

General information about company		
Scrip code*	000000	
NSE Symbol*	NOTLISTED	
MSEI Symbol*	ARIHANTCFL	
ISIN *	INE763C01011	
Name of company	ARIHANT CLASSIC FINANCE LIMITED	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	12-11-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-11-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Half Yearly	
Reporting Quarter	Half yearly	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended		
Segment Reporting	Single segment	
Description of single segment	Finance	
Start date and time of board meeting	12-11-2025 16:00	
End date and time of board meeting	12-11-2025 17:00	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	23-05-2023	
Indicate Company website link for updated RPT policy of the Company	https://arihantclassic.in/investor-relations.aspx?type=93	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	The entity has not defaulted in the repayment of any loans or debt securities during the period.

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	261.13	261.13
	Other income	2.71	2.71
	Total income	263.84	263.84
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	0.14	0.14
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-0.87	-0.87
(d)	Employee benefit expense	28.92	28.92
(e)	Finance costs	168.91	168.91
(f)	Depreciation, depletion and amortisation expense	0	0
(g)	Other Expenses		
1	Other Expenses	6.76	6.76
	Total other expenses	6.76	6.76
	Total expenses	203.86	203.86
3	Total profit before exceptional items and tax	59.98	59.98
4	Exceptional items	0	0
5	Total profit before tax	59.98	59.98
6	Tax expense		
7	Current tax	8.29	8.29
8	Deferred tax	0	0
9	Total tax expenses	8.29	8.29
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	51.69	51.69
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	51.69	51.69
17	Other comprehensive income net of taxes	0	0
18	Total Comprehensive Income for the period	51.69	51.69
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	1014.81	1014.81
	Face value of equity share capital	10	10
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.44	0.44
	Diluted earnings (loss) per share from continuing operations	0.44	0.44
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	0.44	0.44
	Diluted earnings (loss) per share from continuing and discontinued operations	0.44	0.44
24	Debt equity ratio		Textual Information(1)
25	Debt service coverage ratio		Textual Information(2)
26	Interest service coverage ratio		Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)	

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	0
	Capital work-in-progress	0
	Investment property	0
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	0
	Trade receivables, non-current	0
	Loans, non-current	6684.66
	Other non-current financial assets	0
	Total non-current financial assets	6684.66
	Deferred tax assets (net)	0
	Other non-current assets	19.51
	Total non-current assets	6704.17
2	Current assets	
	Inventories	114.75
	Current financial asset	
	Current investments	0.01
	Trade receivables, current	0
	Cash and cash equivalents	5.67
	Bank balance other than cash and cash equivalents	0
	Loans, current	0
	Other current financial assets	0.01
	Total current financial assets	5.69
	Current tax assets (net)	0
	Other current assets	0.01
	Total current assets	120.45
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	6824.62
	Total current assets	120.45
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	6824.62
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1014.81
	Other equity	1069.67
	Total equity attributable to owners of parent	2084.48
	Non controlling interest	
	Total equity	2084.48
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	4718.65
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	13.45
	Total non-current financial liabilities	4732.1
	Provisions, non-current	0
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	8.04
	Total non-current liabilities	4740.14
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other current financial liabilities	0
	Total current financial liabilities	0
	Other current liabilities	0
	Provisions, current	0
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	0
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	4740.14
	Total equity and liabilities	6824.62

	Disclosure of notes on assets and liabilities	Textual Information(1)
--	---	------------------------

Other Comprehensive Income			
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss		
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income		

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Part 1	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	59.98
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	168.91
	Adjustments for decrease (increase) in inventories	-0.87
	Adjustments for decrease (increase) in trade receivables, current	0
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0.06
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	0
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-20.18
	Adjustments for increase (decrease) in other non-current liabilities	-271.24
	Adjustments for depreciation and amortisation expense	0
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-11
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-134.32
	Net cash flows from (used in) operations	-74.34
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	-15.37
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-58.97
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	0
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	0
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0

	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	-189.08
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-168.91
	Net cash flows from (used in) financing activities	20.17
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-38.8
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.03
	Net increase (decrease) in cash and cash equivalents	-38.77
	Cash and cash equivalents cash flow statement at beginning of period	75.21
	Cash and cash equivalents cash flow statement at end of period	36.44

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)																							
														Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.									
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter- corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments					Notes
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	
1	Arihant Classic Finance Limited	AADCA0050A	Dev Kripa Developers Pvt Ltd	AABCD2631A	Common Director	Any other transaction	Loan Granted	54100000	Within the maximum limit as approved			1817918	51684628	53321154	Loan		7.00%	Repayable on Demand	Loan	8.00%	Repayable on Demand	Unsecured	Business Purpose
2	Arihant Classic Finance Limited	AADCA0050A	Innovo Infotech LLP	AAGFI0305J	Director is partner	Any other transaction	Loan Granted	64000000	Within the maximum limit as approved			16998627	58300000	69798764	Loan		7.00%	Repayable on Demand	Loan	9.00%	Repayable on Demand	Unsecured	Business Purpose
3	Arihant Classic Finance Limited	AADCA0050A	Moti Lal Banarasi Dass	AABFM1686R	Relative of Director is director	Any other transaction	Loan Granted	6500000	Within the maximum limit as approved			373019	6194600	6285717	Loan		7.00%	Repayable on Demand	Loan	15.00%	Repayable on Demand	Unsecured	Business Purpose
4	Arihant Classic Finance Limited	AADCA0050A	Gitanjali Finvest Pvt Ltd.	AAACG4949D	Common Director	Any other transaction	Loan Granted	11000000	Within the maximum limit as approved			661808	8800000	8845627	Loan		7.00%	Repayable on Demand	Loan	12.00%	Repayable on Demand	Unsecured	Business Purpose
5	Arihant Classic Finance Limited	AADCA0050A	D R International Pvt Ltd	AABCD0462F	Common Director	Loan		200000000	Within the maximum limit as approved			7302543	0	7302543	Loan		7.00%	Repayable on Demand	Loan	7.00%	Repayable on Demand	Unsecured	Business Purpose
6	Arihant Classic Finance Limited	AADCA0050A	Dipika Polymers Pvt Ltd	AAEFD9794N	Relative of Director is director	Any other transaction	Loan Granted	80000000	Within the maximum limit as approved			3108993	80000000	82798144	Loan		7.00%	Repayable on Demand	Loan	7.75%	Repayable on Demand	Unsecured	Business Purpose
7	Arihant Classic Finance Limited	AADCA0050A	D R International Pvt Ltd	AABCD0462F	Common Director	Any other transaction	Loan Granted	200000000	Within the maximum limit as approved			297141619	88000000	0	Loan		7.00%	Repayable on Demand	Loan	7.75%	Repayable on Demand	Unsecured	Business Purpose
8	Arihant Classic Finance Limited	AADCA0050A	Axiom Enterprizes LLP	ABZFA7121J	Director is partner	Any other transaction	Loan Granted	72000000	Within the maximum limit as approved			2597446	71950000	74287717	Loan		7.50%	Repayable on Demand	Loan	7.50%	Repayable on Demand	Unsecured	Business Purpose
Total value of transaction during the reporting period														330001973									

