



# 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

To,  
The Corporate Relationship Department,  
The Bombay Stock Exchange Limited,  
Floor No. 25, P J Towers,  
Dalal Street, Mumbai - 400001.

Date: 29-05-2026.

Dear Sirs,

**Sub: Outcome of Board Meeting of the company held on 29<sup>th</sup> May, 2026**

**Scrip Code: 531017.**

With reference to the above, we would like to inform you that the Board of Directors of the company has considered and approved the following matters:-

1. Considered, approved and taken on record the Audited Financial results for the quarter and the year ended 31<sup>st</sup> March, 2026 and Statement of Assets & Liabilities for the year ended 31<sup>st</sup> March, 2026 and Cash Flow Statement for the year ended 31<sup>st</sup> March, 2026 a copy of which is enclosed for kind reference;
2. Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Board meeting Commenced on: 16.00 hours,  
Board meeting concluded on: 17.00 hours

This is for your kind information and Records.

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

**AARISHA,**  
**DIRECTOR**  
**DIN: 08776407**



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To,  
Department of Corporate Affairs,  
The Bombay Stock Exchange Limited,  
Floor No. 25, P J Towers,  
Dalal Street, Mumbai - 400001.

Date: 29-05-2026.

Dear Sirs,

Ref: **Scrip Code 531017**

**Sub: Declaration in respect of Audit Report with unmodified opinion for the Audited Financial Results for the financial year ended March 31, 2026**

**Ref: Regulation 33(3) (d) of the SEBI, (Listing Obligations and Disclosure Requirements) Regulations, 2015**

We hereby declare that M/S. N.R. Krishnamoorthy & Co. Chartered Accountants, Chennai (Firm Registration Number: 001492S, Statutory Auditors of the Company have expressed an unmodified opinion in their Audit Report on the Audited Financial Results of the Company for the financial year ended March 31, 2026

This is for your kind information and Records.

Thanking you,

Yours faithfully,

For **ARIHANT'S SECURITIES LIMITED**

**AARISHA,  
DIRECTOR  
DIN: 08776407**



# N R KRISHNAMOORTHY & CO

## CHARTERED ACCOUNTANTS

Phone : 044 24351045, 24351046  
044 48575115  
Cell : 98410 24004, 98400 24004  
E-mail : krishnamoorthy\_nr@yahoo.co.in

BG2, Guru Parasakthi Apartments,  
No.16A/18, 45th Street,  
Nanganallur, Chennai - 600 061  
India

Ref. :

Date :

### INDEPENDENT AUDITORS REPORT ON AUDIT OF THE FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF ARIHANT'S SECURITIES LIMITED

#### Opinion

We have audited the accompanying "Statement of Financial Results of ARIHANT'S SECURITIES LIMITED (the "Company") for the Quarter and Year ended March 31, 2026, (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Regulation 33 & 52 of the Listing Regulations; and
- ii. gives a true and fair view in conformity with the recognition and measurement principle laid down in the Indian Accounting Standards ("Ind AS") prescribed and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the 'ICAI') together with the ethical requirements that are relevant to our audit of the Financial Results for the Year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



### **Management's responsibility for the Statement**

This Statement, which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related Audited Financial Statements. This responsibility includes the preparation and presentation of the Financial Results for the Quarter and Year ended March 31, 2026, that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principle laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principle generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records relevant to the preparation and presentation of the Financial Results that give a true and fair view and free from material misstatement, whether due to fraud or error.

In preparing the financial Results, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing financial reporting process of the Company.

### **Auditor's Responsibilities for the Audit of Financial Results**

Our objectives are to obtain reasonable assurance about whether the Financial Results, as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.



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**CHARTERED ACCOUNTANTS**

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosure made by the Board of Directors in terms of the requirements specified thereunder Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the Company to express the opinion on the Annual Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that individually or in aggregate makes it probable that the economic decision of the reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.



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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.


We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matters**

The Statement includes the results for the Quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the 3<sup>rd</sup> quarter of the current financial year which were subject to limited review by us. Our report on the statement is not modified in respect of this matter.

For N R KRISHNAMOORTHY & CO  
Chartered Accountants  
FRN: 001492S



  
N R KRISHNAMOORTHY, FCA  
Partner  
Membership No: 020638  
UDIN: 26020638APKXF07544

Place: Chennai  
Date: 29.05.2026

**ARIHANT'S SECURITIES LIMITED**

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CIN No. : L65993TN1994PLC027783

**STATEMENT OF ASSETS AND LIABILITIES**

(Amounts Rs in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	Rs.	Rs.
<b>ASSETS</b>		
<b>Non-current assets</b>		
Land	-	-
Intangible assets	-	-
Non- Current investments	9.00	9.00
Deferred Tax Asset	0.06	0.06
Long term loans and advances	137.14	133.26
	<b>146.20</b>	<b>142.32</b>
<b>Current assets</b>		
Inventories		-
Financial Assets		-
(i) Trade Receivables	23.31	7.94
(ii) Cash and cash equivalents	5.13	17.15
(iii) Bank balances other than (ii) above	-	-
(iv) Current Investments	3,660.56	3,800.94
(v) Other current assets	33.63	28.59
	<b>3,722.63</b>	<b>3,854.62</b>
<b>Total</b>	<b>3,868.83</b>	<b>3,996.94</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share capital	500.00	500.00
Reserves & Surplus	3,169.19	3,305.36
	<b>3,669.19</b>	<b>3,805.36</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		-
(i) Borrowings		-
(ii) Other financial liabilities		-
Provisions	147.05	129.60
Deferred tax liabilities (net)		-
Other non current liabilities		-
	<b>147.05</b>	<b>129.60</b>
<b>Current liabilities</b>		
Financial liabilities		
(i) Borrowings		
(ii) Trade payables	7.54	7.77
(iii) Other financial liabilities		
Other current liabilities		
Provisions	45.05	54.21
	<b>52.60</b>	<b>61.98</b>
<b>Total</b>	<b>3,868.83</b>	<b>3,996.94</b>

**AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31.03.2026**

(Rs. In Lakhs except per share data)

S.No	Particulars	FOR THE QUARTER ENDED			YEAR ENDED	
		Audited			Year ended 31.03.2026	Year ended 31.03.2025
		Quarter ended 31.03.2026	Quarter ended 31.12.2025	Quarter ended 31.03.2025		
	<b>Income From Operations</b>					
a.	Revenue From Operations					
	(i) Dividend	0.71	10.85	8.75	18.91	26.36
	(ii) Interest	0.97	1.68	-	2.65	0.25
	(iii) Other Financial Receipts	-	-	-	-	-
	(iv) FD Interest	-	-	-	-	-
	<b>Total A</b>	<b>1.68</b>	<b>12.52</b>	<b>8.75</b>	<b>21.56</b>	<b>26.61</b>
b.	Other Income					
	(v) Other operating Income	(21.05)	14.25	(105.41)	69.26	102.58
	<b>Total B</b>	<b>(21.05)</b>	<b>14.25</b>	<b>(105.41)</b>	<b>69.26</b>	<b>102.58</b>
	<b>Grand Total (A+B) - 1</b>	<b>(19.37)</b>	<b>26.78</b>	<b>(96.65)</b>	<b>90.82</b>	<b>129.19</b>
	<b>Expenses</b>					
a.	Purchases of stock-in-trade	-	-	-	-	-
b.	Employee benefits expenses	8.02	3.46	11.95	16.55	28.04
c.	Finance cost	-	-	-	-	-
d.	Depreciation and Amortisation Expense	-	-	-	-	-
e.	Bad Debts	-	-	-	-	-
f.	Provision for NPA	-	-	-	-	-
g.	Donation	-	-	-	-	1.21
h.	Other Expenses	11.21	8.98	8.09	42.84	33.76
	<b>Total Expenses - 2</b>	<b>19.23</b>	<b>12.44</b>	<b>20.04</b>	<b>59.39</b>	<b>63.01</b>
3.	Profit / (loss) before Exceptional and Extraordinary Items and tax (1-2)	<b>(38.60)</b>	<b>14.33</b>	<b>(116.70)</b>	<b>31.43</b>	<b>66.19</b>
4.	Exceptional items	-	-	-	-	-
5.	Profit / (Loss) before Extraordinary Items and tax (3-4)	<b>(38.60)</b>	<b>14.33</b>	<b>(116.70)</b>	<b>31.43</b>	<b>66.19</b>
6.	Extraordinary Items	-	-	-	-	-
7.	Profit / (loss) before Tax (5-6)	<b>(38.60)</b>	<b>14.33</b>	<b>(116.70)</b>	<b>31.43</b>	<b>66.19</b>
8.	Tax Expenses					
i.	Income tax expenses earlier year					
ii.	Current Year	(9.32)	3.58	17.37	8.17	17.37
iii.	Deferred Tax	-	-	-	-	-
iv.	Other Tax	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>(9.32)</b>	<b>3.58</b>	<b>17.37</b>	<b>8.17</b>	<b>17.37</b>
9.	Net Profit / loss for the Period from continuing operations (7-8)	<b>(29.28)</b>	<b>10.75</b>	<b>(134.06)</b>	<b>23.26</b>	<b>48.82</b>
10.	Profit/(Loss) from discontinuing operations				-	-
11.	Profit / Loss For the Period before Minority Interest (9-10)	-	-	-	-	-
12.	<b>Net Profit/(Loss) for the period</b>	<b>(29.28)</b>	<b>10.75</b>	<b>(134.06)</b>	<b>23.26</b>	<b>48.82</b>
13.	<b>Other Comprehensive Income:</b>					
	(i) Items that will not be reclassified to profit or loss : Gain/(Loss) on valuation of shares	(159.34)	-	(212.55)	(159.34)	(212.55)
	(i) Items that will be reclassified to profit or loss : Gain/(Loss) on valuation of shares	-	-	-	-	-
	<b>Total Other comprehensive income</b>	<b>(159.34)</b>	<b>-</b>	<b>(212.55)</b>	<b>(159.34)</b>	<b>(212.55)</b>
14.	<b>Total comprehensive income for the period</b>	<b>(188.63)</b>	<b>10.75</b>	<b>(346.61)</b>	<b>(136.08)</b>	<b>(163.73)</b>
15.	Paid - up equity share capital (Face Value of the share Rs. 10/- each)	5,00,00,000.00	5,00,00,000.00	5,00,00,000.00	5,00,00,000.00	5,00,00,000.00
a.	Basic	(0.38)	0.02	(0.69)	(0.27)	(0.33)
b.	Diluted	(0.38)	0.02	(0.69)	(0.27)	(0.33)

**NOTES:**

- The above Audited Financial Results were taken on record at the Board Meeting of the Company held on 29th May, 2026.
- The previous Financial Quarter/ Year figures have been Restated/regrouped wherever necessary to make them comparable.
- The Company has made a provision for Income Tax amounting to Rs.8,17,176/- for the Year ended 31st March 2026.
- Contingent Liability : Income Tax Demand for the A Y 2012-13 to the tune of Rs. 19,17,040/-, pending Appeal proceedings
- The Company has transferred a sum of Rs. 4,65,161/- to Special Reserve which represents 20% of current year's profit of Rs. 23,25,805/-.

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	(Amount Rs. In Lakhs)	
Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
	Audited	Audited
A. Cash flow from operating activities		
i) Profit / (Loss) before taxes	31.43	66.19
ii) Operating Profit / (Loss) after working capital changes	(35.28)	(63.20)
iii) Provision for current tax	8.17	17.37
iv) Net cash generated from / (used in) operating activities	-12.02	-14.38
B. Cash flow from / (used in) investing activities		
i) Cash generated from sale of land	-	-
C. Cash flow from / (used in) financing activities	-	-
D. Net Cash flow for the period (A) + (B) + (C)	-12.02	-14.38

Note: The above Statement of Cash Flows has been prepared under the Indirect Method ' as set out in Ind AS - 'Statement of Cash Flows'