



NJG & CO.
CHARTERED ACCOUNTANTS

115, NEW DELHI HOUSE,
27, BARAKHAMBA ROAD,
NEW DELHI – 110001
Tel. No. 011-23325314
E-mail : njg_co@yahoo.co.in

CONSOLIDATED LIMITED REVIEW REPORT

To,

**The Board of Directors,
Arihant Classic Finance Ltd.,**

We have reviewed the accompanying statement of consolidated unaudited financial results of **M/s Arihant Classic Finance limited** for the quarter ended 30th September, 2023. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquires of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of consolidated unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**CERTIFICATE NO: 24
UDIN NO: 23072170BGXSUP6144**

**For NJG & Co.
Chartered Accountants**

ASHOK Digitally signed
by ASHOK
KUMAR KUMAR KANSAL
Date: 2023.11.08
KANSAL 15:52:02 +05'30'

**CA Ashok Kumar Kansal
Partner, Mem. No. 072170
Firm Reg. no.- 019718N
Place: New Delhi
Date: 08.11.2023**

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: compliance4arihant@gmail.com , Website: arihantclassic.in

Consolidated Statement of Unaudited Financial Results for the Quarter ended 30th September 2023

S. No.	Particulars	Rs (In Lacs)					
		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
		(30/09/2023)	(30/06/2023)	(30/09/2022)	(30/09/2023)	(30/09/2022)	(31/03/2023)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	(a) Net Sales/ Income from operations	61.26	78.67	61.37	139.93	127.06	271.52
	(b) Other Operating Income	1.97	19.97	2.99	21.94	3.32	4.64
	Total Income	63.23	98.64	64.36	161.87	130.38	276.16
2	Expenditure						
	a. Cost of Material Consumed	-	-	-	-	-	-
	b. Purchase of Stock in Trade	-	0.05	-	0.05	0.91	0.91
	c. Change in Inventories of Finished Goods, Work in Progress and Stock in Trade	(6.37)	9.84	(2.36)	3.47	0.82	1.00
	d. Employee Benefits	5.71	5.20	3.83	10.91	8.57	17.23
	e. Depreciation and Amortisation Expense	-	-	-	-	-	-
	f. Other Expenditure	(120.55)	(5.09)	5.17	(125.64)	9.38	27.30
	Total Expenditure	(121.20)	9.99	6.64	(111.21)	19.68	46.44
3	Profit/ (loss) from operations before Other Income, Finance Costs and Exceptional items (1-2)	184.43	88.65	57.72	273.08	110.70	229.73
4	Other Income	-	-	-	-	-	-
5	Profit/ (loss) from ordinary activities before Finance Costs and Exceptional items (3+4)	184.43	88.65	57.72	273.08	110.70	229.73
6	Finance Costs	1.66	38.10	39.28	39.76	79.89	127.11
7	Profit/ (loss) from ordinary activities after Finance Costs and Exceptional items (5-6)	182.77	50.55	18.44	233.32	30.81	102.62
8	Exceptional Items	-	-	-	-	-	-
9	Profit/ (loss) from ordinary activities before tax (7+8)	182.77	50.55	18.44	233.32	30.81	102.62
10	Tax Expense	14.70	13.15	4.80	27.85	8.01	29.26
11	Profit/ (loss) from ordinary activities after tax (9-10)	168.07	37.40	13.64	205.47	22.80	73.36
12	Extraordinary items (net of tax)	-	-	-	-	-	-
13	Share of profit (loss) of associates	(0.45)	7.36	0.11	6.91	(8.55)	3.33
14	Net Profit/ (Loss) for the period (11+12)	167.62	44.76	13.75	212.38	14.25	76.69
15	Other Comprehensive Income						(7.16)
16	Total Comprehensive income for the year, net of tax	167.62	44.76	13.75	212.38	14.25	69.53
17	Paid-up equity share capital (Face value Rs. 10/- each)	1,014.81	1,014.81	1,014.81	1,014.81	1,014.81	1,014.81
18i	Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	1.65	0.44	0.14	2.09	0.14	0.69
	(b) Diluted	1.65	0.44	0.14	2.09	0.14	0.69
18ii	Earning Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	1.65	0.44	0.14	2.09	0.14	0.69
	(b) Diluted	1.65	0.44	0.14	2.09	0.14	0.69

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 08th November, 2023
- 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 accrual basis of accounting to comply with the Accounting Standards specified under section 133 of Companies Act, 2013 read with rule 7 of Companies (Accounts) Rules, 2014.
- 3 The figures for the quarter ended 31st March, 2023 as reported in the Consolidated financial results are the balancing figures between audited figures in respect of full financial year and the published year-to-date figures upto the end of the third quarter of the current year/previous year.
- 4 The figures for the previous quarters/year have been regrouped, wherever necessary

For Arihant Classic Finance Limited

Mayur Jain
Director
DIN : 00626354

Place : Delhi
Date : 08-11-2023

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITES

(Rs In Lacs)

	Note no.	September. 30, 2023 (Unaudited)	Mar. 31, 2023 (Audited)
A. ASSETS			
1 Financial Assets			
a. Cash and Cash Equivalents	3	1.20	0.82
d. Loans	4	3,213.46	4,164.06
e. Investments	5	485.62	478.71
f. Other Financial assets	6	0.00	0.12
Total Financial Assets		3,700.28	4,643.71
2 Non-Financial Assets			
a. Inventories	7	132.80	136.27
b. Current tax assets(Net)	8	-	-
c. Deferred tax assets	9	1.80	1.80
d. Property, Plant and equipment	10	-	-
e. Other Non-Financial assets	11	33.72	46.81
Total non-financial Assets		168.32	184.88
Total Assets		3,868.60	4,828.59
B. LIABILITIES AND EQUITY			
I. LIABILITIES			
1 Financial Liabilities			
b. Borrowings	12	1,888.48	2,844.56
c. Other Financial liabilities	13	7.97	225.35
Total Financial liabilities		1,896.46	3,069.91
2 Non-Financial Liabilities			
b. Current Tax Liabilities	14	32.43	29.26
Total non-financial liabilities		32.43	29.26
Total Liabilities		1,928.89	3,099.17
II. EQUITY			
a. Equity Share Capital	15	1,014.81	1,014.81
b. Other Equity	16	924.90	714.61
Total Equity		1,939.71	1,729.42
Total Liabilities and Equity		3,868.60	4,828.59

By the Order of the Board
 For Arihant Classic Finance Limited


MAYUR JAIN
 DIRECTOR
 DIN:00626354

Consolidated Statement of profit & Loss for the period ended Sep 30, 2023

(Rs In lacs)

	Note No.	September. 30, 2023 (Unaudited)	Mar. 31, 2023 (Audited)
INCOME			
1.Revenue from Operations			
Interest Income		121.62	267.50
Sale of shares		18.31	4.02
Total revenue from operation		139.93	271.52
2. Other Income	17	21.94	4.64
Total Income(1+2)		161.87	276.17
EXPENSES			
Purchases of Stock-in-Trade	18	0.05	0.92
Changes in inventories of Finished Goods & Work in Progress	19	3.47	1.00
Employee Benefits Expenses	20	10.91	17.23
Finance Costs	21	39.76	127.11
Depreciation & Amortisation		-	-
Other Expenses	22	8.08	21.89
Investment Allowance	23	-133.72	5.40
Total Expenses		-71.45	173.55
Profit Before Exceptional Items and Tax		233.32	102.62
Exceptional Items			
Share of Net Profit/Loss of Associates and Joint Venture Accounted for using Equity Method		6.91	3.33
Profit before tax		240.23	105.95
Tax expenses:			
(1) Current Tax		27.85	29.26
(2) Deferred Tax		-	-
Profit for the year		212.38	76.69
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			-7.16
Net other comprehensive income not to be reclassified to profit or loss			
Total Comprehensive income for the year, net of tax		212.38	69.53
Earning per equity share(nominal value of Rs 10/- each)			
Basic	24	2.09	0.76
Diluted	24	2.09	0.76

By the Order of the Board
For Arihant Classic Finance Limited


MAYUR JAIN
DIRECTOR
DIN:00626354

Consolidated Cash flow Statement for the period ended Sep 30, 2023

(Rs In laacs)

Particulars	As at Sep 30, 2023	As at Mar 31, 2023
Cash Flow From Operating Activities		
Profit before tax	240.23	105.95
Extraordinary Items	-	-
Adjustments for :		
Depreciation and amortisation expenses	-	-
Finance Costs	39.76	127.11
Interest Income	-	-
Tax Adjustments	2.09	-6.77
Dividend Received	-	-
Re-measurement (loss)/gain on defined benefit plans	-	-
Operating profit before working capital changes	282.08	226.28
Adjustments for:		
- (Increase)/decrease in loans (non-current)	950.60	-1,345.41
- (Increase)/decrease in other financial assets (non-current)	-6.39	3.71
- (Increase)/decrease in other non-current assets	13.09	7.15
- (Increase)/decrease in inventories	3.47	1.00
- (Increase)/decrease in trade receivables	-	-
- (Increase)/decrease in loans (current)	-	-
- (Increase)/decrease in other financial assets (current)	-	-
- (Increase)/decrease in other current assets	-	-
- 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)	-217.38	211.02
- Increase/(decrease) in current provisions	3.17	-23.14
- Increase/(decrease) in other current liabilities	-	-
Cash Generated From operations	746.56	-1,145.67
Income tax paid (net)	32.43	41.54
Cash Generated From operations before extraordinary Items	714.13	-1,187.21
Extraordinary Items	-	-
Net Cash From/(used in) Operating Activities (A)	996.21	-960.92
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	-956.08	873.44
Finance cost paid	-39.76	-127.11
Net Cash from/(used in) Financing Activities (C)	-995.84	746.34
Net increase/(decrease) in Cash and Cash Equivalents (A+B+C)	0.37	-214.59
Add: Cash and Cash Equivalents at the beginning of the year	0.82	1.20
Cash and Cash Equivalents at the end of the year	1.19	-213.39
Components of cash and cash equivalents		
Cash on Hand	0.54	0.44
With banks -		
On Current Accounts & cheque in hand	0.65	-213.93
Total cash and cash equivalents (Refer Note No.-3)	1.20	-213.49

By the Order of the Board
 For Arihant Classic Finance Limited

MAYUR JAIN
 DIRECTOR
 DIN:00626354



NJG & CO.
CHARTERED ACCOUNTANTS

115, NEW DELHI HOUSE,
27, BARAKHAMBA ROAD,
NEW DELHI – 110001
Tel. No. 011-23325314
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STANDALONE LIMITED REVIEW REPORT

To,

**The Board of Directors,
Arihant Classic Finance Ltd.,**

We have reviewed the accompanying statement of standalone unaudited financial results of **M/s Arihant Classic Finance limited** for the quarter ended 30th September, 2023. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquires of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**CERTIFICATE NO: 23
UDIN NO: 23072170BGXSUO1146**

**For NJG & Co.
Chartered Accountants**

ASHOK Digitally signed
by ASHOK
KUMAR KUMAR KANSAL
Date: 2023.11.08
KANSAL 15:51:27 +05'30'

**CA Ashok Kumar Kansal
PARTNER, Mem. No. 072170
Firm Reg. no.- 019718N
Place: New Delhi
Date: 08.11.2023**

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: compliance4arihant@gmail.com , Website: arihantclassic.in

Standalone Statement of Unaudited Financial Results for the Quarter ended 30th September 2023

S. No.	Particulars	Rs (In Lacs)					
		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
		(30/09/2023)	(30/06/2023)	(30/09/2022)	(30/09/2023)	(30/09/2022)	(31/03/2023)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	(a) Net Sales/ Income from operations	61.26	78.67	61.37	139.93	127.06	271.52
	(b) Other Operating Income	1.97	19.97	2.99	21.94	3.32	4.64
	Total Income	63.23	98.64	64.36	161.87	130.38	276.16
2	Expenditure						
	a. Cost of Material Consumed			-	-	-	-
	b. Purchase of Stock in Trade	-	0.05	-	0.05	0.91	0.91
	c. Change in Inventories of Finished Goods, Work in Progress and Stock in Trade	(6.37)	9.84	(2.36)	3.47	0.82	1.00
	d. Employee Benefits	5.71	5.20	3.83	10.91	8.57	17.23
	e. Depreciation and Amortisation Expense	-	-	-	-	-	-
	f. Other Expenditure	(120.55)	(5.09)	5.17	(125.64)	9.38	27.30
	Total Expenditure	(121.20)	9.99	6.64	(111.21)	19.68	46.44
3	Profit/ (loss) from operations before Other Income, Finance Costs and Exceptional items (1-2)	184.43	88.65	57.72	273.08	110.70	229.73
4	Other Income			-		-	-
5	Profit/ (loss) from ordinary activities before Finance Costs and Exceptional items (3+4)	184.43	88.65	57.72	273.08	110.70	229.73
6	Finance Costs	1.66	38.10	39.28	39.76	79.89	127.11
7	Profit/ (loss) from ordinary activities after Finance Costs and Exceptional items (5-6)	182.77	50.55	18.44	233.32	30.81	102.62
8	Exceptional Items	-	-	-	-	-	-
9	Profit/ (loss) from ordinary activities before tax (7+8)	182.77	50.55	18.44	233.32	30.81	102.62
10	Tax Expense	14.70	13.15	4.80	27.85	8.01	29.26
11	Profit/ (loss) from ordinary activities after tax (9-10)	168.07	37.40	13.64	205.47	22.80	73.36
12	Extraordinary items (net of tax)	-	-	-	-	-	-
13	Net Profit/ (Loss) for the period (11+12)	168.07	37.40	13.64	205.47	22.80	73.36
14	Paid-up equity share capital (Face value Rs. 10/- each)	1,014.81	1,014.81	1,014.81	1,014.81	1,014.81	1,014.81
15i	Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	1.66	0.37	0.13	2.02	0.22	0.72
	(b) Diluted	1.66	0.37	0.13	2.02	0.22	0.72
15ii	Earning Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	1.66	0.37	0.13	2.02	0.22	0.72
	(b) Diluted	1.66	0.37	0.13	2.02	0.22	0.72

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 08th November,2023
- 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 accrual basis of accounting to comply with the Accounting Standards specified under section 133 of Companies Act, 2013 read with rule 7 of Companies (Accounts) Rules, 2014.
- 3 The figures for the quarter ended 31st March, 2023 as reported in the standalone financial results are the balancing figures between audited figures in respect of full financial year and the published year-to-date figures upto the end of the third quarter of the current year/previous year.
- 4 The figures for the previous quarters/year have been regrouped, wherever necessary

For Arihant Classic Finance Limited

Mayer Jain
Director
DIN : 00626354

Place : Delhi
Date : 08-11-2023

STATEMENT OF ASSETS AND LIABILITES

(Rs In Lacs)

	Note no.	Sept. 30, 2023 (Unaudited)	Mar. 31, 2023 (Audited)
A. ASSETS			
1 Financial Assets			
a. Cash and Cash Equivalents	3	1.20	0.82
d. Loans	4	3,213.46	4,164.06
e. Investments	5	151.01	151.01
f. Other Financial assets	6	0.00	0.12
Total Financial Assets		3,365.67	4,316.01
2 Non-Financial Assets			
a. Inventories	7	132.80	136.27
b. Current tax assets(Net)	8	-	-
c. Deferred tax assets	9	1.80	1.80
d. Property, Plant and equipment	10	-	-
e. Other Non-Financial assets	11	33.72	46.81
Total non-financial Assets		168.32	184.88
Total Assets		3,533.99	4,500.89
B. LIABILITIES AND EQUITY			
I. LIABILITIES			
1 Financial Liabilities			
b. Borrowings	12	1,888.48	2,844.56
c. Other Financial liabilities	13	7.97	225.35
Total Financial liabilities		1,896.46	3,069.91
2 Non-Financial Liabilities			
b. Current Tax Liabilities	14	32.43	29.26
Total non-financial liabilities		32.43	29.26
Total Liabilities		1,928.89	3,099.17
II. EQUITY			
a. Equity Share Capital	15	1,014.81	1,014.81
b. Other Equity	16	590.29	386.91
Total Equity		1,605.10	1,401.72
Total Liabilities and Equity		3,533.99	4,500.89

By the Order of the Board
For Arihant Classic Finance Limited


MAYUR JAIN
DIRECTOR
DIN:00626354

Statement of profit & Loss for the period ended Sep 30, 2023

(Rs In lacs)

	Note No.	Sept. 30, 2023 (Unaudited)	Mar. 31, 2023 (Audited)
INCOME			
1.Revenue from Operations			
Interest Income		121.62	267.50
Sale of shares		18.31	4.02
Total revenue from operation		139.93	271.52
2. Other Income			
Total Income(1+2)	17	161.87	276.17
EXPENSES			
Purchases of Stock-in-Trade	18	0.05	0.92
Changes in inventories of Finished Goods & Work in Progress	19	3.47	1.00
Employee Benefits Expenses	20	10.91	17.23
Finance Costs	21	39.76	127.11
Depreciation & Amortisation		-	-
Other Expenses	22	8.08	21.89
Investment Allowance	23	(133.72)	5.40
Total Expenses		(71.45)	173.55
Profit Before Exceptional Items and Tax		233.32	102.62
Exceptional Items		-	-
Profit before tax		233.32	102.62
Tax expenses:			
(1) Current Tax		27.85	29.26
(2) Deferred Tax		-	-
Profit for the year		205.47	73.36
Other Comprehensive Income			
Items that will not be reclassified to profit or loss:-			
Re-measurement gains (losses) on defined benefit plans		-	-
Income tax benefit		-	-
Net other comprehensive income not to be reclassified to profit or loss		-	-
Total Comprehensive income for the year, net of tax		205.47	73.36
Earning per equity share(nominal value of Rs 10/- each)			
Basic	24	2.02	0.72
Diluted	24	2.02	0.72

By the Order of the Board
For Arihant Classic Finance Limited

MAYUR JAIN
DIRECTOR
DIN 00626354

Cash flow Statement for the period ended Sep 30, 2023

Particulars	(Rs In lacs)	
	As at Sep 30, 2023	As at Mar 31, 2023
Cash Flow From Operating Activities		
Profit before tax	233.32	102.62
Extraordinary Items	-	-
Adjustments for :		
Depreciation and amortisation expenses	-	-
Finance Costs	39.76	127.11
Interest Income	-	-
Tax Adjustments	2.09	-6.77
Dividend Received	-	-
Re-measurement (loss)/gain on defined benefit plans	-	-
Operating profit before working capital changes	275.17	222.95
Adjustments for:		
- (Increase)/decrease in loans (non-current)	950.60	-1,345.41
- (Increase)/decrease in other financial assets (non-current)	0.52	0.16
- (Increase)/decrease in other non-current assets	13.09	7.15
- (Increase)/decrease in inventories	3.47	1.00
- (Increase)/decrease in trade receivables	-	-
- (Increase)/decrease in loans (current)	-	-
- (Increase)/decrease in other financial assets (current)	-	-
- (Increase)/decrease in other current assets	-	-
- 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)	-217.38	211.02
- Increase/(decrease) in current provisions	3.17	-23.14
- Increase/(decrease) in other current liabilities	-	-
Cash Generated From operations	753.47	-1,149.22
Income tax paid (net)	32.43	34.77
Cash Generated From operations before extraordinary Items	721.04	-1,183.99
Extraordinary Items	-	-
Net Cash From/(used in) Operating Activities (A)	996.21	-961.04
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	-956.08	873.44
Finance cost paid	-39.76	-127.11
Net Cash from/(used in) Financing Activities (C)	-995.84	746.34
Net increase/(decrease) in Cash and Cash Equivalents (A+B+C)	0.37	-214.70
Add: Cash and Cash Equivalents at the beginning of the year	0.82	1.20
Cash and Cash Equivalents at the end of the year	1.19	-213.50
Components of cash and cash equivalents		
Cash on Hand	0.54	0.44
With banks -		
On Current Accounts & cheque in hand	0.65	-213.93
Total cash and cash equivalents (Refer Note No.-3)	1.20	-213.49

By the Order of the Board
 For Arihant Classic Finance Limited


 MAYUR JAIN
 DIRECTOR
 DIN:00626354