



Registered Office: G-72, First Floor, Kirti Nagar, Delhi Industrial Area, West Delhi, New Delhi, India, 110015  
Tel.:011-45061917, FAX: 45061922, E-mail:compliance4arihant@gmail.com  
Website: <https://arihantclassic.in/> CIN: L65910DL1995PLC431057

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**Date: 10.02.2026**

**To,**  
The Head – Listing & Compliance  
Metropolitan Stock Exchange of India Limited  
Listing & Compliance Department  
Vibgyor Towers, 4th Floor, Plot No. C-62  
Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E)  
Mumbai – 400098

**Company Symbol:** ARIHANTCFL  
**ISIN:** INE763C01011

**Ref:** Arihant Classic Finance Limited

**Sub:** Outcome of the Board Meeting

**Ref:** Regulation 30 (read with Part A of Schedule III), Regulation 33, and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR”), we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., Tuesday, February 10, 2026, which commenced at 4:00 P.M. and concluded at 6:00 P.M., has, inter alia, considered and approved the following:

**1. Unaudited Financial Results for the quarter ended December 31, 2025**

Pursuant to Regulation 33 of the SEBI LODR, we enclose the following:

- i. Unaudited Financial Results for the quarter ended December 31, 2025;
- ii. Limited Review Report issued by the Statutory Auditor on the aforesaid Unaudited Financial Results.
- iii. Cash flow Statement; and
- iv. Statement of Assets & Liabilities.

The aforesaid Unaudited Financial Results will be uploaded on the Company’s website at <https://arihantclassic.in/> and will also be available on the website of MSE at <https://mylisting.msei.in/> for the benefit of shareholders and investors.



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*Further, the Company confirms that it has not raised any funds by way of public issue, rights issue, preferential issue, etc. Accordingly, the provisions of Regulation 32 of SEBI LODR are not applicable to the Company.*

Kindly take the same on record.

Thanking you,

**For Arihant Classic Finance Limited**

Pooja Chugh  
Company Secretary  
Membership No.: A46833

Encl.: As above

## ARIHANT CLASSIC FINANCE LIMITED

Regd office: G-72, First Floor, Kirti Nagar, Delhi Industrial Area, West Delhi, New Delhi, Delhi, India, 110015

CIN: L65910DL1995PLC431057 , PH No. 011-45061900

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

### Standalone Statement of Unaudited Financial Results for the Quarter ended 31st December 2025

							(Rs in Lacs)
S. No.	Particulars	3 Months Ended	Preceding 6 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
		(31/12/2025)	(30/09/2025)	(31/12/2024)	(31/12/2025)	(31/12/2024)	(31/03/2025)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	(a) Net Sales/ Income from operations	127.89	261.13	48.43	389.02	283.79	570.35
	(b) Other Operating Income	1.30	2.71	1.13	4.01	4.66	6.42
	<b>Total Income</b>	<b>129.19</b>	<b>263.84</b>	<b>49.56</b>	<b>393.03</b>	<b>288.45</b>	<b>576.78</b>
2	Expenditure						
	a. Cost of Material Consumed	-	-	-	-	-	-
	b. Purchase of Stock in Trade	17.18	0.14		17.32	31.73	36.77
	c. Change in Inventories of Finished Goods, Work in Progress and Stock in Trade	0.54	(0.87)	7.65	(0.33)	9.21	8.46
	d. Employee Benefits	16.13	28.92	4.96	45.05	15.83	21.42
	e. Depreciation and Amortisation Expense	-	-	-	-	-	-
	f. Other Expenditure	5.50	6.76	1.70	12.26	22.83	36.33
	<b>Total Expenditure</b>	<b>39.35</b>	<b>34.95</b>	<b>14.31</b>	<b>74.30</b>	<b>79.60</b>	<b>102.98</b>
3	Profit/ (loss) from operations before Other Income, Finance Costs and Exceptional items (1-2)	89.84	228.89	35.25	318.73	208.85	473.80
4	Other Income						-
5	Profit/ (loss) from ordinary activities before Finance Costs and Exceptional items (3+4)	89.84	228.89	35.25	318.73	208.85	473.80
6	Finance Costs	81.44	168.91	-	250.35	12.60	272.35
7	Profit/ (loss) from ordinary activities after Finance Costs and Exceptional items (5-6)	8.40	59.98	35.25	68.38	196.25	201.45
8	Exceptional Items	-	-	-	-	-	-
9	Profit/ (loss) from ordinary activities before tax (7+8)	8.40	59.98	35.25	68.38	196.25	201.45
10	Tax Expense	7.32	15.37	8.94	22.69	49.46	47.65
11	Profit/ (loss) from ordinary activities after tax (9-10)	1.08	44.61	26.31	45.69	146.79	153.80
12	Extraordinary items (net of tax)	-	-	-	-	-	-
13	<b>Net Profit/ (Loss) for the period (11+12)</b>	<b>1.08</b>	<b>44.61</b>	<b>26.31</b>	<b>45.69</b>	<b>146.79</b>	<b>153.80</b>
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	0.01	0.44	0.26	0.45	1.45	1.52
	(b) Diluted	0.01	0.44	0.26	0.45	1.45	1.52
15ii	Earning Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	0.01	0.44	0.26	0.45	1.45	1.52
	(b) Diluted	0.01	0.44	0.26	0.45	1.45	1.52

#### 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 10th February, 2026
- 2 The above financial results have been prepared in accordance with The Companies ( Indian Accounting Standards Rules, 2015) (INDA's) specified under section 133 of Companies Act, 2013 read with rule 7 of Companies (Accounts) Rules, 2014 and other recognised accounting practices and policies to the extent applicable.
- 3 The figures for the previous quarters/year have been regrouped, wherever necessary to make them comparable with those of the current periods.

For Arihant Classic Finance Limited  
For **ARIHANT CLASSIC FINANCE LTD.**

Mayur Jain  
Director  
DIN : 00626354

Auth. Sign./Director

Delhi  
10.02.2026



**NJG & CO.**  
**CHARTERED ACCOUNTANTS**

**115, NEW DELHI HOUSE,  
27, BARAKHAMBA ROAD,  
NEW DELHI - 110001  
Phone no.-01123325314  
E-mail : njg\_co@yahoo.co.in**

**STANDALONE LIMITED REVIEW REPORT**

**To,  
The Board of Directors,  
Arihant Classic Finance Limited**

We have reviewed the accompanying statement of unaudited Standalone financial results of **Arihant Classic Finance Limited** (the "Company") for the quarter ended 31<sup>ST</sup> December,2025 and year-to-date from April 01, 2025 to 31<sup>ST</sup> December,2025 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. The Statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) – "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India.

Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 – "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", 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 inquiries 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 unaudited standalone financial results, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For NJG & Co.**

Chartered Accountants

Firm Registration No.: 019718N

**CA Ashok Kumar Kansal**

Partner Membership No.: 072170

UDIN: 2672170ZQQNVT6880

Certificate No.: 51



**Place:** New Delhi

**Date:** 10.02.2026

**ARIHANT CLASSIC FINANCE LIMITED**

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CIN L65910DL1995PLC431057

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

**Cash flow Statement for the year ended Dec. 31, 2025**

Particulars	(Rs In lacs)	
	As at Dec 31, 2025	As at Mar 31, 2024
<b>Cash Flow From Operating Activities</b>		
<b>Profit before tax</b>	<b>68.39</b>	<b>201.44</b>
Extraordinary Items	-	-
<b>Adjustments for :</b>		
Depreciation and amortisation expenses	-	-
Finance Costs	250.35	272.35
Interest Income	5.50	1.30
Tax Adjustments	-	-
Dividend Received	-	-
Re-measurement (loss)/gain on defined benefit plans	-	-
<b>Operating profit before working capital changes</b>	<b>324.25</b>	<b>475.09</b>
<b>Adjustments for:</b>		
- (Increase)/decrease in loans (non-current)	9.75	-3,267.13
- (Increase)/decrease in other financial assets (non-current)	-0.02	1.81
- (Increase)/decrease in other non-current assets	-	0.41
- (Increase)/decrease in inventories	-0.33	8.46
- (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)	-20.73	21.25
- Increase/(decrease) in current provisions	-35.37	19.04
- Increase/(decrease) in other current liabilities	-	-
<b>Cash Generated From operations</b>	<b>-46.69</b>	<b>-3,216.16</b>
Income tax paid (net)	17.20	48.95
<b>Cash Generated From operations before extraordinary Items</b>	<b>-63.89</b>	<b>-3,265.11</b>
Extraordinary Items	-	-
<b>Net Cash From/(used in) Operating Activities (A)</b>	<b>260.35</b>	<b>-2,790.02</b>
<b>Cash Flow From Investing Activities</b>		
Payments for purchase of property, plant and equipment and capital work in progress	-	-
Proceeds from sale of property, plant and equipment	-	-
<b>Net Cash from/(used in) Investing Activities (B)</b>	<b>-</b>	<b>-</b>
<b>Cash Flow From Financing Activities</b>		
Repayment/Taken of Short term borrowings	-70.18	3,086.87
Finance cost paid	-250.35	-272.35
<b>Net Cash from/(used in) Financing Activities (C)</b>	<b>-320.52</b>	<b>2,814.51</b>
<b>Net increase/(decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>-60.17</b>	<b>24.50</b>
Add: Cash and Cash Equivalents at the beginning of the year	75.21	50.72
<b>Cash and Cash Equivalents at the end of the year</b>	<b>15.04</b>	<b>75.21</b>
<b>Components of cash and cash equivalents</b>		
Cash on Hand	1.01	0.05
<b>With banks -</b>		
On Current Accounts & cheque in hand	3.03	75.16
<b>Total cash and cash equivalents (Refer Note No.-3)</b>	<b>4.04</b>	<b>75.21</b>

By the Order of the Board  
For Arihant Classic Finance Limited  
**For ARIHANT CLASSIC FINANCE LTD.**

Auth. Sign./Director  
**MAYUR JAIN**  
DIRECTOR  
DIN:00626354

**ARIHANT CLASSIC FINANCE LIMITED**

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CIN L65910DL1995PLC431057

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**Statement of Assets and Liabilities as on 31 Dec, 2025**

(Rs In Lacs)

	Note no.	Dec. 31, 2025 (Unaudited)	Mar. 31, 2025 (Audited)
<b>A ASSETS</b>			
<b>1 Financial Assets</b>			
a. Cash and Cash Equivalents	3	4.04	75.21
b. Loans	4	6,403.66	6,413.41
c. Investments	5	0.01	0.01
d. Other Financial assets	6	0.09	0.08
<b>Total Financial Assets(I)</b>		<b>6,407.80</b>	<b>6,488.71</b>
<b>2 Non-Financial Assets</b>			
a. Inventories	7	114.21	113.88
b. Current tax assets(Net)	12	16.33	-
c. Deferred tax assets (Net)	8	-	-
d. Other Non-Financial assets	9	19.51	19.51
<b>Total non-financial Assets(II)</b>		<b>150.06</b>	<b>133.40</b>
<b>Total Assets(I+II)</b>		<b>6,557.86</b>	<b>6,622.11</b>
<b>b. LIABILITIES AND EQUITY</b>			
<b>LIABILITIES</b>			
<b>1 Financial Liabilities</b>			
a. Borrowings	10	4,459.40	4,529.57
b. Other Financial liabilities	11	12.91	33.63
<b>Total Financial liabilities(I)</b>		<b>4,472.30</b>	<b>4,563.20</b>
<b>2 Non-Financial Liabilities</b>			
a. Current Tax Liabilities (Net)	12	-	19.04
<b>Total non-financial liabilities(II)</b>		<b>-</b>	<b>19.04</b>
<b>Total Liabilities</b>		<b>4,472.30</b>	<b>4,582.25</b>
<b>3 EQUITY</b>			
a. Equity Share Capital	13	1,014.81	1,014.81
b. Other Equity	14	1,070.75	1,025.06
<b>Total Equity(III)</b>		<b>2,085.56</b>	<b>2,039.87</b>
<b>Total Liabilities and Equity(I+II+III)</b>		<b>6,557.86</b>	<b>6,622.11</b>

By the Order of the Board  
For Arihant Classic Finance Limited  
For ARIHANT CLASSIC FINANCE LTD.

Auth. Sign/Director  
MAYUR JAIN  
DIRECTOR  
DIN:00626354

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**Statement of profit & Loss for the period from 01 Apr, 2025 to 31 Dec, 2025**

(Rs In lacs)

	Note No.	Dec. 31, 2025 (Rs.)	Mar. 31, 2025 (Rs.)
<b>INCOME</b>			
<b>I.Revenue from Operations</b>			
Interest Income	15	371.45	447.10
Sale of shares	15	17.57	123.25
<b>Total revenue from operation</b>		<b>389.02</b>	<b>570.35</b>
2. Other Income	16	4.01	6.42
<b>Total Income(1+2)</b>		<b>393.03</b>	<b>576.78</b>
<b>EXPENSES</b>			
Purchases of Stock-in-Trade	17	17.32	36.77
Changes in inventories of Stock -in- trade	18	-0.33	8.46
Employee Benefits Expenses	19	45.05	21.42
Finance Costs	20	250.35	272.35
Other Expenses	21	12.30	47.27
Impairment Loss Allowance	22	(0.04)	(10.93)
<b>Total Expenses</b>		<b>324.64</b>	<b>375.33</b>
<b>Profit Before Exceptional Items and Tax</b>		<b>68.39</b>	<b>201.44</b>
Exceptional Items			
<b>Profit before tax</b>		<b>68.39</b>	<b>201.44</b>
<b>Tax expenses:</b>			
(1) Current Tax		17.20	48.95
(2) Deferred Tax		-	-1.81
(3) Earlier years		5.50	3.11
<b>Profit for the year</b>		<b>45.69</b>	<b>153.79</b>
<b>Other Comprehensive Income</b>			
<b>Items that will not be reclassified to profit or loss:-</b>			
Re-measurement gains (losses) on defined benefit plans		-	-
Income tax benefit		-	-
<b>Items that will to be reclassified to profit or loss:-</b>			
Re-measurement gains (losses) on defined benefit plans		-	-
Income tax benefit		-	-
<b>Net other comprehensive income not to be reclassified to profit or loss</b>		<b>-</b>	<b>-</b>
<b>Total Comprehensive income for the year, net of tax (Comprising profit/(Loss) and Other comprehensive income)</b>		<b>45.69</b>	<b>153.79</b>
<b>Earning per equity share(nominal value of Rs 10/- each)-For Continuing operations</b>			
Basic	23	0.45	1.52
Diluted		0.45	1.52

By the Order of the Board  
For Arihant Classic Finance Limited  
**For ARIHANT CLASSIC FINANCE LTD.**

Auth. Sign. Director  
DIRECTOR  
DIN:00626354