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## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2017

(Rs. in lacs)

S. No.	Particulars	STANDALONE					CONSOLIDATED				
		Quarter Ended			Half Year Ended		Quarter Ended			Half Year Ended	
		30.09.17	30.09.16	30.06.17	30.09.17	30.09.16	30.09.17	30.09.16	30.06.17	30.09.17	30.09.16
	<b>Part-1</b>	Un audited	Un audited	Un audited	Un audited	Un audited	Un audited	Un audited	Un audited	Un audited	Un audited
<b>1</b>	<b>Income from Operations:</b>										
a)	Revenue from Operations	2,825.07	1,804.90	2,238.84	5,063.91	3,206.14	2,983.20	2,001.17	2,388.10	5,371.30	3,601.37
b)	Other Income	45.90	36.23	49.97	95.87	72.25	100.60	79.02	108.75	209.34	151.66
	<b>TOTAL INCOME (1)</b>	<b>2,870.97</b>	<b>1,841.13</b>	<b>2,288.81</b>	<b>5,159.78</b>	<b>3,278.39</b>	<b>3,083.80</b>	<b>2,080.19</b>	<b>2,496.85</b>	<b>5,580.65</b>	<b>3,753.03</b>
<b>2</b>	<b>Expenditure:</b>										
a)	Cost of Sales	-	-	-	-	-	17.59	-	13.28	30.87	-
b)	Employees Benefit Expenses	299.55	293.40	292.76	592.31	503.84	338.37	323.94	335.54	673.91	566.78
c)	Finance Cost	103.17	77.80	92.33	195.51	133.30	112.94	109.15	98.65	211.60	183.37

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		30.09.17	30.09.16	30.06.17	30.09.17	30.09.16	30.09.17	30.09.16	30.06.17	30.09.17	30.09.16
		Un audited	Un audited	Un audited	Un audited	Un audited	Un audited	Un audited	Un audited	Un audited	Un audited
d)	Depreciation and amortization Expenses	22.94	21.99	18.89	41.82	39.69	24.62	23.57	20.84	45.46	42.67
e)	Administrative & Other Expenditure	1,538.81	833.21	1,102.08	2,640.88	1,533.11	1,626.70	949.43	1,199.02	2,825.72	1,760.67
	<b>TOTAL EXPENDITURE (2)</b>	<b>1,964.46</b>	<b>1,226.40</b>	<b>1,506.06</b>	<b>3,470.52</b>	<b>2,209.94</b>	<b>2,120.23</b>	<b>1,406.09</b>	<b>1,667.33</b>	<b>3,787.56</b>	<b>2,553.49</b>
3	Profit /(Loss) before Tax & Exceptional Item (1-2)	906.51	614.73	782.75	1,689.26	1,068.45	963.57	674.10	829.52	1,793.09	1,199.54
4	Exceptional Items	-	-	-	-	-	-	-	-	-	-
5	<b>Profit /(Loss) from ordinary activities before Tax</b>	<b>906.51</b>	<b>614.73</b>	<b>782.75</b>	<b>1,689.26</b>	<b>1,068.45</b>	<b>963.57</b>	<b>674.10</b>	<b>829.52</b>	<b>1,793.09</b>	<b>1,199.54</b>
6	Tax Expenses	262.15	225.20	143.22	405.37	365.70	274.69	245.94	156.57	431.27	408.67
7	<b>Profit/(Loss) from ordinary activities after tax</b>	<b>644.36</b>	<b>389.53</b>	<b>639.53</b>	<b>1,283.89</b>	<b>702.75</b>	<b>688.88</b>	<b>428.16</b>	<b>672.94</b>	<b>1,361.82</b>	<b>790.87</b>
8	Extraordinary Items (Net of tax expenses)	-	-	-	-	-	-	-	-	-	-
9	<b>Net Profit/(Loss) for the period</b>	<b>644.36</b>	<b>389.53</b>	<b>639.53</b>	<b>1,283.89</b>	<b>702.75</b>	<b>688.88</b>	<b>428.16</b>	<b>672.94</b>	<b>1,361.82</b>	<b>790.87</b>

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		30.09.17	30.09.16	30.06.17	30.09.17	30.09.16	30.09.17	30.09.16	30.06.17	30.09.17	30.09.16
		Un audited	Un audited	Un audited	Un audited	Un audited	Un audited	Un audited	Un audited	Un audited	Un audited
10	Minority Interest	-	-	-	-	-	-	-	-	-	-
11	Net Profit/(Loss) after Taxes & Minority Interest	644.36	389.53	639.53	1,283.89	702.75	688.88	428.16	672.94	1,361.82	790.87
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
	(Face Value per share)	5/-	5/-	5/-	5/-	5/-	5/-	5/-	5/-	5/-	5/-
13	Reserves excluding Revaluation Reserves	-	-	-	-	-	-	-	-	-	-
14	Earnings Per Share (Rs.)										
	Basic & Diluted EPS (Rs.) excluding extraordinary items	3.09	1.87	3.07	6.17	3.37	3.31	2.06	3.23	6.54	3.80
	Basic & Diluted EPS (Rs.) including extraordinary items	3.09	1.87	3.07	6.17	3.37	3.31	2.06	3.23	6.54	3.80

**Note:****1. Unaudited Statement of Assets and Liabilities as at 30th September, 2016**

(Rs. in Lacs)

Particulars	STANDALONE	CONSOLIDATED
	30.09.2017	30.09.2017
<b>ASSETS</b>		
<b>Non Current Assets</b>		
Property plant & Equipment	870.37	1,976.26
Intangible Assets	38.41	39.35
Investment in an associates, subsidiaries and a joint venture	1,340.76	-
Financial assets		
Investments	20.39	20.39
Others (Deposits)	170.85	203.05
<b>Current Assets</b>		
Inventories	981.69	4,285.01
Financial assets		
Investments	722.93	722.93
Trade receivables	11,791.38	12,628.63
Cash and cash equivalent	7,317.78	9,640.74
Loans	16.48	-
Other Financial Assets	782.09	1,197.49
<b>TOTAL</b>	<b>24,053.14</b>	<b>30,710.84</b>
<b>EQUITY</b>		
Equity Share Capital	1,041.13	1,041.13
Other Equity	7,784.61	10,202.73

<b>LIABILITY</b>		
<b>Non-Current Liabilities</b>		
Deferred tax liabilities (net)	48.59	42.56
<b>Current liabilities</b>		
Financial Liabilities		
Borrowings	7,942.41	8,622.39
Trade Payables	4,642.74	6,247.21
Other Payables	1,616.99	1,744.46
Other Financial Liabilities	952.39	2,774.15
Short Term Provision	24.28	36.21
<b>TOTAL</b>	<b>24,053.14</b>	<b>30,710.84</b>

- The above unaudited Financial Results of the Company for the quarter and half year ended September 30, 2016 have been reviewed by the Audit Committee and approved by the Board of Directors in the Meeting held on 24<sup>th</sup> November, 2017. The Statutory Auditors have conducted a "Limited Review" of these results in terms of regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015. The report does not contain anything which would have impact on the results for the Quarter ended September 30, 2017.
- The company has presented for the first time, its standalone and consolidated financial results under Indian Accounting Standards ("Ind AS") from April 1, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 - Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. Financial results for the comparative previous period has also been presented in accordance with the recognition and measurement principles of Ind AS 34.
- The Ind-AS Financial result and Financial information for the quarter and half year ended September 30,2016 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 Balance Sheet for the previous year ended March 31, 2017 have been not provided as per exemption given in the above referred Circular.

5. Reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS for the quarter and half year ended 30th September, 2016 are as under:

Description	Standalone Quarter Ended 30.09.2016	Standalone Six months ending on 30.09.2016	Consolidated Quarter Ended 30.09.2016	Consolidated Six months ending on 30.09.2016
Net Profit as per Previous GAAP (Indian GAAP)	390.3	679.37	428.924	767.49
Add: Fair Valuation of Inventories	-0.77	23.38	-0.77	23.38
Net Profit for the quarter under Ind AS	<b>389.53</b>	<b>702.75</b>	<b>428.16</b>	<b>790.87</b>
Other Comprehensive Income (net of Income Tax)	-	-	-	-
Total Comprehensive Income For the Quarter	<b>389.53</b>	<b>702.75</b>	<b>428.16</b>	<b>790.87</b>

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

By or on behalf of the Board

Place: Mumbai  
Date: November 24, 2017

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 1.32 lacs customers and over 690 offices across India as on September 30<sup>th</sup>, 2017.

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)

<b>Other Details:</b>	
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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