

ARIHANT CLASSIC FINANCE LIMITED

Regd office: 414, Nalanda Enclave opp. Sudama Resorts, Pritam Nagar, Ellisbridge, Ahmadabad-380006

Corp office: G-72, 1st Floor, Kirti Nagar, New Delhi-110015

CIN: L65910GJ1995PLC025312 , PH No. 011-45061900

Email: cs@arihantclassic.com , Website: arihantclassic.com

Consolidated Statement of Unaudited Financial Results for the Quarter ended 30th Sep 2021

S. No.	Particulars	3 Months Ended	Preceding 3 Months Ended	Corresponding 3 Months Ended in the previous Year	Year to date figures for current period ended	Year to date figures for previous period ended	Financial Year Ended
		(30/09/2021)	(30/06/2021)	(30/09/2020)	(30/09/2021)	(30/09/2020)	(31/03/2021)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	(a) Net Sales/ Income from operations	28.00	23.55	21.98	51.55	50.98	97.67
	(b) Other Operating Income	111.79	85.68	0.00	197.47	0.00	77.69
	Total Income	139.79	109.23	21.98	249.02	50.98	175.36
2	Expenditure						
	a. Cost of Material Consumed	-	-	-	-	-	-
	b. Purchase of Stock in Trade	31.13	5.92	-	37.05	0.01	0.01
	c. Change in Inventories of Finished Goods, Work in Progress and Stock in Trade	(0.41)	35.10	-	34.69	-	12.55
	d. Employee Benefits	3.73	2.92	3.14	6.65	5.82	20.95
	e. Depreciation and Amortisation Expense	-	-	-	-	-	-
	f. Other Expenditure	3.84	1.08	2.28	4.92	3.66	49.81
	Total Expenditure	38.29	45.02	5.42	83.31	9.49	83.32
3	Profit/ (loss) from operations before Other Income, Finance Costs and Exceptional items (1-2)	101.50	64.21	16.56	165.71	41.50	92.04
4	Other Income	2.36	0.07	-	2.43	-	-
5	Profit/ (loss) from ordinary activities before Finance Costs and Exceptional items (3+4)	103.86	64.28	16.56	168.14	41.50	92.04
6	Finance Costs	9.34	5.73	15.57	15.07	15.57	24.69
7	Profit/ (loss) from ordinary activities after Finance Costs and Exceptional items (5-6)	94.52	58.55	1.00	153.07	25.93	67.35
8	Exceptional Items	-	-	-	-	-	-
9	Profit/ (loss) from ordinary activities before tax (7+8)	94.52	58.55	1.00	153.07	25.93	67.35
10	Tax Expense	39.80	-	2.91	39.80	6.80	12.80
11	Profit/ (loss) from ordinary activities after tax (9-10)	54.72	58.55	(1.91)	113.27	19.13	54.55
12	Extraordinary items (net of tax)	-	-	-	-	-	-
13	Share of profit (loss) of associates	14.38	3.21	21.79	17.59	7.86	14.44
14	Net Profit/ (Loss) for the period (11+12)	69.10	61.76	19.87	130.86	26.99	68.99
15	Other Comprehensive Income	-	-	-	-	-	41.99
16	Total Comprehensive income for the year, net of tax	69.10	61.76	19.87	130.86	26.99	110.98
17	Paid-up equity share capital (Face value Rs. 10/- each)	101	101.48	101.48	101	101.48	101.48
18i	Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	0.68	0.61	0.20	1.29	0.27	1.09
	(b) Diluted	0.68	0.61	0.20	1.29	0.27	1.09
18ii	Earning Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	0.68	0.61	0.20	1.29	0.27	1.09
	(b) Diluted	0.68	0.61	0.20	1.29	0.27	1.09

NOTES TO FINANCIAL STATEMENTS:

- 1 The above Un- Audited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th August 2021
- 2 The above financial results have been prepared in accordance with Generally Accepted Accounting Principles (GAAP) in India and presented under the historical cost convention on

For Arihant Classic Finance Limited
Per ARIHANT CLASSIC FINANCE LTD.

Mayur Jain
 Auth. Sign./Director

Mayur Jain
 Director
 DIN : 00626354

Place : Delhi
 Date : 15-11-2021

ARIHANT CLASSIC FINANCE LIMITED414, NALANDA ENCLAVE, OPP. SUDAMA RESORTS, PRITAM NAGAR,
ELLISBRIDGE, AHMEDABAD, GUJARAT-380006

CTN 1.65910GJ1995PLC025312

EMAIL : COMPLIANCE-ARIHANT@GMAIL.COM, CONTACT : 011-45061900

Consolidated Balance Sheet as at 30th Sep 2021

	Note no.	Sep 30, 2021 (Rs.)	31st March 2021 (Rs.)
A. ASSETS			
1 Financial Assets			
a. Cash and Cash Equivalents	3	2.01	13.86
d. Loans	4	1,458.98	1,095.56
e. Investments	5	496.63	479.04
f. Other Financial assets	6	215.05	80.23
Total Financial Assets		2,172.67	1,668.68
2 Non-Financial Assets			
a. Inventories	7	121.75	156.44
b. Current tax assets(Net)	8	-	-
c. Deferred tax assets	9	12.66	12.66
d. Property, Plant and equipment	10	-	-
e. Other Non-Financial assets	11	25.02	19.62
Total non-financial Assets		159.43	188.72
Total Assets		2,332.10	1,857.40
B. LIABILITIES AND EQUITY			
I. LIABILITIES			
1 Financial Liabilities			
b. Borrowings	12	632.63	320.00
c. Other Financial liabilities	13	10.29	15.21
Total Financial liabilities		642.91	335.21
2 Non-Financial Liabilities			
b. Current Tax Liabilities	14	39.80	3.65
Total non-financial liabilities		39.80	3.65
Total Liabilities		682.71	338.86
II. EQUITY			
a. Equity Share Capital	15	1,014.81	1,014.81
b. Other Equity	16	634.58	503.73
Total Equity		1,649.39	1,518.54
Total Liabilities and Equity		2,332.10	1,857.40

FOR ARIHANT CLASSIC FINANCE LIMITED

For ARIHANT CLASSIC FINANCE LTD.MAYUR JAIN
DIRECTOR
DIN: 00626354

Auth. Sign./Director

PLACE:
DATE:DELHI
15-11-2021

Consolidated Statement of profit & Loss for the year ended Sep 30, 2021

	Note No.	Sep 30, 2021 (Rs.)	31st March 2021 (Rs.)
INCOME			
1.Revenue from Operations			
Interest Income		51.55	91.41
Gain and Loss of Sale of shares		197.47	6.26
Total revenue from operation		249.02	97.67
2. Other Income			
Total Income(1+2)	17	2.43	77.69
EXPENSES			
Purchases of Stock-in-Trade	18	37.05	0.01
Changes in inventories of Finished Goods & Work in Progress	19	34.69	12.55
Employee Benefits Expenses	20	6.65	20.95
Finance Costs	21	15.07	24.69
Depreciation & Amortisation		-	-
Other Expenses	22	3.46	49.23
Invetsment Allowance	23	1.46	0.58
Total Expenses		98.38	108.01
Profit Before Exceptional Items and Tax		153.06	67.35
Exceptional Items		-	-
Share of Net Profit/Loss of Associates and Joint Venture Accounted for using Equity Method		17.59	14.44
Profit before tax		170.65	81.79
Tax expenses:			
(1) Current Tax		39.80	12.80
(2) Deferred Tax		-0.00	-0.00
Profit for the year		130.85	68.99
Other Comprehensive Income			
Items that will not be reclassified to profit or loss:-			
Re-measurement gains (losses) on defined benefit plans		-	-
Income tax benefit		-	-
Share of Net Profit/Loss of Associates and Joint Venture Accounted for using Equity Method		-	41.99
Net other comprehensive income not to be reclassified to profit or loss		-	41.99
Total Comprehensive income for the year, net of tax		130.85	110.98
Earning per equity share(nominal value of Rs 10/- each)			
Basic	24	1.29	1.09
Diluted	24	1.29	1.09

FOR ARIHANT CLASSIC FINANCE LIMITED

For ARIHANT CLASSIC FINANCE LTD.

MAYUR JAIN
 DIRECTOR
 DIN: 00626354

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 15-11-2021

Cash flow Statement for the year ended Sep 30, 2021

Particulars	For the year ended march 31, 2021	For the year ended march 31, 2020
Cash Flow From Operating Activities		
Profit before tax	81.79	19.84
Extraordinary Items	-	-
Adjustments for :		
Depreciation and amortisation expenses	-	-
Finance Costs	24.69	6.62
Re-measurement (loss)/gain on defined benefit plans	-	-
Operating profit before working capital changes	106.48	26.46
Adjustments for:		
- (Increase)/decrease in loans (non-current)	-19.63	-234.40
- (Increase)/decrease in other financial assets (non-current)	-89.18	39.88
- (Increase)/decrease in other non-current assets	0.21	25.15
- (Increase)/decrease in inventories	12.55	-68.21
- (Increase)/decrease in trade receivables	-	-
- (Increase)/decrease in loans (current)	-	-
- (Increase)/decrease in other financial assets (current)	-	-
- (Increase)/decrease in other current assets	-3.53	3.53
- Increase/(decrease) in other financial liabilities (Non-current)	-	-
- Increase/(decrease) in non-current provisions	-	-
- Increase/(decrease) in trade payables	-	-
- Increase/(decrease) in other financial liabilities (current)	5.92	-12.93
- Increase/(decrease) in current provisions	-9.14	-8.55
- Increase/(decrease) in other current liabilities	-	-
Cash Generated From operations	-102.80	-255.51
Income tax paid (net)	-	-
Cash Generated From operations before extraordinary Items	-102.80	-255.51
Extraordinary Items	-	-
Net Cash From/(used in) Operating Activities (A)	3.68	-229.05
Cash Flow From Investing Activities		
Payments for purchase of property, plant and equipment and capital work in progress	-	-
Proceeds from sale of property, plant and equipment	-	-
Net Cash from/(used in) Investing Activities (B)	-	-
Cash Flow From Financing Activities		
Repayment/Taken of Short term borrowings	-23.42	243.21
Finance cost paid	-24.69	-6.62
Net Cash from/(used in) Financing Activities (C)	-48.11	236.59
Net increase/(decrease) in Cash and Cash Equivalents (A+B+C)	-44.43	7.54
Add: Cash and Cash Equivalents at the beginning of the year	16.30	17.44
Cash and Cash Equivalents at the end of the year	-28.13	24.98
Components of cash and cash equivalents		
Cash on Hand	0.03	1.95
With banks -		
On Current Accounts & cheque in hand	13.83	14.35
Total cash and cash equivalents (Refer Note No.-3)	13.86	16.30

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