



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

Date: 30.05.2026

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

Sub: Outcome of the Board Meeting held on 30th May, 2026

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”), this is to inform you that the Board of Directors of the Company, at its meeting held today, i.e., on Saturday, May 30, 2026, has considered and approved the following items:

Audited Financial Results for the quarter and financial year ended on March 31, 2026,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

1. Statements showing the Audited Financial Results for the quarter and financial year ended on March 31, 2026;
2. The Reports of the Statutory Auditors of the Company on the aforesaid Audited Financial Results;
3. Statement of Assets & Liabilities of the Company for the year ended March, 2026;
4. Cash Flow Statement of the Company for the year ended March, 2026.
5. Disclosure of Related Party Transactions of the Company for the year ended March, 2026;



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6. Declaration pursuant to Regulation 33(3)(d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“with unmodified opinion on the Audited Financial Results”).

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.

The Board Meeting commenced at 03:30 PM and concluded at 4:20 PM.

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

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Statement of Audited Financial Results for the Quarter and Year ended 31st Mar 2026

S. No.	Particulars	Quarter Ended			Financial Year Ended	Financial Year Ended
		(31/03/2026)	(31/12/2025)	(31/03/2025)	(31/03/2026)	(31/03/2025)
		Audited	Unaudited	Audited	Audited	Audited
1	(a) Net Sales/ Income from operations	72.52	127.89	286.56	461.54	570.35
	(b) Other Operating Income	1.30	1.30	1.76	5.31	6.42
	Total Income	73.82	129.19	288.32	466.85	576.78
2	Expenditure					
	a. Cost of Material Consumed	-	-	-		
	b. Purchase of Stock in Trade	-	17.18	5.04	17.32	36.77
	c. Change in Inventories of Finished Goods, Work in Progress and Stock in Trade	3.21	0.54	(0.75)	2.88	8.46
	d. Employee Benefits	17.67	16.13	5.59	62.72	21.42
	e. Depreciation and Amortisation Expense	-	-	-	-	-
	f. Other Expenditure	152.21	5.50	13.50	158.97	36.33
	Total Expenditure	173.09	39.35	23.38	241.89	102.98
3	Profit/ (loss) from operations before Other Income, Finance Costs and Exceptional items (1-2)	(99.27)	89.84	264.94	224.96	473.80
4	Other Income					
5	Profit/ (loss) from ordinary activities before Finance Costs and Exceptional items (3+4)	(99.27)	89.84	264.94	224.96	473.80
6	Finance Costs	41.78	81.44	259.75	292.13	272.35
7	Profit/ (loss) from ordinary activities after Finance Costs and Exceptional items (5-6)	(141.05)	8.40	5.19	(67.17)	201.45
8	Exceptional Items	-	-	-		
9	Profit/ (loss) from ordinary activities before tax (7+8)	(141.05)	8.40	5.19	(67.17)	201.45
10	Tax Expense	(22.69)	7.32	(1.82)	5.50	47.65
11	Profit/ (loss) from ordinary activities after tax (9-10)	(118.36)	1.08	7.01	(72.67)	153.80
12	Extraordinary items (net of tax)		-		-	-
13	Net Profit/ (Loss) for the period (11+12)	(118.36)	1.08	7.01	(72.67)	153.80
	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
15i	Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised):					
	(a) Basic	(1.17)	0.01	0.07	(0.72)	1.52
	(b) Diluted	(1.17)	0.01	0.07	(0.72)	1.52
15ii	Earning Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised):					
	(a) Basic	(1.17)	0.01	0.07	(0.72)	1.52
	(b) Diluted	(1.17)	0.01	0.07	(0.72)	1.52

NOTES TO FINANCIAL STATEMENTS:

- The above Audited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th May 2026
- The above financial results have been prepared in accordance with The Companies (Indian Accounting Standards) Rules, 2015 (INDAS) 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.
- The figures for the quarter ended 31st March, 2026 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.
- The figures for the previous quarters/year have been regrouped, wherever necessary.

For ARIHANT CLASSIC FINANCE LTD.
For Arihant Classic Finance Limited

Mayur Jain
Director
DIN : 00626350

Auth. Sign./Director



Delhi
30-05-2026



NJG & CO.
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Members of **ARIHANT CLASSIC FINANCE LIMITED**

*G-72, First Floor, Kirti Nagar,
Delhi Industrial Area,
West Delhi, Delhi – 110015*

Opinion

We have audited the accompanying financial statements of **ARIHANT CLASSIC FINANCE LIMITED ("the Company")**, which comprise the Balance sheet as at March 31, 2026 and Statement of Profit and Loss (including other comprehensive income), Statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred as the "financial statements") being prepared in accordance with the requirement of Companies Act 2013 (as amended) ("the Act").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with Indian Accounting standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules 2015, as amended ("Ind AS") and the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its **Loss including** other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.



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Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the *Board's Report including Annexure to the Board's Report* but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and those charged with governance for the financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and 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 standalone Ind AS financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, 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 risks 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. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of management's 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 auditor's report to the related disclosures in the financial statements 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 auditor's 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 standalone Ind AS financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.



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Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the '**Annexure 1**' a statement on the matters specified in paragraphs 3 and 4 of the order.
2. As required by section 143 (3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c. The Balance Sheet, Statement of Profit and Loss including Other comprehensive income and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;
 - d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;
 - e. On the basis of written representations received from the directors as on March 31, 2026, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, from being appointed as a director in terms of section 164 (2) of the Act;
 - f. With respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to these financial statements and the operating effectiveness of such controls, refer to our separate Report in '**Annexure 2**' to this report.
 - g. In our opinion, no managerial remuneration for the year ended 31 March 2026 has been paid/provided by the company to its directors, therefore there is no requirement to check whether the payment of remuneration has been paid in accordance with the provisions of section 197 read with Schedule V to the Act;
 - h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position in its financial statements.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.



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- iv. a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, including foreign entities ("intermediaries") with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or behalf of the company ("ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate beneficiaries.
- b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person or entity including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other person or entity identified in any manner whatsoever by or behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries; and
- c) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to the notice that has caused us to believe that representations under sub-clause (a) and (b) contain any material misstatement.
- v. No dividend has been declared or paid during the year by the company.
- vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software, except for the instances, if any, where the audit trail feature was not enabled/operated during the year. Further, during the course of our audit, we did not come across any instance of tampering of the audit trail feature.

For NJG & Co.
Chartered Accountants

NEHA
JAIN

Digitally signed
by NEHA JAIN
Date: 2026.05.30
15:19:36 +05'30'

(CA Neha Jain)
Partner, Mem. No 518583
Firm Regn. No.019718N
UDIN: 26518583UVAHIS5297
Place: New Delhi
Date: 30th May 2026



Annexure 1 to Independent Auditor's Report

Annexure 1 referred to in paragraph (1) under the heading 'Report on other legal and regulatory requirements' of our report even date

To the Members of ARIHANT CLASSIC FINANCE LIMITED

In terms of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government in terms of Section 143(11) of the Companies Act, 2013, we report that:

Clause 3(i): Property, Plant and Equipment

- (a) The Company does not have any Property, Plant, and Equipment.
- (b) Since the Company does not have any Property, Plant, and Equipment, physical verification by the management is not applicable.
- (c) The Company does not hold any immovable property.
- (d) The Company has not revalued any of its Property, Plant, and Equipment during the year.
- (e) According to the information and explanations given to us, no proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988.

Clause 3(ii): Inventory

- (a) The Company holds inventory in the form of listed shares and securities. In our opinion, physical verification of such inventory has been conducted by obtaining demat statements as on 31st March 2026.
- (b) The Company has not been sanctioned any working capital limits in excess of ₹5 crores. Hence, this clause is not applicable.

Clause 3(iii): Investments, Guarantees, Loans and Advances

- (a) The Company is a Non-Banking Financial Company (NBFC), and the principal business is to provide loans. Accordingly, reporting under Clause 3(iii)(a)(A) and 3(iii)(a)(B) is not applicable.
- (b) In our opinion and according to the information and explanations given to us, the terms and conditions of the loans and guarantees provided are not prejudicial to the interest of the Company.
- (c) Based on audit procedures performed, the schedule of repayment of principal and interest has been stipulated, and repayments are generally regular except in the case of credit-impaired assets.
- (d) According to the information provided to us, there are no amounts overdue for more than ninety days.
- (e) The reporting under Clause 3(iii)(e) is not applicable as the Company, being an NBFC, is engaged in the business of lending.
- (f) The Company has not granted any loans or advances in the nature of loans without stipulating the terms or period of repayment to promoters, directors, KMPs, or related parties.



Clause 3(iv): Compliance with Sections 185 and 186

According to the information and explanations given to us and based on the audit procedures performed, the Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013, in respect of loans, investments, guarantees, and securities provided by the Company, as applicable.

Clause 3(v): Deposits

According to the information and explanations given to us, the Company has not accepted any deposits from the public. Hence, the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013, and the rules framed thereunder, as well as the directives issued by the Reserve Bank of India, are not applicable to the Company. In view of this, the reporting requirements regarding any contraventions of such provisions or any orders passed by any authorities or tribunals, as specified under Clause 3(v) of the Order, are not applicable.

Clause 3(vi): Cost Records

To the best of our knowledge and as explained to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013, in respect of the services provided by the Company.

Clause 3(vii): Statutory Dues

- (a) According to the information and explanations given to us, and based on the audit procedures performed, the Company has generally been regular in depositing undisputed statutory dues including , Income Tax, TDS ,other statutory dues, with the appropriate authorities. There were no undisputed amounts payable in respect of the aforesaid statutory dues that were in arrears as at the year-end for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there are no dues of , Income Tax, TDS or any other statutory dues which have not been deposited on account of any dispute as at the year-end.

Clause 3(viii): Unrecorded Income

According to the information and explanations given to us and on the basis of our examination of the records of the Company during the year, there are no transactions that have been surrendered or disclosed as undisclosed income in the Income Tax assessments under the Income Tax Act, 1961. In view of this, there are no transactions involving previously unrecorded income in terms of Clause 3(viii) of the Order.

Clause 3(ix): Loans and Defaults

- (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in repayment of any loans or other borrowings or in the payment of interest thereon to any lender. In view of this, the reporting requirements under Clause 3(ix)(a) of the Order are not applicable.



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- (b) According to the information and explanations given to us and based on the audit procedures performed, we report that the Company has not been declared a wilful defaulter by any bank, financial institution, or other lender.
- (c) According to the information and explanations given to us and the procedures performed by us on the basis of our examination of the records of the Company, the loans were applied for the purposes for which the loans were obtained. In view of this, the reporting required under Clause 3(xiii)(c) of the Order is not applicable.
- (d) According to the information and explanations given to us, the procedures performed by us, and our overall examination of the standalone financial statements of the Company, prima facie, no funds raised on a short-term basis have been used for long-term purposes by the Company. In view of this, the reporting requirements under Clause 3(ix)(d) of the Order are not applicable.
- (e) The company does not have any subsidiary, joint venture and associates hence reporting under this clause is not applicable
- (f) The company does not have any subsidiary, joint venture and associates hence reporting under this clause is not applicable

Clause 3(x): Public Offer / Preferential Allotment

- (a) The Company has not raised any funds through initial public offer, follow-on offer, or private placement.
- (b) The Company has not made any preferential allotment or private placement of shares or convertible debentures during the year.

Clause 3(xi): Fraud

- (a) Based on our audit procedures and the information and explanations given to us by the management, during the year, we have not come across any instance of material fraud either by the Company or on the Company.
- (b) During the year, no report was required to be filed by the auditors with the Central Government under sub-section (12) of Section 143 of the Companies Act, 2013, in Form ADT-4 as prescribed under Rule 11 of the Companies (Audit and Auditors) Rules, 2014.
- (c) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not received any whistleblower complaints during the year.

Clause 3(xii): Nidhi Company

The Company is not a Nidhi Company; hence, Clauses 3(xii)(a), (b), and (c) are not applicable.

Clause 3(xiii): Related Party Transactions

According to the information and explanations given to us and based on our examination of the records of the Company, all transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable, and necessary disclosures have been made in the standalone financial statements as required by the applicable accounting standards.



Clause 3(xiv): Internal Audit

- (a) In our opinion and based on our examination, the Company has an internal audit system commensurate with the size and nature of its business.
- (b) We have considered the reports of the internal auditors of the Company issued till date for the period under audit in determining the nature, timing, and extent of our audit procedures.

Clause 3(xv): Non-Cash Transactions

The Company has not entered into any non-cash transactions with directors or persons connected with them. Hence, compliance with Section 192 of the Act is not applicable.

Clause 3(xvi): Registration under RBI Act

- (a) The Company is required to and is registered under Section 45-IA of the Reserve Bank of India Act, 1934 for conducting Non-Banking Financial Activities.
- (b) The Company has not conducted any NBFC activities without a valid certificate of registration.
- (c) The Company is not a Core Investment Company (CIC); hence, Clauses 3(xvi)(c) and (d) are not applicable.

Clause 3(xvii): Cash Losses

The Company has incurred any cash losses of Rs 67.16 lacs during the current financial year but does not have any cash loss in the immediately preceding financial year.

Clause 3(xviii): Resignation of Auditors

There has been no resignation of the statutory auditors during the year.

Clause 3(xix): Material Uncertainty on Going Concern

According to the information and explanations given to us, and based on our analysis of the financial ratios, ageing of receivables, expected dates of realization of financial assets, and payment schedules of financial liabilities as per the information accompanying the standalone financial statements, and our understanding of the Board of Directors and management plans, we are of the opinion that **no material uncertainty exists** as on the date of the audit report that the Company will be able to meet its liabilities existing at the balance sheet date as and when they fall due within a period of one year from the balance sheet date.

We further clarify that our opinion is based on the facts and circumstances existing as on the date of the audit report. This does not constitute any assurance or guarantee regarding the Company's ability to discharge all such liabilities as and when they fall due.



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Clause 3(xx): Corporate Social Responsibilities–

Based on our examination of the company's financial records and according to the information and explanations provided to us, we report that the company does not meet any of the thresholds specified under Section 135(1) of the Companies Act, 2013, for the applicability of Corporate Social Responsibility provisions. Consequently, the requirements of Section 135 are not applicable to the company for the financial year ended 31st march 2026, hence reporting under clause 3(xx)(a) and 3(xx)(b) is not applicable.

Clause 3(xxi): Reports of Group Companies

The reporting under clause 3(xxi) of the Order is **not applicable** to standalone financial statements. Accordingly, no comment is required in this regard.

For NJG & Co.

Chartered Accountants

NEHA
JAIN

Digitally signed
by NEHA JAIN
Date: 2026.05.30
15:20:07 +05'30'

(CA Neha Jain)

Partner, Mem. No 518583

Firm Regn. No.019718N

UDIN: 26518583UVAHIS5297

Place: New Delhi

Date: 30thMay 2026



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Annexure 2 to the Independent Auditor's Report

Annexure 2 referred to in paragraph 2(f) under the heading 'Report on the other legal and regulatory requirements' of our report of even date

Report on the internal financial controls over financial reporting under clause (i) of sub – section 3 of section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of ARIHANT CLASSIC FINANCE LIMITED ("the Company") as at March 31, 2026, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's responsibility for internal financial controls

The board of directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the standards on auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those standards and the guidance note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting with reference to these standalone Ind AS financial statements and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error.



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

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial control system over financial reporting with reference to these s financial statements.

Meaning of internal financial controls over financial reporting with reference to these Ind AS Financial Statements

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

- (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
- (iii) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent limitations of internal financial controls over financial reporting with reference to these Ind AS Financial Statements

Because of the inherent limitations of internal financial controls over financial reporting with reference to these Ind AS financial statements, including the possibility of collusion or improper management of override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



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Opinion

In our opinion and according to the information and explanations given to us, the Company has, in all material respects, an adequate internal financial control system over financial reporting with reference to these financial statements and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For NJG & Co.

Chartered Accountants

NEHA
JAIN

Digitally signed
by NEHA JAIN
Date: 2026.05.30
15:20:22 +05'30'

(CA Neha Jain)

Partner, Mem. No 518583

Firm Regn. No.019718N

UDIN: 26518583UVAHIS5297

Place: New Delhi

Date: 30thMay 2026

ARIHANT CLASSIC FINANCE LIMITED

Address : G-72, First Floor, Kirti Nagar, Delhi Industrial Area, West Delhi, Delhi -110015

CIN L65910DL1995PLC431057

EMAIL : COMPLIANCE4ARIHANT@GMAIL.COM, CONTACT : 011-45061900

Statement of Assets and Liabilities as on 31 March, 2026

(Rs In Lacs)

	Note no.	Mar. 31, 2026 (Rs.)	Mar. 31, 2025 (Rs.)
A ASSETS			
1 Financial Assets			
a. Cash and Cash Equivalents	3	66.04	75.21
b. Loans	4	4,918.18	6,413.41
c. Investments	5	0.01	0.01
d. Other Financial assets	6	0.08	0.08
Total Financial Assets(I)		4,984.31	6,488.71
2 Non-Financial Assets			
a. Inventories	7	111.01	113.88
b. Current tax assets(Net)	8	43.47	-
c. Deferred tax assets (Net)	9	-	-
d. Other Non-Financial assets	10	19.51	19.51
Total non-financial Assets(II)		174.00	133.40
Total Assets(I+II)		5,158.30	6,622.11
b. LIABILITIES AND EQUITY			
LIABILITIES			
1 Financial Liabilities			
a. Borrowings	11	3,155.00	4,529.57
b. Other Financial liabilities	12	36.10	33.63
Total Financial liabilities(I)		3,191.10	4,563.20
2 Non-Financial Liabilities			
a. Current Tax Liabilities (Net)	13	-	19.04
Total non-financial liabilities(II)		-	19.04
Total Liabilities		3,191.10	4,582.25
3 EQUITY			
a. Equity Share Capital	14	1,014.81	1,014.81
b. Other Equity	15	952.39	1,025.06
Total Equity(III)		1,967.20	2,039.87
Total Liabilities and Equity(I+II+III)		5,158.30	6,622.11

Company Overview and Material Accounting Policies

1-2

The accompanying notes 1 to 40 form an integral part of the financial statements.

As per our report of even date attached

For NJG & CO.

Chartered Accountants

Firm Reg. No. 019718N

CA NEHA JAIN

(Partner)

Membership No. 518583

UDIN: 26518583UVAHIS5297

Place : New Delhi

Dated : 30-05-2026



For and on behalf of the Board of Directors

Madhu Doshi

MADHU DOSHI

DIRECTOR

DIN:00626336

Seema

SEEMA ARORA

CHIEF FINANCIAL OFFICER

For and on behalf of the Board of Directors

MAYNAR JAIN

DIRECTOR

DIN:00626336

POOJA CHUGH

COMPANY SECRETARY

ARIHANT CLASSIC FINANCE LIMITED

Address : G-72, First Floor, Kirti Nagar, Delhi Industrial Area, West Delhi, Delhi -110015

CIN L65910DL1995PLC431057

EMAIL : COMPLIANCE4ARIHANT@GMAIL.COM, CONTACT : 011-45061900

Cash flow Statement for the year ended March. 31, 2026

Particulars	(Rs In lacs)	
	As at Mar 31, 2026	As at Mar 31, 2025
Cash Flow From Operating Activities		
• Profit before tax	-67.16	201.44
Extraordinary Items	-	-
Adjustments for :		
Depreciation and amortisation expenses	-	-
Finance Costs	292.13	272.35
Tax Adjustments	-5.50	1.30
Dividend Received	-	-
Re-measurement (loss)/gain on defined benefit plans	-	-
Operating profit before working capital changes	219.47	475.09
Adjustments for:		
- (Increase)/decrease in loans (non-current)	1,495.23	-3,267.13
- (Increase)/decrease in other financial assets (non-current)	-0.00	1.81
- (Increase)/decrease in other non-current assets	-	0.41
- (Increase)/decrease in inventories	2.88	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 assets	-43.47	-
- 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)	2.47	21.25
- Increase/(decrease) in current provisions	-19.04	19.04
- Increase/(decrease) in other current liabilities	-	-
Cash Generated From operations	1,438.06	-3,216.16
Income tax paid (net)	-	48.95
Cash Generated From operations before extraordinary Items	1,438.06	-3,265.11
Extraordinary Items	-	-
Net Cash From/(used in) Operating Activities (A)	1,657.53	-2,790.02
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	-1,374.57	3,086.87
Finance cost paid	-292.13	-272.35
Net Cash from/(used in) Financing Activities (C)	-1,666.71	2,814.51
Net increase/(decrease) in Cash and Cash Equivalents (A+B+C)	-9.18	24.50
Add: Cash and Cash Equivalents at the beginning of the year	75.21	50.72
Cash and Cash Equivalents at the end of the year	66.04	75.21
Components of cash and cash equivalents		
Cash on Hand	1.18	0.05
With banks -		
On Current Accounts & cheque in hand	64.85	75.16
Total cash and cash equivalents (Refer Note No.-3)	66.04	75.21

The accompanying notes form an integral part of the financial statements.

As per our report of even date attached

For NJG & CO.

Chartered Accountants

Firm Reg. No. 019718N

CA NEHA JAIN

(Partner)

Membership No. 518583

UDIN:

26518583 UYAHIS5297

Place : New Delhi

Dated : 30-05-2026

For and on behalf of the Board of Directors
For Arihant Classic Finance Limited

Madhu Doshi

MADHU DOSHI
DIRECTOR
DIN:00626336Seema
SEEMA ARORA
CHIEF
FINANCIAL
OFFICERMAHESH JAIN
DIRECTOR
DIN:00628354POOMA CHUGH
COMPANY
SECRETARY

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

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 referred by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	Disclose monies are due to either party as a result of the transaction		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. In case any financial indebtedness is incurred or made to or from the bank, 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 (bank loan/advance or other etc.)	Details of other indebtedness	Cost	Tenure	Maturity (Date/advance/inter-corporate deposit/investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilized by the ultimate recipient of funds (if any)			
Add	Delete																									
1	Advent Classic Finance Limited	ANDC4000GA	Dave Kipke Developers Pvt Ltd	ANDC2283JA	Common Director	Loan		\$410000.00	Within the maximum limit as approved			\$621000.00	\$1680428.00	\$1680428.00	Loan		7.00%	Repayable on demand	Loan	8.00%	Repayable on demand	Unsecured	Business Purpose	Loan/balance given		
2	Advent Classic Finance Limited	ANDC4000GA	Innova Infotech LLP	ANDC0189JL	Director & partner	Loan		\$400000.00	Within the maximum limit as approved			\$594894.00	\$830000.00	\$830000.00	Loan		7.00%	Repayable on demand	Loan	8.00%	Repayable on demand	Unsecured	Business Purpose	Loan/balance given		
3	Advent Classic Finance Limited	ANDC4000GA	Mani Lal Bhandari Ltd	ANDC0189JL	Relative of Director & director	Loan		\$100000.00	Within the maximum limit as approved			\$90000.00	\$190000.00	\$190000.00	Loan		7.00%	Repayable on demand	Loan	8.00%	Repayable on demand	Unsecured	Business Purpose	Loan/balance given		
4	Advent Classic Finance Limited	ANDC4000GA	Global Finance Pvt Ltd	ANDC2499JL	Common Director	Loan		\$100000.00	Within the maximum limit as approved			\$60000.00	\$60000.00	\$60000.00	Loan		7.00%	Repayable on demand	Loan	8.00%	Repayable on demand	Unsecured	Business Purpose	Loan/balance given		
5	Advent Classic Finance Limited	ANDC4000GA	O B International Pvt Ltd	ANDC2566JL	Common Director	Loan		\$2000000.00	Within the maximum limit as approved			\$7177000.00	0.00	\$2000000.00	Loan		7.00%	Repayable on demand	Loan	7.50%	Repayable on demand	Unsecured	Business Purpose	Loan/balance given		
6	Advent Classic Finance Limited	ANDC4000GA	Digita Polymers Pvt Ltd	ANDC0189JL	Relative of Director & director	Loan		\$800000.00	Within the maximum limit as approved			\$6012673.00	\$8000000.00	0.00	Loan		7.00%	Repayable on demand	Loan	7.75%	Repayable on demand	Unsecured	Business Purpose	Loan/balance given		
7	Advent Classic Finance Limited	ANDC4000GA	O B International Pvt Ltd	ANDC2566JL	Common Director	Loan		\$8000000.00	Within the maximum limit as approved			\$28253823.00	\$8000000.00	0.00	Loan		7.00%	Repayable on demand	Loan	7.75%	Repayable on demand	Unsecured	Business Purpose	Loan/balance given		
8	Advent Classic Finance Limited	ANDC4000GA	Apont Enterprises LLP	ANDC4712JL	Director & partner	Loan		\$200000.00	Within the maximum limit as approved			\$180000.00	\$7000000.00	\$7000000.00	Loan		7.50%	Repayable on demand	Loan	7.50%	Repayable on demand	Unsecured	Business Purpose	Loan/balance given		
Total value of transaction during the reporting period												79800400														

Notes:

- The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.
- Where a transaction is undertaken between members of the consolidated entity between the listed entity and its subsidiary or between subsidiaries, it may be reported once.
- Loan/bank shall not be required to provide the disclosure with respect to related party transactions including loans, inter-corporate deposits, advances or investments made or given by the listed banks.
- For companies with financial year ending March 31, the information has to be provided for six months ended September 30 and six months ended March 31.
- Companies with financial year ending in other months, the six months period shall apply as applicable.
- Each type of related party transaction (e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type.
- However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.
- In case of a multi-year related party transaction:
- The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".
- The value of the related party transaction referred by the audit committee shall be disclosed in the column "Value of the related party transaction referred by the audit committee".
- The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".
- "Cost" refers to the cost of investment/loan for the listed entity. & Transactions such as acceptance of fixed deposits by banks/NBFCs, participation with related parties, or the terms uniformly applicable different to all shareholders/ public shall also be reported.



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

Date: 30.05.2026

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

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015

Ref: SEBI circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016

In Compliance with Regulation 33(3)(d) of LODR as amended by SEBI circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that, Statutory Auditors of our Company M/s NJG & Co., Chartered Accountants (Firm Registration No. 019718N) have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2026.

Kindly take the above information on record and oblige.

Thanking You,

For Arihant Classic Finance Limited

Seema

Seema Arora
CFO