



# 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@arivantmulticom.com  
Website: - www.arivantmulticom.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:

1. A copy of Audited Financial results of the company for the IV Quarter & Year ended 31<sup>st</sup> March, 2016.
2. 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,

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

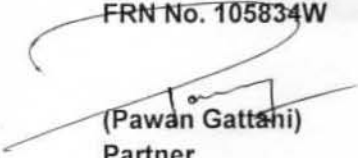
We have audited the quarterly financial results of **Arihant Multi Commercial Limited (CIN L51909MH1982PLC028972)** for the quarter ended March 31, 2016 and the year to date results for the period from April 01, 2015 to March 31, 2016 attached herewith, being submitted by the company pursuant to the 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:

- (i) 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 Gattani)  
Partner  
M. No. 144734



Place: Mumbai  
Date: 30-05-2016

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

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
		31.03.2016	31.12.2015	31.03.2015	31.03.2016	31.03.2015
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	a) Net Sales / Income from Operations (Net of Excise Duty)	3930.07	201.37	879.81	4567.04	4270.23
	b) Other Operating Income					
	<b>Total Income from operations (net)</b>	<b>3930.07</b>	<b>201.37</b>	<b>879.81</b>	<b>4567.04</b>	<b>4270.23</b>
2	<b>Expenses</b>					
	a. Cost of Material Consumed					
	b. Purchase of Traded Goods	3992.20	326.82	1004.71	4708.26	4372.21
	c. Changes in inventories of finished goods, work-in-progress and stock -in-trade	12.20	(91.34)	(54.17)	(50.11)	(65.17)
	d. Employee benefits expense	2.59	3.00	6.21	11.54	15.60
	e. Depreciation and Amortisation expense	0.45	0.08	0.43	0.70	0.70
	h. Other Expenses	2.97	1.96	12.60	10.93	21.09
	<b>Total Expenses</b>	<b>4010.41</b>	<b>240.52</b>	<b>969.78</b>	<b>4681.32</b>	<b>4344.43</b>
3	<b>Profit / (Loss) from Operations before other income, finance costs and exceptional items (1 - 2)</b>	<b>(80.34)</b>	<b>(39.15)</b>	<b>(89.97)</b>	<b>(114.28)</b>	<b>(74.20)</b>
4	Other Income	27.56	31.71	32.75	121.84	164.79
5	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)</b>	<b>(52.78)</b>	<b>(7.44)</b>	<b>(57.22)</b>	<b>7.56</b>	<b>90.59</b>
6	Finance Costs	0.00	0.00	0.00	0.00	0.00
7	<b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)</b>	<b>(52.78)</b>	<b>(7.44)</b>	<b>(57.22)</b>	<b>7.56</b>	<b>90.59</b>
8	Exceptional Items - Expenditure/(Income)	0.00	0.00	0.00	0.00	0.00
9	<b>Profit / (Loss) from Ordinary Activities before tax (7 ± 8)</b>	<b>(52.78)</b>	<b>(7.44)</b>	<b>(57.22)</b>	<b>7.56</b>	<b>90.59</b>
10	Tax Expense: Current				2.35	28.22
	: Deferred					
11	<b>Net Profit / (Loss) from Ordinary Activities after tax (9 ± 10)</b>	<b>(52.78)</b>	<b>(7.44)</b>	<b>(57.22)</b>	<b>5.21</b>	<b>62.37</b>
12	Extraordinary items (Net of Tax expense Rs. Nil)	0.00	0.00	0.00	0.00	0.00
13	<b>Net Profit / (Loss) for the period (11 ± 12)</b>	<b>(52.78)</b>	<b>(7.44)</b>	<b>(57.22)</b>	<b>5.21</b>	<b>62.37</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	-	-	-	-	1,791.30
16	Earning Per Share (before extraordinary items - not annualised)					
	(a) Basic **	(0.15)	(0.02)	(0.16)	0.014	0.172
	(b) Diluted **	(0.15)	(0.02)	(0.16)	0.014	0.172
17	Earning Per Share (after extraordinary items - not annualised)					
	(a) Basic **	(0.15)	(0.02)	(0.16)	0.014	0.172
	(b) Diluted **	(0.15)	(0.02)	(0.16)	0.014	0.172



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
		31.03.2016 (Audited)	31.12.2015 (Unaudited)	31.03.2015 (Audited)	31.03.2016 (Audited)	31.03.2015 (Audited)
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>					
<b>1</b>	<b>Public Share Holding</b>					
	- 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%
<b>2</b>	<b>Promoter and Promoter Group Shareholding</b>					
	<b>a) Pledged / Encumbered</b>					
	- 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>b) Non - Pledged / Encumbered</b>					
	- 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 31.03.2016
<b>B</b>	<b>INVESTOR COMPLAINTS</b>	
1	PENDING AT THE BEGINNING OF	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
2. 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.



Rs. In Lacs

SR NO.	PARTICULARS	3 Months ended 31.03.2016	Preceeding 3 Months ended 31.12.2015	Corrospounding 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
		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
	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 carried "Limited Review" for above Results.
- 3 Provision for Taxation will be made at the end of Financial Year.

Place : Mumbai

Date: 30 MAY 2016

For : Arihant Multi Commercial Limited

s/d-  
Deepak Bansal  
Managing Director



Statement of Assets and Liabilities		For period ended 31/03/2016	For year 31/03/2015
Sr.	Particulars	Amount(in Rs.)	Amount(in Rs.)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' funds</b>		
	(a) Share capital	362.40	362.40
	(b) Reserves and surplus	1,796.51	1,791.30
	(c) Money received against share warrants	-	-
	<b>Sub-total - Shareholders' funds</b>	<b>2,158.91</b>	<b>2,153.70</b>
<b>2</b>	<b>Share application money pending allotment</b>	-	-
<b>3</b>	<b>Minority Interest</b>	-	-
<b>4</b>	<b>Non-current liabilities</b>		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (net)	0.21	0.20
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	<b>Sub-total - Non-current liabilities</b>	<b>0.21</b>	<b>0.20</b>
<b>5</b>	<b>Current liabilities</b>		
	(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
	<b>Sub-total - Current liabilities</b>	<b>4,255.51</b>	<b>1,044.98</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>6,414.63</b>	<b>3,198.88</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Fixed assets	0.83	1.06
	(b) Non-current investments	-	-
	(c) Deferred tax assets (net)	-	-
	(d) Long-term loans and advances	-	-
	(e) Other non-current assets	-	-
	<b>Sub-total - Non-current assets</b>	<b>0.83</b>	<b>1.06</b>
<b>2</b>	<b>Current assets</b>		
	(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
	(e) Short-term loans and advances	1,935.48	1,717.01
	(f) Other current assets	0.15	-
	<b>Sub-total - Current assets</b>	<b>6,413.80</b>	<b>3,197.82</b>
	<b>TOTAL - ASSETS</b>	<b>6,414.63</b>	<b>3,198.88</b>

