

## ARIHANT MULTI COMMERCIAL LIMITED

(Formerly known as Lifeline Drugs and Pharma Limited)

Regd office: F/3, C-Wing, 1st Floor, Shab Arcade 1, Rani Sati Marg, Malad (E), Mumbai – 400697 Tele; 191-22-28822184 [Fax: 191-22-28822183 [Email: info@arihantmulticom.com Website: - www.arihantmulticom.com [CIN No: - L51900MH1982PLC028972

### 30<sup>th</sup> May, 2016

The Deputy Manager
 Dept of Corp Services
 BSE Limited
 P.J Towers, Dalal Street,
 Fort, Mumbai – 400001

#### BSE Scrip Code : 506113

#### Dear Sir/ Madam,

Sub: - Submission of Financial Results for IV Quarter and Year ended 31<sup>st</sup> March, 2016 in pursuance of regulation 33(3) of LODR, 2015.

#### Dear Sir/Madam

Kindly find enclosed herewith the following:

- A copy of Audited Financial results of the company for the IV Quarter & Year ended 31<sup>st</sup> March, 2016.
- Auditors Report on Financial Results of the Company for the IV Quarter & Year ended 31<sup>st</sup> March, 2016.

Kindly take on record and oblige.

Yours faithfully

For Arihant Multi Commercial Limited,

Doelah

Deepak Bansal Managing Director (DIN: 03578201)



#### Annexure VII

#### Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

#### To, Board of Directors of Arihant Multi Commercial Limited Mumbai

We have audited the quarterly financial results of **Arihant Multi Commercial Limited (CIN L51909MH1982PLC028972)** for the quarter ended March 31, 2016 and the year to date results for the period from April 01, 2015 to March 31, 2016 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / IND AS 34), prescribed, under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. 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 these quarterly financial results as well as the year to date results:

- are presented in accordance with the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the quarter ended March 2016 as well as the year to date results for the period from April 01, 2015 to March 31, 2016.

For Maheshwari & Co. Chartered Accountants FRN No. 105834W

(Pawan Gattahi) Partner M. No. 144734

Place: Mumbai Date: 30-05-2016



Head Office: 10-11, Third Floor, Esplanade Building, 3, A. K. Naik Marg (Bestian Road), Next to New Empire Cinema, Fort, C.S.T, Mumbai - 400 001. Telephone / E-mail: +91-22-22077472 / 620 info@maheshwariandco.co.in, www.maheshwariandco.in

# ARIHANT MULTICOMMERCIAL LIMITED AUDITED FINANCIAL RESULTS FOR THE THREE MONTHS ENDED 31ST MARCH, 2016

SR. No.         Particulars         ended         months ended         3 months ended in previous ended (Audited)         anderse (Audited)           1         a) Net Sales / Income from Operations (Net of Excise Duty)         3930.07         201.37         879.81         4567.04         4270           2         Expenses         2         Expenses         2         6.0         -         -         -           2         Expenses         12.20         (91.34)         (54.17)         (50.11)         (65.11)           6         Contanges framade Goods         3992.20         32.62         10.04.71         4708.28         4372           6         Contanges in twentories of finished goods, work-in-progress         12.20         (91.34)         (54.17)         (50.11)         (65.17)           6         Deprecision and Amortisation expense         2.97         1.96         12.86         11.92         74.42	-	PART - 1	_				(RS. IN LAKH
Audited         (Audited)         (Audited)         (Audited)         (Audited)         (Audited)           1         a) Net Sales / Income from Cherations (Net of Excise Duty)         3930.07         201.37         879.81         4567.04         4270           0. Other Operating Income Inetity         3930.07         201.37         879.81         4567.04         4270           2         Expenses		Particulars		months	3 months ended	figures for current period	Previous yea ended
1         Operations (Net of Excise Duty)         3830.07         201.37         879.81         4567.04         4270           b) Other Operating income freful			the second s	and the second state of the second	the second state is a second state of the seco		31.03.2015 (Audited)
b) Other Operating income         Total Income from operations (net)         3930.07         201.37         879.81         4567.04         4270           2         Expenses	1		3930.07	201.37	879.81	4567.04	4270.23
Inel         Interface         Interface           2         Expenses         Interface         Interface           3. Cost of Material Consumed         Second Material Consumed         Second Material Consumed         Second Material Consumed           b. Purchase of Traded Goods         Sige 220         Sige 220         Sige 220         Sige 220           c. Changes in inventories of finished goods, work-in-progress and stock -in-trade         (91.34)         (54.17)         (50.11)         (65.13)           d. Employee benefits expense         2.59         3.00         6.21         11.54         15           e. Depreciation and Amortisation 0.45         0.06         0.43         0.70         0.0           h. Other Expenses         2.97         1.96         12.60         10.93         21           Total Expenses         4010.41         240.52         969.77         4681.32         4344           Profit (Loss) from Operations         3         13.71         32.75         121.84         184           Profit (Loss) from ordinary         6         7.56         90.         60.00         0.00         0.00         0.00           activities after finance costs         (52.78)         (7.44)         (57.22)         7.56         90.	_	b) Other Operating Income	3030.07	201 37	870.84	4567.04	4270.2
a         Cost of Material Consumed         -           b.         Purchase of Traded Goods         3992.20         326.82         1004.71         4708.26         4372           c.         Changes in Inventories of finished goods, work-progress         12.20         (91.34)         (54.17)         (50.11)         (65.11)           d.         Employee benefits expense         2.59         3.00         0.21         11.54         15           e.         Depreciation and Amortisation expense         0.45         0.06         0.43         0.70         0           h.         Other Expenses         2.97         1.96         12.80         10.33         21           Total Expenses         4010.41         240.52         968.78         4681.32         4344           Profit / (Loss) from Operations before other income, finance costs and exceptional items (1 - 21         (80.34)         (39.15)         (89.97)         (114.28)         (74.1)           5         activities before finance costs and exceptional items (2 4)         (57.22)         7.56         90.           6         Finance Costs         0.00         0.00         0.00         0.00         0.00         0.00           7         activities after finance costs and exceptional items (5 2.78)         (7	-	(net)	0000.01	201.07	070.01	4001.04	421 0.2
b. Purchase of Traded Goods         3982.20         328.82         1004.71         4708.26         4372           c. Changes In work-in-progress and stock -n-trade         12.20         (91.34)         (54.17)         (50.11)         (65.           d. Employee benefits expense         2.59         3.00         6.21         11.54         15           e. Depreciation and Amortisation expense         0.45         0.06         0.43         0.70         0           h. Other Expenses         2.57         1.96         12.80         10.93         21           Total Expenses         4010.41         240.52         968.78         4681.32         4344           Profit / (Loss) from Operations and exceptional items (1 - 21)         (52.78)         (7.44)         (57.22)         7.56         90.           6         Finance Costs and exceptional items (3 ± 4)         (52.78)         (7.44)         (57.22)         7.56         90.           6         Finance Costs         0.00	2						
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade         (91.34)         (54.17)         (50.11)         (65.11)           d. Employee benefits expense         2.59         3.00         6.21         11.54         15           e. Depreciation and Amorisation expense         0.45         0.06         0.43         0.70         0           h. Other Expenses         2.97         1.96         12.80         10.83         21           1 total Expenses         4010.41         240.52         969.78         4681.32         4344           9 Profit / (Loss) from Operations costs and exceptional items (1 - 21)         (80.34)         (39.15)         (89.97)         (114.28)         (74.1)           4 Other income         27.56         31.71         32.75         121.84         184           9 rofit / (Loss) from ordinary activities before fnance costs (52.78)         (7.44)         (57.22)         7.56         90.           6 Finance Costs         0.00         0.00         0.00         0.00         0.00         0.00           9 Profit / (Loss) from ordinary activities after finance costs (52.78)         (7.44)         (57.22)         7.56         90.           9 Expenditure(income)         0.00         0.00         0.00         0.00         0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
e.         Depreciation and Amortisation expense         0.45         0.08         0.43         0.70         0           h.         Other Expenses         2.97         1.96         12.60         10.93         21           Total Expenses         4010.41         240.52         969.78         4681.32         4344           Profit / (Loss) from Operations costs and exceptional items (1 - 21         (114.28)         (74.4)         (74.2)           4         Other income         27.56         31.71         32.75         121.84         184.           9 Forfit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)         (57.22)         7.56         90.           6         Finance Costs         0.00         0.00         0.00         0.00         0.00           9 Profit / (Loss) from ordinary activities after finance costs         (52.78)         (7.44)         (57.22)         7.56         90.           9         Expending/(income)         0.00         0.00         0.00         0.00         0.00         0.00           9         Profit / (Loss) from Ordinary Activities before tar. (7 ± 3)         (52.78)         (7.44)         (57.22)         7.56         90.           10         Tordinary Activities after tax (9 ± (52.78)		c. Changes in inventories of finished goods, work-in-progress					4372.2
expense         0.45         0.08         0.43         0.70         0           h. Other Expenses         2.67         1.96         12.60         10.83         21           Total Expenses         4010.41         240.52         969.78         4681.32         4344           Profit / (Loss) from Operations before other income, finance costs and exceptional items (1 - 21)         (80.34)         (39.15)         (89.97)         (114.28)         (74.1 21)           4 Other income         27.56         31.71         32.75         121.84         184.           Profit / (Loss) from ordinary activities before finance costs         (52.78)         (7.44)         (57.22)         7.56         90.           16         Finance Costs         0.00         0.00         0.00         0.00         0.00         0.00           9 coft / (Loss) from ordinary activities after finance costs         (52.78)         (7.44)         (57.22)         7.56         90.           18         Expendinue items - Expendinue (income)         0.00         0.00         0.00         0.00         0.00           19         Poft / (Loss) from Ordinary Activities before tax (7 ± 8)         (7.44)         (57.22)         7.56         90.           10         Tax Expense. Current         2.35		d. Employee benefits expense	2.59	3.00	6.21	11.54	15.60
h. Other Expenses         2.97         1.96         12.80         10.93         21           Total Expenses         4010.41         240.52         966.78         4681.32         4344           Profit / (Loss) from Operations before other income, finanace costs and exceptional items (1- 2)         (80.34)         (39.15)         (89.97)         (114.28)         (74.1)           21         21         (114.28)         (74.2)         (74.2)         (75.22)         7.56         90.           3         activities before finance costs and exceptional items (3 ± 4)         (57.22)         7.56         90.           6         Finance Costs         0.00         0.00         0.00         0.00         0.00           7         activities after finance costs but before exceptional items (5 ± 6)         (52.78)         (7.44)         (57.22)         7.56         90.           8         Exceptional items - 6 but before exceptional items (5 ± 6)         0.00         0.			0.45	0.08	0.43	0.70	0.70
Total Expenses         4010.41         240.52         969.78         4681.32         4344.           Profit / (Loss) from Operations solve and exceptional items (1 - 2).         (80.34)         (39.15)         (89.97)         (114.28)         (74.3)           4         Other income         27.56         31.71         32.75         121.84         184.           5         activities before finance costs and exceptional items (3 ± 4)         (74.4)         (57.22)         7.56         90.           6         Finance Costs         0.00			2.97	1.96	12.60	10.93	21.09
3         before other income, finanace costs and exceptional items (1 -         (80.34)         (39.15)         (89.97)         (114.28)         (74.1)           4         Other income         27.56         31.71         32.75         121.84         184.           Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)         (57.22)         7.56         90.           6         Finance Costs         0.00         0.00         0.00         0.00         0.00           7         activities after finance costs but before exceptional items (5 ± 6)         (7.44)         (57.22)         7.56         90.           8         Exceptional items - but before exceptional items (5 ± 6)         (7.44)         (57.22)         7.56         90.           9         Profit / (Loss) from Ordinary Activities before tax (7 ± 8)         (52.78)         (7.44)         (57.22)         7.56         90.           10         Tax Expense: Current         2.35         28.         28.         28.         28.         29.         2.35         28.         28.         28.         28.         28.         28.         2.35         28.         28.         28.         28.         28.         28.         2.35         28.         28.         28.         28. </td <td></td> <td>Total Expenses</td> <td>4010.41</td> <td>240.52</td> <td>969.78</td> <td>4681.32</td> <td>4344.43</td>		Total Expenses	4010.41	240.52	969.78	4681.32	4344.43
Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)         (52.78)         (7.44)         (57.22)         7.56         90,           6         Finance Costs         0.00	3	before other income, finanace	(80.34)	· (39.15)	(89.97)	(114.28)	(74.20
5         activities before finance costs and exceptional items (3 ± 4)         (52.78)         (7.44)         (57.22)         7.56         90,           6         Finance Costs         0.00         0	4	Other Income	27.56	31.71	32.75	121.84	164.75
Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)         (52.78)         (7.44)         (57.22)         7.56         90.           8         Exceptional items - Expenditure/(income)         0.00         0	5	activities before finance costs	(52.78)	(7.44)	(57.22)	7.56	90.59
7       activities after finance costs but before exceptional Items (5 ± 6)       (52.78)       (7.44)       (57.22)       7.56       90.         8       Exceptional Items - Exceptional	6	Finance Costs	0.00	0.00	0.00	0.00	0.00
8         Exceptional Items - Expenditure/(Income)         0.00	7	activities after finance costs but before exceptional items (5	(52.78)		(57.22)	7.56	90.55
9         Profit / (Loss) from Ordinary Activities before tax (7 ± 8)         (52.78)         (7.44)         (57.22)         7.56         90.           10         Tax Expense: Current         2.35         28.         2.35         28.           ::Deffered	8	Exceptional Items -	0.00	0.00	0.00	0.00	0.00
10       Tax Expense: Current       2.35       28.         : Deffered	9	Profit / (Loss) from Ordinary	(52.78)	(7.44)	(57.22)	7.56	90.59
Net Profit / (Loss) from         (52.78)         (7.44)         (57.22)         5.21         62.           10         Ordinary Activities after tax (9 ± 10)         (52.78)         (7.44)         (57.22)         5.21         62.           12         Extraordinary items (Net of Tax expense Rs. Nil)         0.00 <td></td> <td>Tax Expense: Current</td> <td></td> <td></td> <td></td> <td>2.35</td> <td>28.22</td>		Tax Expense: Current				2.35	28.22
12         expense Rs. Nil)         0.00	11	Net Profit / (Loss) from Ordinary Activities after tax (9 ±	(52.78)	(7.44)	(57.22)	5.21	62.37
13         period (11 ± 12)         (52.76)         (7.44)         (57.22)         5.21         52.21			0.00	0.00	0.00	0.00	0.00
14       Paid-up Equity Shares (Face Value Re. 10/- each) **       362.40			(52.78)	(7.44)	(57.22)	5.21	62.37
15       Reserves as per Balance Sheet of previous accounting year       -       -       1,791.3         Earning Per Share (before extraordinary items - not annualised)       -       -       -       -         (a) Basic **       (0.15)       (0.02)       (0.16)       0.014       0.1         (b) Diluted **       (0.15)       (0.02)       (0.16)       0.014       0.1         17       Earning Per Share (after extraordinary items - not annualised)       -       -       -       -         (a) Basic **       (0.15)       (0.02)       (0.16)       0.014       0.1		Paid-up Equity Shares (Face	362.40	362.40	362.40	362.40	362.40
16       extraordinary items - not annualised)       0	15	Reserves as per Balance Sheet of	-	-	+		1,791.30
(a) Basic **         (0.15)         (0.02)         (0.16)         0.014         0.11           (b) Diluted **         (0.15)         (0.02)         (0.16)         0.014         0.11           Earning Per Share (after annualised)         (0.15)         (0.02)         (0.16)         0.014         0.11           (a) Basic **         (0.15)         (0.02)         (0.16)         0.014         0.11	16	extraordinary items - not					
Earning Per Share (after           17         extraordinary items - not annualised)           (a) Basic **         (0.15)           (0.20)         (0.16)		(a) Basic **			the second se		0.172
(a) Basic ** (0.15) (0.02) (0.16) 0.014 0.1	17	Earning Per Share (after extraordinary items - not	(0.15)	(0.02)	(0.16)	0.014	0.172
			(0.15)	(0.02)	(0.16)	0.014	0.172
						and the second se	0.172



	PART - 2						
R. 10.	Darticulars	3 Months ended	Preceding 3 months ended	Corressponding 3 months ended in previous year	Year to date figures for current period ended	Previous year ended	
		31.03.2016	31.12.2015	31.03.2015	31.03.2016	31.03.2015	
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
A	PARTICULARS OF SHAREHOLDING			•			
1	Public Share Holding						
_	- Number of Shares	3,62,15,000	3,62,15,000	3,62,15,000	3,62,15,000	3,62,15,000	
	- Percentage of Shareholding	99.93%	99.93%	99.93%	99.93%	99.93%	
2	Promoter and Promoter Group Shareholding						
	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	
	<ul> <li>Percentage of Shares (as a % of total share capital of the Company)</li> </ul>	NIL	NIL	NIL	NIL	NIL	
	b) Non - Pledged / Encumbered				- A		
	- Number of Shares	25,000	25,000	25,000	25,000	25,000	
	<ul> <li>Percentage of Shares (as a % of total shareholding of promoter and promoters group)</li> </ul>	100%	100%	100%	100%	100%	
	<ul> <li>Percentage of Shares (as a % of total share capital of the Company)</li> </ul>	0.07%	0.07%	0.07%	0.07%	0.07%	

_	PARTICULARS	3 MONTHS ENDED 31.03.2016
в	INVESTOR COMPLAINTS	
1	PENDING AT THE BEGINNING C	NIL
2	RECEIVED DURING THE YEAR	NIL
3	DISPOSED OF DURING THE QU	NIL
4	REMAINING UNRESOLVED AT T	NIL

#### Notes:

- 1. The above results have been taken on record in the meeting of the Board of Directors of the
- 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
- 3 During the quarter ended 31.3.2016, 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
- 4 Figures have been regrouped wherever necessary.

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SR NO.	PARTICULARS	3 Months ended 31.03.2016	Preceeding 3 Months ended 31.12.2015	Corrosponding 3 months ended 31.03.2015	Year to date figures for current period ended 31.03.2016	Year to date figures as on 31.03.2015
	4		Un-Audited		Un-Audited	Audited
1	Segment Revenue					
a)	Finance & Investment Activities	27.56	31.71	32.75	200.87	164.79
b)	Textile Activities	2,108.35	201.37	855.35	2,666.28	4,245.77
C)	Steel Activities	1,821.73	-	-	1,821.73	
d)	Other Unallocable Activities	-	-		-	24.46
	Total Income from Operations	3,957.64	233.08	888.10	4,688.88	4,435.02
2	Segment Profit/(Loss) before Interest & Tax					
a)	Finance & Investment Activities	(45.25)	31.71	32.75	49.01	164.79
b)	Textile Activities	(8.35)	(34.11)	(70.74)	(25.11)	(36.81
c)	Steel Activities	6.83		-	6.83	
d)	Other Unallocable Activities	(6.01)	(5.04)	(19.23)	(23.17)	(37.39
	Profit before Tax	(52.78)	(7.44)	(57.22)	7.56	90.59
3	Capital Employed					
a)	Finance & Investment Activities	2,049.34	1,655.27	1,662.73	2,210.76	1,662.73
b)	Textile Activities	95.36	430.57	1,192.06	(53.18)	1,192.06
c)	Steel Activities	9.12	-		9.12	
d)	Other Unallocable Activities	5.08	5.34	216.95	(7.80)	216.95
100	Total	2,158.90	2,091.18	3,071.74	2,158.90	3,071.74

Notes

1 Above results were reviewed by Audit Committee taken on record in Board Meeting held on 30 MAY 2016

2 Statutory Auditors of the Company have carred "Limited Review" for above Results.

3 Provision for Taxation will be made at the end of Financial Year.

Place: Mumbai Date: 3 0 MAY 2016 For : Arihant Multi Commercial Limited s/d-Deepak Bansal Managing Director





#### ARIHANT MULTI COMMERCIAL LIMITED

IN (LAKHS)

Statement of Assets and Liabilities		For period ended 31/03/2016	For year 31/03/2015	
Sr.	Particulars	Amount(in Rs.)	Amount(in Rs.	
A	EQUITY AND LIABILITIES			
_		1		
1	Shareholders' funds			
-	(a) Share capital	362.40	362.4	
	(b) Reserves and surplus	1,796.51	1,791.3	
	(c) Money received against	-		
	share warrants			
3	Sub-total - Shareholders' funds	2,158.91	2,153.7	
	Share application money pending allotment	•		
31	Minority Interest			
4 1	Non-current liabilities			
_	(a) Long-term borrowings	-		
	(b) Deferred tax liabilities (net)	0.21	0.20	
	(c) Other long-term liabilities	-		
	(d) Long-term provisions	-		
5	Sub-total - Non-current liabilities	0.21	0.20	
50	Current liabilities			
50				
-	(a) Short-term borrowings			
-	(b) Trade payables	4,131.35	1,021.91	
_	(c) Other current liabilities	110.42	0.28	
	(d) Short-term provisions	13.74	22.79	
_	Sub-total - Current liabilities	4,255.51	1,044.98	
Т	OTAL - EQUITY AND LIABILITIES	6,414.63	3,198.88	
BA	SSETS			
-			_	
111	(a) Fixed assets	0.83	1.06	
+	(b) Non-current investments	0.05	1.00	
-	(c) Deferred tax assets (net)	-		
	(d) Long-term loans and	-		
a	dvances			
	(e) Other non-current assets	-		
-	Sub-total - Non-current assets	0.83	1.06	
20	Current assets			
	(a) Current investments	-		
	(b) Inventories	122.98	72.87	
	(c) Trade receivables	4,350.93	1,192.05	
	(d) Cash and cash equivalents	4.26	215.89	
а	(e) Short-term loans and dvances	1,935.48	1,717.01	
	(f) Other current assets	0.15		
	Sub-total - Current assets	6,413.80	3,197.82	



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