



UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30TH, 2019

(Rs. in lacs)

S. No.	Particulars	STANDALONE		CONSOLIDATED	
		Quarter Ended		Quarter Ended	
		30.06.2019	30.06.2018	30.06.2019	30.06.2018
		Unaudited	Unaudited	Unaudited	Unaudited
	Part-1				
1	Income from Operations:				
a)	Revenue from Operations	1743.27	1993.05	2,159.52	2,297.02
b)	Other Income	254.53	146.29	279.08	209.71
	TOTAL INCOME (1)	1,997.80	2,139.34	2,438.60	2,506.74
2	Expenditure:				
a)	Cost of Sales	-	-	115.71	102.78
b)	Employees Benefit Expenses	360.75	287.31	395.73	329.99
c)	Finance Cost	248.12	277.54	260.26	287.53
d)	Depreciation and amortisation expenses	28.21	26.75	30.53	27.92
e)	Administrative & Other Expenditure	847.51	925.42	1,006.99	1,067.79
	TOTAL EXPENDITURE (2)	1,484.59	1,517.02	1,809.22	1,816.01
3	Profit/(Loss) before Tax & Exceptional Item (1-2)	513.21	622.32	629.37	690.73

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4	Exceptional Items	-	-	-	-
5	Profit/(Loss) from ordinary activities before Tax	513.21	622.32	629.37	690.73
6	Tax Expense	129.49	214.51	160.22	232.05
7	Net Profit/(Loss) for the period	383.72	407.81	469.15	458.68
8	Other Comprehensive Income				
A)	(i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
B)	(i) Items that will be reclassified to profit or loss	-	-	2.55	4.71
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	(0.66)	(1.23)

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		30.06.2019	30.06.2018	30.06.2019	30.06.2018
9	Other Comprehensive Income (7+8)	383.72	407.81	471.04	462.17
10	Paid up Equity Share Capital	1,041.13	1,041.13	1,041.13	1,041.13
	(Face Value per share)	5/-	5/-	5/-	5/-
11	Earnings Per Share (Rs.)				
	Basic & Diluted EPS (Rs.) excluding extraordinary items	1.84	1.96	2.25	2.20
	Basic & Diluted EPS (Rs.) including extraordinary items	1.84	1.96	2.25	2.20



Notes:

1. The above Unaudited Financial Results of the Company for the First Quarter Ended on June 30, 2019 have been reviewed by the Audit Committee and approved by the Board of Directors in the Meeting held on 09th August 2019. 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 financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016. The Company has adopted Ind AS from 1 April 2019 with effective transition date of 1 April 2018 and accordingly, these financial results together with the results for the comparative reporting period have been prepared in accordance with the recognition and measurement principles as laid down in Ind AS 34 - Interim Financial Reporting, prescribed under section 133 of the Companies Act 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

This transition to Ind AS has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules thereunder and other generally accepted accounting principles in India (collectively referred to as 'the Previous GAAP'). Accordingly, the impact of transition has been recorded in the opening reserves as at 1 April 2018 and the corresponding adjustments pertaining to comparative previous period / quarter as presented in these financial results have been restated / reclassified in order to conform to current period presentation.

These financial results have been drawn up on the basis of Ind AS that are applicable to the Company as at 30 June 2019 based on the Press Release issued by the Ministry of Corporate Affairs ("MCA") on 18 January 2016. Any application guidance/ clarifications/ directions issued by regulators are implemented as and when they are issued/ applicable.

3. The Ind-AS Financial information for the quarter ended June 30, 2018 have not been subjected to limited review or audit as per exemption given in SEBI Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of the results in accordance with Ind -AS. The Ind- AS complied financial results for the preceding quarter ended March 31, 2019 and previous year ended March 31, 2019 have been not provided as per exemption given in the above referred Circular.
4. Reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS for the quarter ended 30th June, 2018 are as under:



	Standalone	Consolidated
Description	Quarter	Quarter
	Ended	Ended
	30.06.2018	30.06.2018
Net Profit as per Previous GAAP (Indian GAAP)	487.46	538.34
Add:		
Fair Valuation of Inventories	-0.88	-0.88
Less:		
Fair Valuation of Investments	78.78	78.78
Net Profit for the quarter under Ind AS	407.81	458.68
Other Comprehensive Income (net of Income Tax)	-	3.49
Total Comprehensive Income For the Quarter	407.81	462.17

5. There is no reportable segment pursuant to Ind AS-108.
6. 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.
7. Figures pertaining to previous year/periods have been re-grouped and re-arranged wherever necessary.

For and on behalf of the Board

Place: Indore
Date: August 09, 2019

Ashok Kumar Jain
Chairman & Managing Director



About Arihant Capital Markets Ltd.

Arihant Capital Markets Limited (Arihant) is a leading stock broking company of India with an average of more than 1.39 lacs customers and over 750 offices across India as on June 30th, 2019.

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
- Investment Services– Advisory Services (PCG) and Financial Planning
- Merchant Banking and Investment Banking (Category 1)

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

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