

**Limited Review Report on the Unaudited Financial Results for the Quarter and Half Year ended 30<sup>th</sup> September, 2017 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 reviewed the accompanying statement of unaudited financial Results of **M/s Arihant Multi commercial Limited** ('the Company') for the quarter and half Year ended 30<sup>th</sup> September, 2017 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to the fact that the figures for the corresponding quarter and Half Year ended 30<sup>th</sup> September, 2017, including reconciliation of profits under Indian Accounting Standard (Ind AS) of the corresponding quarter and half year ended with profits reported under previous GAAP, has reported in the financial results has been approved by the Company's Board but has not been subjected to our review/audit.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 provide 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 financial results prepared in accordance with applicable accounting standards i.e. Ind AS Prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Maheshwari & Co.  
Chartered Accountants  
FRN: 105834W

  
Pawan Gattani  
Partner  
Membership No. 144734



Place: Mumbai  
Date: 13<sup>th</sup> November, 2017



# ARIHANT MULTI COMMERCIAL LIMITED

(Formerly known as Lifeline Drugs and Pharma Limited)

Regd office: F/3, C-Wing, 1st Floor, Shah Arcade I, Rani Sati Marg, Malad (E), Mumbai - 400097

Tele: +91 22 28822184 | Fax: +91 22 28822183 | Email: info@arihantmulticom.com

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

## ARIHANT MULTI COMMERCIAL LIMITED UNAUDITED FINANCIAL RESULTS FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 2017

SR. NO.	PARTICULARS	PART - 1					RS. IN LAKHS
		3 Months ended	Preceding 3 Months ended	Corresponding 3 months ended in PREVIOUS YEAR	8 Months ended	Corresponding 8 months ended in PREVIOUS YEAR	Previous year ended
		30.09.2017 (Unaudited)	30.06.2017 (Unaudited)	30.09.2016 (Unaudited)	30.09.2017 (Unaudited)	30.09.2016 (Unaudited)	31.03.2017 (Audited)
1	a) Net Sales / Income from Operations (Net of Excise Duty)						
	b) Other Operating Income	18.96	35.80	0.00	58.62	50.00	348.00
	Total Income from operations (net)	18.96	35.80	0.00	58.62	50.00	348.00
2	Expenses						
	a) Cost of Material Consumed						
	b) Purchase of Finished Goods						
	c) Changes in inventories of finished goods, work in progress and stock-in-trade	27.50	34.08	0.00	58.03	48.89	933.79
	d) Employee benefits expense	0.36	1.36	0.29	1.72	1.40	1.40
	e) Depreciation and Amortisation expense	0.53	0.53	0.10	0.80	0.90	0.90
	f) Other Expenses	0.53	0.53	0.10	0.80	0.90	0.90
	Total Expenses	28.39	36.57	0.39	68.61	51.82	456.21
3	Profit / (Loss) from Operations before other income, finance costs and exceptional items (1 - 2)	(9.43)	(0.69)	(0.39)	(9.99)	(3.82)	(108.21)
4	Other Income	21.60	22.83	27.89	44.49	53.14	108.83
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	12.17	22.14	27.50	34.50	49.32	94.42
6	Finance Costs	-	-	-	-	-	0.00
7	Profit / (Loss) from ordinary activities after finance costs, but before exceptional items (5 + 6)	12.17	22.14	27.50	34.50	49.32	94.42
8	Exceptional Items - Expenditure (Income)	-	-	-	-	-	0.00
9	Profit / (Loss) from Ordinary Activities before tax (7 + 8)	12.17	22.14	27.50	34.50	49.32	94.42
10	Tax Expense - Current	-	-	-	-	-	0.12
	Deferred	-	-	-	-	-	0.12
11	Net Profit / (Loss) from Ordinary Activities after tax (9 + 10)	12.17	22.14	27.50	34.50	49.32	94.42
12	Extraordinary Items (Net of Tax expense Rs. Nil)	-	-	-	-	-	0.54
13	Net Profit / (Loss) for the period (11 + 12)	12.17	22.14	27.50	34.50	49.32	94.42
14	Basic Equity Share Capital (Face Value Rs. 10 each)**	302.40	302.40	302.40	302.40	302.40	302.40
15	Reserves Excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	-	-	1,797.04
16	Earnings Per Share (before extraordinary items - not annualised)	-	-	-	-	-	-
	(a) Basic	0.03	0.06	0.08	0.10	0.14	0.001
	(b) Diluted	0.03	0.06	0.08	0.10	0.14	0.001
17	Earnings Per Share (after extraordinary items - not annualised)	-	-	-	-	-	-
	(a) Basic	0.03	0.06	0.08	0.10	0.14	0.001
	(b) Diluted	0.03	0.06	0.08	0.10	0.14	0.001

SR. NO.	PARTICULARS	PART - 2					Previous year ended
		3 Months ended	3 Months ended	Corresponding 3 months ended in PREVIOUS YEAR	8 Months ended	Corresponding 8 months ended in PREVIOUS YEAR	
		30.09.2017 (Unaudited)	30.06.2017 (Unaudited)	30.09.2016 (Unaudited)	30.09.2017 (Unaudited)	30.09.2016 (Unaudited)	
A	PARTICULARS OF SHAREHOLDING						
1	Public Share Holding						
	- Number of Shares	36,215,000	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%	99.93%
2	Promoter and Promoter Group Shareholding						
	a) Pledged / Encumbered						
	- Number of Shares						
	- Percentage of Shareholding (as a % of the total shareholding of promoter and promoter group)		NIL	NIL		NIL	NIL
	- Percentage of Shares (as a % of total share capital of the Company)		NIL	NIL		NIL	NIL
	b) Non - Pledged / Encumbered						
	- Number of Shares	25,000	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%	100%
	- Percentage of Shares (as a % of total share capital of the Company)	0.07%	0.07%	0.07%	0.07%	0.07%	0.07%

PARTICULARS		3 MONTHS ENDED 30.09.2017	
B	INVESTOR COMPLAINTS		
1	PENDING AT THE BEGINNING OF THE QUARTER		
2	RECEIVED DURING THE YEAR		NIL
3	DISPOSED OF DURING THE QUARTER		NIL
	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 13th November, 2017.
- 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 segment wise on the basis of estimations.
- During the quarter ended 30.09.2017, total NIL investors' complaints were received which were redressed during the quarter itself. There was no complaint pending at the beginning or at the end of the quarter.
- Figures are provisional and have been regrouped wherever necessary.



**ARIHANT MULTI COMMERCIAL LIMITED**  
**UNAUDITED FINANCIAL RESULTS FOR THE SIX MONTHS ENDED 30TH SEPTEMBER, 2017**

PARTICULARS	Rs. In Lakhs					
	3 Months ended 30.09.2017	Preceeding 3 Months ended 31.06.2017	Corrospounding 3 months ended 30.09.2016	6 Months ended 30.09.2017	Corrospounding 6 months ended 30.09.2016	Year to date figures as on 31.03.2017
	Un-Audited				Audited	
Segment Revenue						
Finance & Investment Activities	18 96	7 52	27 89	30 40	35 41	298 00
Textile Activities	-	25 94	-	25 94	50 00	50 00
Steel Activities	-	2 42	-	2 28	2 42	-
Other Unallocable Activities	-	-	-	-	-	-
Total Income from Operations	18 96	35 88	27 89	58 62	87 83	348 00
Segment Profit/(Loss) before Interest & Tax						
Finance & Investment Activities	13 06	29 44	27 89	(22 65)	57 33	4 97
Textile Activities	-	(7 83)	-	(8 23)	(7 83)	1 12
Steel Activities	-	2 42	-	2 28	2 42	-
Other Unallocable Activities	(0 89)	(1 89)	(0 39)	(3 18)	(2 28)	(5 67)
Profit before Tax	12 17	22 14	27 50	(31 78)	49 64	0 42
Capital Employed						
Finance & Investment Activities	2,152 63	2,351 91	2,213 09	2,086 94	2,213 09	2,355 67
Textile Activities	2 85	(221 91)	(31 27)	2 85	(31 27)	(224 08)
Steel Activities	-	-	9 12	-	9 12	9 12
Other Unallocable Activities	29 34	42 49	17 49	28 74	17 49	18 62
Total	2,184.82	2,172.49	2,208.43	2,118.53	2,208.43	2,159.33

- 1) Above results were reviewed by Audit Committee taken on record in Board Meeting held on 13th November, 2017
- 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.

For Arihant Multi Commercial Limited



*Deepak Bansal*

Deepak Bansal  
Managing Director

Place : Mumbai  
Date : 13th November, 2017

