

**Auditor's Report on the Annual Ind AS Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
**Board of Directors**  
**M/s Arihant Multi Commercial Limited**

We have audited the accompanying statement of Annual Audited Ind As Financial Results of **M/s Arihant Multi Commercial Limited** ('the Company') for the year ended 31st March, 2018 ("the Statements"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express an opinion on this Statement, based on our audit of such annual Ind As financial statements, which has been prepared in accordance with Indian Accounting Standard specified under Section 133 of the Companies Act, 2013 ('the Act') read with rule 7 of the Companies (Account) Rules, 2014 and other accounting principles generally accepted in India.

We conducted our audit of the Statements in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement. An Audit includes examining, on a test basis, evidence supporting the amount disclosed in the statement. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanation given to us, the statement:

- i. is presented in accordance with the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015: and
- ii. gives a true and fair view of the net profit (including other comprehensive income) and other financial information of the Company for the year ended March 31, 2018.

The Statements includes the results for the Quarter ended March 31, 2018, being the balancing figure between audited figures in respect of full financial year which were subject to limited review by us.

For Maheshwari & Co.  
Chartered Accountants  
FRN: 105834W

  
Pawan Gattani  
Partner  
Membership No.144734



Place: Mumbai  
Date: 29<sup>th</sup> May, 2018



# ARIHANT MULTI COMMERCIAL LIMITED

(Formerly known as Lifeline Drugs and Pharma Limited)

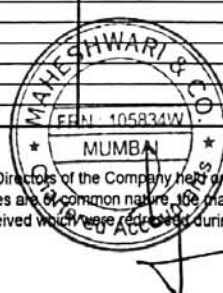
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 Website: www.arihantmulticom.com | CIN No: - L51900MH1982PLC028972

## ARIHANT MULTICOMMERCIAL LIMITED AUDITED FINANCIAL RESULTS FOR THE THREE MONTHS ENDED 31ST MARCH, 2018

PART - 1						(RS. IN LAKH)
SR. NO.	Particulars	3 Months ended	Preceding 3 months ended	Corresponding 3 months ended in previous year	Year to date figures for current period ended	Previous year ended
		31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	a) Net Sales / Income from Operations (Net of Excise Duty)	340.12	19.68	298.00	414.64	348.00
	b) Other Operating Income					
	<b>Total Income from operations (net)</b>	<b>340.12</b>	<b>19.68</b>	<b>298.00</b>	<b>414.64</b>	<b>348.00</b>
2	<b>Expenses</b>					
	a) Cost of Material Consumed					
	b) Purchase of Traded Goods	1029.48	25.33	584.91	1116.99	633.79
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(608.09)	-	(183.25)	(608.09)	(183.25)
	d) Employee benefits expense	0.36	0.36	0.00	2.44	1.40
	e) Depreciation and Amortisation expense	0.16	-	0.35	0.16	0.35
	h) Other Expenses	1.08	0.50	0.58	2.67	3.92
	<b>Total Expenses</b>	<b>423.00</b>	<b>26.19</b>	<b>402.59</b>	<b>514.18</b>	<b>458.21</b>
3	<b>Profit / (Loss) from Operations before other Income, finance costs and Other Income</b>	<b>(82.88)</b>	<b>(6.51)</b>	<b>(104.59)</b>	<b>(99.54)</b>	<b>(109.21)</b>
4	Other Income	33.38	21.84	28.03	99.65	108.63
5	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)</b>	<b>(49.50)</b>	<b>15.33</b>	<b>(76.56)</b>	<b>0.10</b>	<b>0.42</b>
6	Finance Costs	-	-	-	0.03	-
7	<b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)</b>	<b>(49.50)</b>	<b>15.33</b>	<b>(76.56)</b>	<b>0.07</b>	<b>0.42</b>
8	Exceptional Items - Expenditure/(Income)	0.00	-	0.00	0.00	0.00
9	<b>Profit / (Loss) from Ordinary Activities before tax (7 ± 8)</b>	<b>(49.50)</b>	<b>15.33</b>	<b>(76.56)</b>	<b>0.07</b>	<b>0.42</b>
10	Tax Expense - Current	0.02	-	0.12	0.02	0.12
	: Deferred	(0.01)	-	(0.24)	(0.01)	(0.24)
11	<b>Net Profit / (Loss) from Ordinary Activities after tax (9 ± 10)</b>	<b>(49.51)</b>	<b>15.33</b>	<b>(76.44)</b>	<b>0.06</b>	<b>0.54</b>
12	Extraordinary items (Net of Tax expense Rs. Nil)	0.00	-	0.00	0.00	0.00
13	<b>Net Profit / (Loss) for the period (11 ± 12)</b>	<b>(49.51)</b>	<b>15.33</b>	<b>(76.44)</b>	<b>0.06</b>	<b>0.54</b>
14	Paid-up Equity Shares (Face Value Re. 10/- each) **	362.40	362.40	362.40	362.40	362.40
15	Reserves Excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	-	-
16	Earning Per Share (before extraordinary items - not annualised)					
	(a) Basic **	0.000	0.042	0.000	0.001	0.001
	(b) Diluted **	0.000	0.042	0.000	0.001	0.001
17	Earning Per Share (after extraordinary items - not annualised)					
	(a) Basic **	0.000	0.042	0.000	0.001	0.001
	(b) Diluted **	0.000	0.042	0.000	0.001	0.001

PART - 2						
SR. NO.	Particulars	3 Months ended	Preceding 3 months ended	Corresponding 3 months ended in previous year	Year to date figures for current period ended	Previous year ended
		31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
A	<b>PARTICULARS OF SHAREHOLDING</b>					
1	<b>Public Share Holding</b>					
	- Number of Shares	36,215,000	36,215,000	36,215,000	36,215,000	36,215,000
	- Percentage of Shareholding	99.93%	99.93%	99.93%	99.93%	99.93%
2	<b>Promoter and Promoter Group Shareholding</b>					
	a) Pledged / Encumbered					
	- Number of Shares	NIL	NIL	NIL	NIL	NIL
	- Percentage of Shareholding (as a % of the total shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL	NIL
	- Percentage of Shares (as a % of total share capital of the Company)	NIL	NIL	NIL	NIL	NIL
	b) Non - Pledged / Encumbered					
	- Number of Shares	25,000	25,000	25,000	25,000	25,000
	- Percentage of Shares (as a % of total shareholding of promoter and promoters group)	100%	100%	100%	100%	100%
	- Percentage of Shares (as a % of total share capital of the Company)	0.07%	0.07%	0.07%	0.07%	0.07%

PARTICULARS		3 MONTHS ENDED 31.03.2018	
B	<b>INVESTOR COMPLAINTS</b>		
1	PENDING AT THE BEGINNING OF THE QUARTER		NIL
2	RECEIVED DURING THE YEAR		NIL
3	DISPOSED OF DURING THE QUARTER		NIL
4	REMAINING UNRESOLVED AT THE END OF THE QUARTER		NIL



**Notes:**

- The above results have been taken on record in the meeting of the Board of Directors of the Company held on 29th May, 2018
- Since majority of the assets are located in one place and most of the expenses are of common nature, the management has decided not to bifurcate the results and capital employed
- During the quarter ended 31.3.2018, total NIL investors' complaints were received which were received during the quarter itself. There was no complaint pending at the beginning or
- Figures have been regrouped wherever necessary.

**ARIHANT MULTI COMMERCIAL LIMITED**  
**STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2018**

	Particulars	Figures as at the end of current reporting period as on 31/03/2018	Figures as at the end of the previous reporting period as on 31/03/2017
	1	3	4
	<b>I. ASSETS</b>		
	<b>Non-current assets</b>		
	Property, Plant and Equipment	31,837.00	48,154.00
	Financial Assets		
	Income Asset Tax (Net)	8,94,832.00	-
	Other Non Current Assets	3,099.00	2,301.00
	<b>Total Non-current assets</b>	<b>9,29,768.00</b>	<b>50,455.00</b>
	<b>Current assets</b>		
	- Inventories	9,14,32,613.00	3,06,23,731.00
	- Financial Assets		
	(i) Trade receivables	4,66,732.00	2,24,76,060.00
	(ii) Cash and cash equivalents	27,48,160.00	3,15,435.00
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans	12,01,28,806.00	15,97,78,883.00
	(v) Other financial assets	-	15,580.00
	- Other current assets	1,52,93,983.00	2,85,55,342.00
	<b>Total Current Assets</b>	<b>23,00,70,294.00</b>	<b>24,17,65,031.00</b>
	<b>TOTAL ASSETS</b>	<b>23,10,00,062.00</b>	<b>24,18,15,486.00</b>
	<b>II. EQUITY AND LIABILITIES</b>		
	Equity		
	a) Equity Share Capital	3,62,40,000.00	3,62,40,000.00
	b) Other Equity	17,97,09,686.00	17,97,03,550.00
	<b>Total Equity</b>	<b>21,59,49,686.00</b>	<b>21,59,43,550.00</b>
	Non-current liabilities		
	- Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Provisions	-	-
	(iii) Deferred tax liabilities (Net)	-	-
	<b>Total non-current liabilities</b>	<b>-</b>	<b>-</b>
	<b>Current liabilities</b>		
	Financial Liabilities		
	(i) Trade payables	1,50,35,023.00	60,70,855.00
	(ii) Other financial liabilities	15,353.00	1,95,34,328.00
	Other current liabilities	-	-
	Provisions	-	2,66,753.00
	Current Tax Liabilities (Net)	-	-
	<b>Total current liabilities</b>	<b>1,50,50,376.00</b>	<b>2,58,71,936.00</b>
	<b>Total Liabilities</b>	<b>1,50,50,376.00</b>	<b>2,58,71,936.00</b>
	<b>Total Equity and Liabilities</b>	<b>23,10,00,062.00</b>	<b>24,18,15,486.00</b>



**ARIHANT MULTICOMMERCIAL LIMITED**  
**AUDITED FINANCIAL RESULTS FOR THE THREE MONTHS ENDED 31ST MARCH, 2018**

(RS. IN LAKH)

SR NO.	PARTICULARS	3 Months ended	Preceding 3	Corresponding	Year to date	Year to date
		31.03.2018	Months ended	3 months ended	figures for	figures as on
		Audited	31.12.2017	31.03.2017	current period	31.03.2017
			Un-Audited	Un-Audited	ended	Audited
					31.03.2018	
1	Segment Revenue					
a)	Finance & Investment Activities	340.11	19.68	326.03	485.92	298.00
b)	Textile Activities	-	-	-	25.94	50.00
c)	Steel Activities	-	-	-	2.42	-
d)	Other Unallocable Activities	-	-	-	-	-
	Total Income from Operations	340.11	19.68	326.03	514.29	348.00
2	Segment Profit/(Loss) before Interest & Tax					
a)	Finance & Investment Activities	(49.56)	16.19	(75.64)	5.48	4.97
b)	Textile Activities	-	-	-	(7.83)	1.12
c)	Steel Activities	-	-	-	2.42	-
d)	Other Unallocable Activities	-	(0.86)	(0.92)	-	(5.67)
	Profit before Tax	(49.56)	15.33	(76.56)	0.07	0.42
3	Capital Employed					
a)	Finance & Investment Activities	2,037.03	2,166.48	2,355.67	2,037.03	2,355.67
b)	Textile Activities	-	2.85	(224.08)	-	(224.08)
c)	Steel Activities	-	-	9.12	-	9.12
d)	Other Unallocable Activities	-	30.62	18.62	-	18.62
	Total	2,037.03	2,199.95	2,159.33	2,037.03	2,159.33

**Notes**

- 1 Above results were reviewed by Audit Committee taken on record in Board Meeting held on 29th May, 2018
- 2 Statutory Auditors of the Company have carried "Limited Review" for above Results.
- 3 Provision for Taxation will be made at the end of Financial Year.

Place : Mumbai  
 Date : 29th May, 2018

For Arihant Multi Commercial Limited



*Deepak Bansal*

Deepak Bansal  
 Managing Director

