenditure	595.18	365.19	307.79	1313.25	804.58	1110.80	611.60	376.94	328.76	1349.79	846.37	1,161.57
	<b>TOTAL EXPENDITURE (4)</b>	<b>2737.34</b>	<b>2,227.08</b>	<b>1,498.02</b>	<b>7,069.14</b>	<b>4,450.48</b>	<b>6,569.05</b>	<b>3,183.58</b>	<b>2,451.72</b>	<b>1,663.17</b>	<b>7,906.79</b>	<b>4,839.97</b>	<b>7,287.41</b>

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		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
5	Profit/(Loss) before Tax & Exceptional Item (3-4)	1,487.20	1,532.66	1,300.41	4,503.87	3,094.71	4,414.83	-	-	-	-	-	-
6	Share of Profit/(Loss) of Associates (Net of tax)	-	-	-	-	-	-	36.53	18.31	12.08	89.31	12.08	14.80
7	Profit/(Loss) before Tax & Exceptional Item (5+6)	-	--	-	-	-	--	1,684.94	1,569.38	1,218.79	4,774.30	2,906.53	4,343.62
8	Exceptional Items	58.29	-	-	58.29	-	-	(50.01)	-	-	(50.01)	-	30.99
9	Profit/(Loss) before Tax (7+8)	1,545.49	1,532.66	1,300.41	4,562.15	3,094.71	4,414.83	1,634.94	1,569.38	1,218.79	4,724.30	2,906.53	4,374.61
10	Tax Expense	269.63	340.98	347.16	931.40	762.03	939.42	324.39	320.52	324.20	974.76	713.83	907.14
11	Net Profit/(Loss) for the period(9-10)	1,275.85	1,191.68	953.25	3,630.75	2,332.68	3,475.41	1,310.55	1,248.86	894.58	3,749.54	2,192.70	3,467.47
12	Other Comprehensive												

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		Quarter Ended			Nine Months Ended		Year Ended	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	<b>Income</b>												
A)i)	Items that will not be reclassified to profit or loss	-	-	-	-	-	(7.31)	-	-	-	-	-	(7.31)
ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	1.84	-	-	-	-	-	1.84
B)i)	Items that will be reclassified to profit or loss	-	-	-	-	-	-	0.89	(0.21)	(1.41)	0.89	(4.34)	(3.42)
ii)	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
	Other Comprehensive Income/(Loss)( net of tax)	-	-	-	-	-	(5.47)	0.89	(0.21)	(1.41)	0.89	(4.34)	(8.89)
<b>13</b>	<b>Total comprehensive Income(11+12)</b>	<b>1,275.85</b>	<b>1,191.68</b>	<b>953.25</b>	<b>3,630.75</b>	<b>2,332.68</b>	<b>3,469.94</b>	<b>1,311.44</b>	<b>1,248.65</b>	<b>893.17</b>	<b>3,750.43</b>	<b>2,188.36</b>	<b>3,458.58</b>

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<b>14</b>	<b>Paid up Equity Share Capital</b>	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/-
<b>15</b>	<b>Earnings Per Share(Rs.)</b>												
	Basic & Diluted EPS(Rs.) Excluding extraordinary items	6.13	5.72	4.58	17.44	11.20	16.69	6.29	6.00	4.30	18.01	10.53	16.65
	Basic & Diluted EPS(Rs.)Including extraordinary items	6.13	5.72	4.58	17.44	11.20	16.69	6.29	6.00	4.30	18.01	10.53	16.65



**Consolidated Segment information for the quarter and Nine Months ended December 31, 2021**

**(Rs. in Lakh)**

	Particulars	Quarter Ended			Nine months Ended		Year Ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	<b>I. SEGMENT REVENUE</b>	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
a)	Broking & Related Activities	4,669.19	3,780.95	2,812.50	12,125.67	7,589.36	11,058.30
b)	Financing Activities	43.85	37.52	122.14	116.51	260.23	367.27
c)	Asset Management Activities	(15.90)	94.70	10.21	133.37	32.19	48.68
d)	Real estate development Activities	187.24	141.84	53.57	367.15	119.63	507.49
	Total	4,884.37	4,055.00	2,998.42	12,742.69	8,001.41	11,981.74
	Less: Inter Segment Revenue	52.38	52.20	128.54	150.92	267.00	365.51
	<b>Net Sales/ Revenue from Operation</b>	4,832.00	4,002.79	2,869.87	12,591.78	7,734.42	11,616.23

	<b>II Segment Results</b>						
	<b>Profit/(Loss) before finance costs, exceptional items and tax</b>						
	Broking & Related Activities						
a		1,749.96	1,530.80	1,181.47	4,810.30	2,902.42	4,145.36
b	Financing Activities	17.76	18.06	118.84	58.14	228.36	331.19
c	Asset Management Activities	(46.93)	73.69	(4.30)	62.42	(9.04)	(2.91)
d	Real estate development Activities	90.50	60.35	(4.66)	155.62	10.85	199.10
	<b>Total</b>	<b>1,811.29</b>	<b>1,682.89</b>	<b>1,291.34</b>	<b>5,086.48</b>	<b>3,132.60</b>	<b>4,672.74</b>
	Less: Finance Cost	162.88	131.82	84.64	401.49	238.15	343.91
	<b>Profit/(Loss) before exceptional items and tax</b>	<b>1,648.41</b>	<b>1,551.07</b>	<b>1,206.71</b>	<b>4,684.99</b>	<b>2,894.45</b>	<b>4,328.83</b>
	Exceptional Items	(50.01)	-	-	(50.01)	-	30.99
	Profit/(Loss) before Tax	1,634.94	1,569.38	1,218.79	4724.30	2906.53	4374.61
	Tax Expense	324.39	320.52	324.20	974.76	713.83	907.14
	Profit/(Loss) for the Year	1310.54	1248.86	894.58	3749.54	2192.70	3467.47



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 These unaudited standalone and consolidated financial results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS" 34) Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time. The above Unaudited Financial Results of the Company for the Quarter and Nine months Ended on December 31, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors in the Meeting held on 31st January 2022. 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 December 31, 2021 include the following entities of the group:

(i) The consolidated results of the Company include limited reviewed results of the subsidiaries – Arihant Institute of Financial Education Private Limited (Formerly - Arihant Investment Advisers 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%),Electrum Portfolio Managers Limited (Formerly- Arihant Asset Management Limited) (100% Upto 22.11.2021) and Arihant Capital (IFSC) Limited (100%).

(ii) The Management certified the financial results of associate, Electrum Capital Private Limited (27.23%) (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 has sold entire Shareholding of its wholly owned subsidiary Electrum Portfolio Managers Limited on 22.11.2021 for a total consideration of ₹ 308.29 Lacs. The Company has recognized gain of ₹ 58.29 lacs In the Standalone Financial Statements & a loss of ₹ 68.72 Lacs in the Consolidated Financial Statements
- 4 In the consolidated financial results, Exceptional item of ₹ 18.71 lacs for the quarter ended December 31, 2021 represents gain on acquisition of subsidiary by associate company (Electrum Capital Private Limited).
- 5 Previous period / year figures have been regrouped / reclassified, wherever found necessary, to conform to current period / year classification.

**Place: Indore**  
**Date: 31<sup>st</sup> January, 2022**

**For Arihant Capital Markets Limited**

**Sd/-**  
**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 1.58 lacs customers and over 800 offices across India as on December 31, 2021.

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](http://www.arihantcapital.com)

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