Registered Office: G-72, First Floor, Kirti Nagar, Delhi Industrial Area, West Delhi, New Delhi 110015
Tel.:011- 45061917, FAX: 45061922, E-mail: compliance4arihant@ gmail.com
Website: https://arihantclassic.in/ CIN: L65910DL1995PLC431057

Date: 03/09/2026

To,

Metropolitan Stock Exchange of India Ltd. (MSEI)
205(A), 2nd floor, Piramal Agastya Corporate Park,
Kamani Junction, LBS Road, Kurla (West),
Mumbai – 400070, India

Company Symbol: ARIHANTCFL
ISIN: INE763C01011

Sub: Notice of 31st Annual General Meeting and Annual Report for the Financial Year 2025-26.

Kindly note that the 31st Annual General Meeting (**"AGM"**) of the Company is scheduled to be held on Tuesday, September 29, 2026 at 01:00 PM (IST) through Video Conference (**"VC"**) / Other Audio Visual Means (**"OAVM"**), in compliance with the applicable provisions of the Companies Act, 2013 and the Rules made thereunder and the Securities and Exchange Board of India (**"SEBI"**) (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with General Circular issued by the Ministry of Corporate Affairs and Securities and Exchange Board of India (SEBI)

Pursuant to Regulation 30, 34 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Notice convening the 31st AGM and the Annual Report of the Company for the Financial Year (F.Y.) 2025-26.

The Notice and Annual Report are being sent electronically to all Members of the Company whose email addresses are registered with the Company, Alankit Assignments Limited (Registrar & Share Transfer Agent) ("RTA")/ Depositories.

Further, pursuant to Regulation 36(1)(b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, a letter providing the web-link and exact path to access the Notice & Annual Report is being dispatched to those members who have not registered their e-mail address with the Company/RTA/ Depositories, is also enclosed herewith.

The Notice convening the 31st AGM along with the Annual Report for the F.Y. 2025-26 is also uploaded on the Company's website at https://arihantclassic.in/investor-relations.aspx?type=91, website of National Securities Depository Limited at www.evoting.nsdl.com and on the website of Metropolitan Stock Exchange at https://www.msei.in/.

We request you to take the same on your record.

Thanking You.

Yours faithfully,

For Arihant Classic Finance Limited

POOJA CHUGH Digitally signed by POOJA CHUGH Date: 2026.09.03 18:10:21 +05'30'

Pooja Chugh
Designation: Company Secretary
Membership No: A46833

Encl.: a/a

ARIHANT CLASSIC FINANCE LIMITED

Registered Office: G-72, First Floor, Kirti Nagar, Delhi Industrial Area, West Delhi, New Delhi 110015
Tel.:011- 45061917, FAX :45061922, E-mail: compliance4arihant@ gmail.com
Website: https://arihantclassic.in/ CIN: L65910DL1995PLC431057

31ST ANNUAL REPORT 2025-26

CONTENTS

CORPORATE INFORMATION

THE BOARD:

❖ **Mayur Jain**,	Chairperson & Non-Executive Director
❖ **Tina Hasmukh Mutha,**	Managing Director & Executive Director
❖ **Madhu Doshi**,	Non-Executive Director
❖ **Jatin Kakkar**,	Non-Executive Independent Director
❖ **Vikram Kishore Mutha**,	Non-Executive Independent Director
❖ **Mohit Chaturvedi**,	Non-Executive Independent Director

COMPANY SECRETARY

Pooja Chugh

CHIEF FINANCIAL OFFICER

Seema Arora

(Appoint w.e.f 12.11.2025)

AUDITOR (S)

M/s. NJG & Co.

115, New Delhi House

27, Barakhamba Road, New Delhi – 110001

REGISTERED OFFICE:

G-72, First Floor, Kirti Nagar, Delhi Industrial Area, West Delhi, New Delhi, India, 110015

CIN, WEBSITE ADDRESS AND EMAIL

(L65910DL1995PLC431057)

http://arihantclassic.in/

compliance4arihant@gmail.com

SHARE REGISTRAR AGENT

M/s Alankit Assignments Limited

Alankit House, 4E/2 Jhandewalan Extension

New Delhi – 110055

Contact Person: Mr. JK Singla

e-mail id: jksingla@alankit.com,

virenders@alankit.com

NOTICE

Notice is hereby given that the 31st Annual General Meeting of the Members of **Arihant Classic Finance Limited** is scheduled to be held on Tuesday, 29th September 2026 at 01:00 P.M. through Video Conferencing ('VC')/Other Audio-Visual Means ('OAVM') facility to transact the following:

ORDINARY BUSINESS:

1. **Adoption of Audited Financial Statements**

   To receive, consider and adopt the Audited Balance Sheet as at 31st March 2026, the Profit and Loss Account and the Cash Flow Statement of the Company for the year ended 31st March 2026, notes to Financial Statements, Board's Report and Auditor's Report thereon.

2. **Appointment of Mr. Mayur Jain (DIN: 00626354), who is liable to retire by rotation and being eligible, offers himself for re-appointment.**

   To consider and, if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

   RESOLVED THAT pursuant to the provisions of Section 152 and all other applicable provisions, if any, of the Companies Act, 2013 read with the Rules made thereunder, **Mr. Mayur Jain (DIN: 00626354)**, Non-Executive Director, who retires by rotation at this meeting, being eligible for reappointment, has confirmed his eligibility and willingness to accept the office, be and is hereby reappointed as the Non-Executive Director of the Company to hold the office for the current tenure based on his terms of appointment.

SPECIAL BUSINESS

3. **To reappoint Mrs. Tina Hasmukh Mutha (DIN: 02260980) as Managing Director of the Company.**

   To consider and, if thought fit, to pass with or without modification(s), the following resolution as an Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198 and 203 read with Schedule V and all other applicable provisions, if any, of the Companies Act, 2013 (" the Act"), the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), relevant provisions of the Articles of Association of the Company, and other applicable provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and subject to such other requisite consents, permissions and approvals, as may be required, and as recommended by the Nomination and Remuneration Committee (the "NRC") and the Board of Directors of the Company (the "Board"), approval of the Members of the Company be and is hereby accorded for the re-appointment of Mrs. Tina Hasmukh Mutha (DIN: 02260980) as "Managing Director" of the Company, for a further period of 5 (Five) consecutive years with effect 1st November, 2025 to 31st October, 2030, without any remuneration payable by the Company, upon such other terms and conditions as may be recommended by the NRC and approved by the Board, with liberty to the Board, on the recommendation of the NRC, to alter and vary such terms and conditions in such manner as may be mutually agreed between the Board and Mrs. Tina Hasmukh Mutha."

RESOLVED FURTHER THAT for the purpose of giving effect to these resolutions, any of the Directors of the Company be and is hereby authorized to do all such acts, deeds and thing and execute all such documents and writings as the Board may be required or delegate the powers conferred to it to any committee of Directors as the Board may deem fit or necessary to carry out the needful in its place."

4. **Material Related Party Transaction(s) with D R International Private Limited, Axiom Enterprizes LLP, Innovo Infratech LLP, Gitanjali Finvest Private Limited and Motilal Banarsi Dass Publishers Private Limited.**

To consider and, if thought fit, to pass the following resolution as a **Special Resolution**:

"**RESOLVED THAT** pursuant to Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), the applicable provisions of the Companies Act, 2013 ('Act') read with the rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), other applicable laws/statutory provisions, if any, and the Company's Policy on Related Party Transactions, each as amended, the consent of the

Members be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the 'Board', which term shall be deemed to include any Committee constituted/empowered/to be constituted by the Board from time to time to exercise its powers conferred by this resolution) to continue with the existing contract(s)/arrangement(s)/transaction(s) and/or enter into and/or carry out new contract(s)/arrangement(s)/transaction(s) (whether by way of an individual transaction or transactions taken together or a series of transactions or otherwise), as detailed in the Explanatory Statement, with the following related parties of the Company, namely:

(i) M/s D R International Private Limited;
(ii) M/s Axiom Enterprizes LLP;
(iii) M/s Innovo Infratech LLP;
(iv) M/s Gitanjali Finvest Private Limited; and
(v) M/s Motilal Banarsi Dass Publishers Private Limited,

on such terms and conditions as may be agreed between the Company and each of the aforesaid related parties, respectively, for an aggregate value in respect of each related party as mentioned in detail in the Explanatory Statement, during Financial Year 2026-27, subject to such contract(s)/arrangement(s)/transaction(s) being carried out at arm's length and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised to delegate all or any of the powers herein conferred, to any Director(s) or Company Secretary or any other Officer(s)/Authorised Representative(s) of the Company, to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution.

RESOLVED FURTHER THAT all actions taken by the Board, or any person so authorised by the Board, in connection with any matter referred to or contemplated in the foregoing resolution, be and are hereby approved, ratified and confirmed in all respects."

BY ORDER OF THE BOARD
For Arihant Classic Finance Limited

Sd/-

Date:11.08.2026
Place: Delhi

Pooja Chugh
Company Secretary & Compliance Officer
Membership No: A46833

NOTES:

i. Pursuant to the General Circular No. 09/2024 dated September 19, 2024, issued by the Ministry of Corporate Affairs (MCA), the latest being 03/2025 dated September 22, 2025 and circular issued by SEBI vide circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/CIR/2024/133 dated October 3, 2024 ("SEBI Circular") and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold AGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, AGM shall be conducted through VC / OAVM. In compliance with the aforesaid MCA Circulars and SEBI Circulars and the applicable provisions of Companies Act, 2013 and rules made thereunder, and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the 31st AGM on Tuesday, 29th September 2026 at 1:00 P.M. of the Company is being convened and conducted through VC/ OAVM.

ii. **Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting. Since this AGM is being held pursuant to the MCA Circulars through VC/OAVM facility, physical attendance of members has been dispensed with.**

iii. Corporate shareholders (i.e., other than individuals/HUF, NRI, etc.) are required to send a scanned copy (pdf/jpg format) of its board or governing body's resolution/authorization, etc., authorizing their representative to attend the e-AGM on its behalf and to vote through remote e-voting. The said resolution/authorization shall be sent to the scrutinizer by email through its registered email address to csronisoni@gmail.com with a copy marked to compliance4arihant@gmail.com.

iv. The deemed venue for 31st e-AGM shall be the Registered Office of the Company i.e., G-72, First Floor, Kirti Nagar, Delhi Industrial Area, West Delhi, New Delhi 110015.

v. Pursuant to the provisions of the MCA and SEBI Circulars for conducting AGM through VC/OAVM:

- Members can attend the Meeting using the remote e-voting login credentials provided to them to connect to Video conference as the process mentioned below.

- In case of joint holders attending the AGM through VC/OAVM, only such joint holder who is higher in the order of names will be entitled to do the e-Voting.

vi. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

vii. Members are requested to notify change in their address, if any, immediately to the R&T Agent of the Company.

viii. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

ix. The Company has appointed **Roni & Associates**, to act as the Scrutinizer, to scrutinize the e-voting process in a fair and transparent manner.

x. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at https://arihantclassic.in/investor-relations.aspx?type=91. The Notice can also be accessed from the websites of the Stock Exchanges i.e. Metropolitan Stock Exchange at https://www.msei.in/ and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com. The notice of the 31st AGM along with the Annual Report 2025-26 is being sent only by electronic mode to those Members whose e-mail addresses are registered with the Company/ Depositories.

xi. Members who have not registered their e-mail address are requested to register the same in respect of shares held in electronic form with the Depository through their Depository Participant(s) and in respect of shares held in physical form by writing to the Company's Registrar and Share Transfer Agent, **Alankit Assignments Limited**, Alankit House, 4E/2 Jhandewalan Extension, New Delhi – 110055.

xii. In accordance with the proviso to Regulation 40(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, effective from April 1, 2019, transfers of securities of the Company shall not be processed unless the securities are held in the dematerialized form with a depository. Accordingly, shareholders holding equity shares in physical form are urged to have their shares dematerialized so as to be able to freely transfer them and participate in corporate actions.

xiii. SEBI has mandated the submission of the Permanent Account Number (PAN) by every participant in the securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participant(s). Members holding shares in physical form are required to submit their PAN details to the RTA.

xiv. In case of any queries regarding the Annual Report, the Members may write to compliance4arihant@gmail.com to receive an email response.

xv. Pursuant to the requirement of Regulation 26(4) and 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and respective provisions of Secretarial Standard-2, the brief profile/particulars of the Directors of the Company seeking their appointment or re-appointment at the Annual General Meeting (AGM) is annexed hereto.

xvi. The Explanatory Statement pursuant to Section 102(1) of the Companies Act, 2013 (the 'Act'), with respect to the Special Business to be transacted at the 31st Annual General Meeting (the 'Meeting / AGM') is annexed hereto.

xvii. The Company has been maintaining, inter alia, the following statutory registers at its Registered Office – Delhi:

i. Register of contracts or arrangements in which directors are interested under Section 189 of the Act.

ii. Register of Directors and Key Managerial Personnel and their shareholding under Section 170 of the Act.

In accordance with the MCA circulars, the said registers shall be made accessible during the AGM for inspection, through electronic mode and the Shareholders can view the statutory registers of the Company after log in to https://www.evoting.nsdl.com and clicking the button next to Thumb symbol.

xviii. As the 31st AGM is being held through electronic means, the route map is not annexed to this Notice.

xix. **Voting through electronic means:** The Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secretarial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the AGM will be provided by NSDL.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER: -

The remote e-voting period begins on Saturday, September 26, 2026 at 09:00 A.M. and ends on Monday September 28, 2026 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. September 22, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being September 22, 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

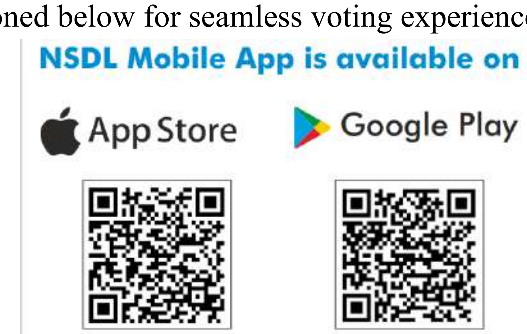
In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page

click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp
4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
5. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience.



Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	**Helpdesk details**
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	**Your User ID is:**
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.

b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
   c) How to retrieve your 'initial password'?
      (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
      (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
   a) Click on "**Forgot User Details/Password**?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".

3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to **<csronisoni@gmail.com>** with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to Ms. Pallavi Mhatre at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to **compliance4arihant@gmail.com.**
2. In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to (**compliance4arihant@gmail.com**). If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode**.
3. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020, on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER: -

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the

User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at (**compliance4arihant@gmail.com**). The same will be replied by the company suitably.

6. Members who would like to express their views/ask questions as a speaker at the Meeting may pre-register themselves by sending a request from their registered e-mail address mentioning their names, DP ID and Client ID/folio number, PAN and mobile number at compliance4arihant@gmail.com between 26th September, 2026 (9.00 a.m. IST) till 28th September, 2026.

BY ORDER OF THE BOARD
For Arihant Classic Finance Limited

Sd/-
Pooja Chugh
Company Secretary & Compliance Officer
Membership No: A46833

Date:11.08.2026
Place: Delhi

Explanatory Statement pursuant to Section 102 of the Companies Act, 2013

Item No. 3

Re-appointment of Mrs. Tina Hasmukh Mutha (DIN: 02260980) as the Managing Director of the Company:

Mrs. Tina Hasmukh Mutha (DIN: 02260980) has been associated with the Company as Managing Director and KMP. Considering her experience, leadership and valuable contribution to the Company, the Nomination and Remuneration Committee at its meeting recommended her re-appointment as Managing Director.

Accordingly, the Board of Directors at its meeting approved her re-appointment for a further period of five (5) years from November 01, 2025 to October 31, 2030, subject to the approval of the Members.

The proposed re-appointment is in accordance with Sections 196, 197, 198 and 203 read with Schedule V and other applicable provisions of the Companies Act, 2013 and applicable provisions of the SEBI (LODR) Regulations, 2015.

The Board recommends the Ordinary Resolution set out at Item No. 3 for approval of the Members.

Except Mrs. Tina Hasmukh Mutha and Mr. Mayur Jain and Mrs. Madhu Doshi, none of the Directors, KMPs or their respective relatives are concerned or interested, financially or otherwise, in the said resolution. The Promoters and Promoter Group are interested to the extent of their shareholding in the Company.

Item No. 4

Material Related Party Transaction(s) with D R International Private Limited, Axiom Enterprizes LLP, Innovo Infratech LLP, Gitanjali Finvest Private Limited and Motilal Banarsi Dass Publishers Private Limited.

D R International Private Limited, Axiom Enterprizes LLP, Innovo Infratech LLP, Gitanjali Finvest Private Limited and Motilal Banarsi Dass Publishers Private Limited are related parties of the Company by virtue of common promoters/directors, relative of director and related-party shareholding. The Company and its Related Parties (D R International Private Limited, Axiom Enterprizes LLP, Innovo Infratech LLP, Gitanjali Finvest Private Limited and Motilal Banarsi Dass Publishers Private Limited) have been undertaking business transactions in the ordinary course of business, which include, inter alia, Loan Given, Borrwing Received, Interest Received and Interest Expenses and such other transactions as may be necessary for the efficient conduct of their respective businesses.

The Company proposes to continue the existing arrangements and, where required, enter into new contracts and arrangements with its Related Parties during the financial year 2026-27. Accordingly, the aggregate value of the transactions with its Related Parties during FY 2026-27 are estimated not to exceed INR 113 crore.

The Audit Committee and the Board of Directors have reviewed the proposed transactions and are satisfied that the transactions are in the ordinary course of business, are proposed to be undertaken on an arm's-length basis and are in the commercial interest of the Company.

The Audit Committee has also taken note of the certificate of the Managing Director and Chief Financial Officer of the Company, issued in accordance with the SEBI-mandated Industry Standards for RPTs dated June 26, 2025.

The mandatory disclosures required to be made to the Members, in accordance with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, as updated by SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, read with NSE Circular No. NSE/CML/2025/39 dated October 14, 2025 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025 notifying the SEBI-mandated Industry Standards on "Minimum Information to be provided to the Audit Committee and Members for Approval of Related Party Transactions", in respect of the proposed Related Party Transactions between the Company and its Related Parties are as follows:

1. Basic details of the Related Party

Sl. No.	Particulars of the information	Information provided by the Management	Information provided by the Management	Information provided by the Management	Information provided by the Management	Information provided by the Management
1	Name of the Related Party	**D R International Private Limited**	**Axiom Enterprizes LLP**	**Innovo Infratech LLP**	**Gitanjali Finvest Private Limited**	**Motilal Banarsi Dass Publishers Private Limited**
2	Country of incorporation of the Related Party	India	India	India	India	India
3	Nature of business of the Related Party	Trading of Plastic goods	Real Estate Business (Rental Income)	Real Estate Business (Rental Income)	Non-Banking Financial Company	Book Publishing

2. Relationship and ownership of the Related Party

Sl. No.	Particulars of the information	Information provided by the Management	Information provided by the Management	Information provided by the Management	Information provided by the Management	Information provided by the Management
1	Relationship between the listed entity / subsidiary (in case of transaction involving the subsidiary) and the Related Party – including nature of its concern (financial or otherwise)	Promoter	Rohit Jain and Mayur Jain are Designated Partners of the LLP who are among the promoters of the Company	Rohit Jain and Mayur Jain are Designated Partners of the LLP who are among the promoters of the Company	Mayur Jain is Director in the Gitanjali Finvest Pvt. Ltd. who is one of the Promoter of the Company	Mr. Ravindra Prakash Jain, Director of Motilal Banarsi Dass Publishers Private Limited, is the father-in-law of Mr. Mayur Jain, Director / Promoter of the Company, while Mrs. Mona Jain, a shareholder, is the wife of Mr. Mayur Jain.
2	Shareholding of the listed entity / subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the Related Party.	NIL	NIL	NIL	NIL	NIL
3	Where the Related Party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity	NA	NIL	NIL	NA	NA

	/ subsidiary (in case of transaction involving the subsidiary).					
4	Shareholding of the Related Party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary).	1. D R International Pvt. Ltd. - INR 400000 equity shares (3.94%) 2. Mayur Jain-500000 equity shares (4.93%) 3. Madhu Doshi-1482034 equity shares (14.60%)	1. Mayur Jain-500000 equity shares (4.93%) 2. Rohit Jain-500000 equity shares (4.93%)	1. Mayur Jain-500000 equity shares (4.93%) 2. Rohit Jain-500000 equity shares (4.93%)	1. Mayur Jain-500000 equity shares (4.93%)	1. Mayur Jain-500000 equity shares (4.93%)

3. Details of previous transactions with the Related Party

Sl. No.	Particulars of the information	Information provided by the Management	Information provided by the Management	Information provided by the Management	Information provided by the Management	Information provided by the Management
1	Total amount of all the transactions undertaken by the Company with the Related Party during the last financial year (FY 2025-26).	Details of the transaction by the Company with D R International Private Limited 1. Loan Given :- 8.80 crore 2. Borrowing Received :- 5.35 crore	Details of the transaction by the Company with Axiom Enterprizes LLP 1. Loan Given :- 7.19 crore 2. Interest Income :- 0.52 crore	Details of the transaction by the Company with Innovo Infratech LLP 1. Loan Given :- 9.065 crore 2. Interest Income :- 0.64 crore	Details of the transaction by the Company with Gitanjali Finvest Private Limited 1. Loan Given :- 0.85 crore 2. Interest Income :-	Details of the transaction by the Company with Motilal Banarsi Dass Publishers Private Limited 1. Loan Given :-

		3. Interest Income :- 0.29 crore 4. Interest Expenses :- .065 crore			0.13 crore	0.62 crore 2. Interest Income :- 0.074 crore
2	Total amount of all the transactions undertaken by the Company with the Related Party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	1.Borrowing: 21.97 crore 2.Repayment of Borrowing: 6.02 crore 3.Interest Expenses: 0.23 crore	1.Loan Repayment:- 4.035 crore 2.Interest Income:- 0.12 crore	1.Loan Given:- 0.77 crore 2.Repayment of Loan:- 0.23 crore 3.Interest Received:- 0.21 crore	1.Interest Received: - 0.03 crore	1.Interest Received: - 0.02 crore 2.Repayment:- 0.02 crore
3	Any default, if any, made by a Related Party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	No	No	No	No	No

4. Amount of the proposed transaction(s)

Sl. No.	Particulars of the information	Information provided by the Management	Information provided by the Management	Information provided by the Management	Information provided by the Management	Information provided by the Management

1	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee / shareholders.	INR 80 crore	INR 10 crore	INR 20 crore	INR 2 crore	INR 1 crore
2	Whether the proposed transactions taken together with the transactions undertaken with the Related Party during the current financial year would render the proposed transaction a material RPT?	Yes	Yes	Yes	Yes	Yes
3	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	1733.33%	216.67%	433.33%	43.33%	21.67%
4	Value of the proposed transactions as a percentage of the subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary) and where the listed entity is not a party to the transaction.	NA	NA	NA	NA	NA

5	Value of the proposed transactions as a percentage of the Related Party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of Related Party) for the immediately preceding financial year, if available.	14% (approx..)	1666% (approx.)	1061.62% (approx.)	180% (approx.)	107.86 (approx.)
6	Financial performance of the Related Party for the immediately preceding financial year (FY 2025-26).	(Provisional Value given) 1.Turnover:- 564.72 crore 2.Networth :- 126.83 crore 3.PAT:- 14.72 core	(Provisional Value given) 1.Turnover:- 0.60 crore 2.Total Contribution: - 0.0605 crore 3.PAT:- 0.47 crore	(Provisional Value given) 1.Turnover:- 1.88 crore 2.Networth :- 8.85 crore 3.PAT:- 0.38 crore	(Provisional Value given) Turnover:- 1.11 crore Networth:- 4.06 crore PAT:- (0.13 crore)	(Provisional Value given) 1.Turnover :- 0.93 crore 2.Networth :- 4.04 crore 3.PAT:- 0.005 crore

5. Basic details of the proposed transaction

Sl. No.	Particulars of the information	Information provided by the Management	Information provided by the Management	Information provided by the Management	Information provided by the Management	Information provided by the Management
1	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.).	Giving Loan and Borrowing received	Giving Loan	Giving Loan	Giving Loan	Giving Loan
2	Details of each type of the	1. Loan Giving upto:-				

	proposed transaction.	30 crore 2. Borrowing Received :- 50 crore	Giving Loan upto:- INR 10 crore	Giving Loan upto:- INR 20 crore	Giving Loan upto:- INR 2 crore	Giving Loan upto:- INR 1 crore
3	Tenure of the proposed transaction (tenure in number of years or months to be specified).	1 year, Demand Loan as per the terms of the loan agreement, as extended with the mutual consent of the parties.	1 year, Demand Loan as per the terms of the loan agreement, as extended with the mutual consent of the parties.	1 year, Demand Loan as per the terms of the loan agreement, as extended with the mutual consent of the parties.	1 year, Demand Loan as per the terms of the loan agreement, as extended with the mutual consent of the parties.	1 year, Demand Loan as per the terms of the loan agreement, as extended with the mutual consent of the parties.
4	Whether omnibus approval is being sought?	Yes	Yes	Yes	Yes	Yes
5	Value of the proposed transaction during a financial year. (If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.)	INR 80 crore	INR 10 crore	INR 20 crore	INR 2 crore	INR 1 crore
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	The proposed transaction is in furtherance of the Company's ordinary course of business as an NBFC and is aligned with its financing and investment activities. The transaction will enable the Company to effectively deploy its funds and generate income in accordance with its business objectives. The transaction is proposed to be undertaken on such terms as may be approved by the Audit Committee/Board and is considered to be in the best interest of the Company.				
7	Details of the Promoter(s) / Director(s) / Key Managerial Personnel(s) of the listed entity	1. Mayur Jain (Director) 2. Madhu Doshi (Director)	1. Mayur Jain (Director) 2. Rohit Jain (Promoter)	1. Mayur Jain (Director) 2. Rohit Jain (Promoter)	1. Mayur Jain (Director)	1.Mayur Jain (Director)

	who have interest in the transaction, whether directly or indirectly.					
a	Name of the director / KMP	1. Mayur Jain (Director) 2. Madhu Doshi (Director)	1. Mayur Jain (Director)	1. Mayur Jain (Director)	1. Mayur Jain (Director)	1. Mayur Jain (Director)
b	Shareholding of the director / KMP, whether direct or indirect, in the related party	1.Mayur Jain – 985980 equity shares (18.18%) 2.Madhu Doshi – 1190180 equity shares (44.52%) 3.Mona Jain (Wife of Mayur Jain)- 708750 equity shares (26.51%) 4.Rohit Jain (Brother of Mayur Jain) 3240 equity shares (0.12%)	NA	NA	1.Mayur Jain- 250000 equity shares (25%) 2.Madhu Doshi- 50000 equity shares (5%) 3.Rohit Jain (Brother of Mayur Jain) – 120000 equity shares (12%)	1.Mona Jain (Wife Mayur Jain): 50 equity shares (1.45%)
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	NA	NA	NA	NA	NA
9	Other information relevant for decision making.					

The Board of Directors recommends the passing of the Special Resolution as set out in the accompanying Notice in the best interest of the Company.

None of the Directors, Key Managerial Personnel of the Company or their relatives are concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their shareholding, if any, in the Company.

BY ORDER OF THE BOARD
For Arihant Classic Finance Limited

Sd/-

Date:11.08.2026
Place: Delhi

Pooja Chugh
Company Secretary & Compliance Officer
Membership No: A46833

ANNEXURE A

The details of Directors seeking appointment/re-appointment as per Regulation 36(3) of the SEBI (LODR) 2015 and Secretarial Standard-2 issued by the Institute of Companies Secretaries of India is appended below:

Particulars	**Mr. Mayur Jain**	**Mrs. Tina Hasmukh Mutha**
Designation and Category of Director	Non-Executive Non-Independent Director	Managing Director
DIN	00626354	02260980
Date of Birth	05-10-1980	08-09-1979
Age	45	46
Date of first appointment	10-10-2000	31-10-2020
Qualifications and Experience	Mr. Mayur Jain is a Higher Secondary qualified and has been associated with the company since 2000 as a Non-executive Director. He is well-versed with the functions and management of the company.	Mrs. Tina Hasmukh Mutha holds an MBA degree and has extensive experience in business management and strategic planning. She possesses strong expertise in managing business affairs and operations, with a focus on effective administration, operational efficiency and strategic decision-making. Her experience and managerial acumen contribute to the overall growth and development of the organisation..
Expertise in specific functional area	Management & Business Development	Management & Business Development
Directorships held in Other Companies in India	Yes	No
Names of listed entities in which the person also holds the directorship and the membership of Committees of the board (along with listed entities from which the person has resigned in the past three years)	NIL	NIL
Chairman/ Member of Committee of the Board of other Companies in which they are director	None	None

Shareholding in the Company	5,00,000 Shares constituting 4.93% of the Capital of the Company	4,00,000 Shares constituting 3.94% of the Capital of the Company
Inter-se Relationship between Directors/ Mangers/Key Managerial Personnel	Mrs. Madhu Doshi, Mother Mrs. Tina Hasmukh Mutha, Sister	Mrs. Madhu Doshi, Mother Mr. Mayur Jain, Brother
Terms and Conditions of Appointment / Re-appointment and Remuneration	As mentioned in the Resolution.	As mentioned in the Resolution.
Remuneration Last Drawn	NIL	NIL
Number of Board Meetings Attended during the Financial Year 2025-26	7	7

BY ORDER OF THE BOARD
For Arihant Classic Finance Limited

Sd/-
Pooja Chugh
Company Secretary & Compliance Officer
Membership No: A46833

Date:11.08.2026
Place: Delhi

Dear Members,

Arihant Classic Finance Limited

Your Directors are pleased to present before you the Annual Report of the Company along with the Audited Financial Statement of the Company for the financial year ending March 31, 2026.

1. **FINANCIAL RESULTS:**

The Company's financial performance for the year under review along with previous year's figures is given hereunder:

(in Lakhs)

PARTICULARS	Year ended 31st March, 2026	Year ended 31st March, 2025
Sales & Other Income	466.85	576.78
Total Expenses	534.01	375.33
Profit/(Loss) Before Tax	(67.16)	201.44
Less: Provision for Taxation	-	-
Less: Current Tax	-	48.95
Less: Deferred Tax	-	(1.81)
Profit/(Loss) after Tax	(72.67)	153.79
Balance Carried Forward to Balance Sheet	**(72.67)**	**153.79**

2. **DIVIDEND:**

The interest of the shareholders remains uppermost in the mind of the Board of Directors. However, considering the financial performance of the Company during the year under review and the loss incurred during the year ended March 31, 2026, the Board of Directors has not recommended any dividend for the financial year 2025-26. The decision has been taken with a view to conserve the available financial resources of the Company and strengthen its financial position.

3. TRANSFER TO RESERVES

Your Directors have not recommended transferring any amount to reserves during the financial year ended 31st March, 2026.

4. SHARE CAPITAL:

The Authorised Share Capital of the Company as on March 31, 2026 is Rs. 11,50,00,000/- (Rs. Eleven Crore Fifty Lakh only) divided into 1,15,00,000 (One Crore Fifteen Lakh) equity shares of Rs. 10 each.

The Paid-up and Subscribed share capital of the Company as on March 31, 2026 is Rs. 10,14,80,900/- (Rs. Ten Crore Fourteen Lakh Eight Thousand Nine Hundred only) divided into 1,01,48,090 (One Crore One Lakh Forty-Eight Thousand Ninety) equity shares of Rs. 10/- each.

During the year under review, the Company has not issued shares with differential voting rights nor granted stock options nor sweat equity.

5. SUMMARY OF OPERATIONS:

Over the year, our company has experienced a decrease in revenue, from ₹570.35 lakhs to ₹461.54 lakhs. The decline in revenue is primarily attributable to the overall business conditions and fluctuations in the financial services sector. The Company continues to focus on strengthening its operations, improving efficiency, and implementing strategic initiatives to enhance its financial performance and support sustainable growth in the coming years.

6. FUTURE OUTLOOK:

During FY 2025-26, the global economy remained resilient but was influenced by geopolitical tensions, elevated uncertainty, changing trade dynamics and fluctuations in energy and commodity prices. While global economic activity continued to expand, the growth outlook remained subject to external risks, including geopolitical developments and volatility in commodity prices.

The Indian economy continued to demonstrate strong resilience, supported by robust domestic consumption, growth in services activity, infrastructure and investment, and a relatively stable macroeconomic environment. India continues to remain among the fastest-growing major economies, with the IMF projecting real GDP growth of approximately 6.4% for 2026.

The outlook for the Indian economy remains positive, supported by structural reforms, improving infrastructure, increasing digitalisation, strong domestic demand and continued policy support. The country's relatively strong macroeconomic fundamentals, including adequate foreign exchange reserves and moderate external imbalances, provide resilience against external shocks.
At the same time, the economic environment continues to face challenges arising from geopolitical tensions, fluctuations in crude oil and other commodity prices, global trade uncertainties, exchange-rate volatility and changes in global financial conditions. These factors may have an impact on inflation, input costs, investment sentiment and overall business activity.

The monetary and fiscal policy environment is expected to remain supportive of sustainable economic growth, while continued focus on price stability, financial stability and structural reforms is likely to strengthen the resilience of the Indian economy. As of August 2026, the RBI's policy repo rate stands at 5.25%, reflecting the prevailing monetary-policy environment.

Overall, despite the prevailing global uncertainties and external risks, the long-term outlook for the Indian economy remains positive, supported by strong domestic fundamentals, structural reforms, rising investment and the country's growing role in the global economy.

7. CHANGES IN NATURE OF BUSINESS, IF ANY:

The Nature or Activity of Business has not changed of the Company during the year.

8. **<u>MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY:</u>**

There have been no material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year to which the financial statements relate and the date of this Report.

9. **<u>DETAILS OF SIGNIFICANT AND MATERIAL ORDERS:</u>**

There are no significant material orders passed by the Regulators / Courts / Tribunal which would impact the going concern status of the Company and its future operations. Hence, disclosure pursuant to Rule 8 (5) (vii) of Companies (Accounts) Rules, 2014 is not required.

10. **<u>CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:</u>**

(A) Conservation of Energy

The Company's operations are primarily in the financial services sector and are not energy-intensive in nature. However, the Company remains committed to the efficient use and conservation of energy and has undertaken various measures to minimise energy consumption across its office premises.

The measures undertaken by the Company include:

1) Use of energy-efficient LED lighting in the Company's office premises;
2) Switching off lights, air conditioners and electrical/electronic equipment when not in use;
3) Encouraging employees to switch off computers, monitors and other equipment after working hours;
4) Optimum utilisation of natural lighting and ventilation wherever feasible; and
5) Use of energy-efficient office equipment and appliances to reduce power consumption.
6) The Company continues to explore and implement appropriate measures for efficient utilisation of energy and reduction of energy consumption as part of its ongoing operational practices.

(B) Research & Development, Technology absorption, Adaption and Innovation

The Company is not engaged in any manufacturing activity. Hence, no Research & Development, Technology absorption, Adaption and Innovation took place during the year under review.

(C) Foreign Exchange Earnings and Outgo

There was no foreign exchange inflow or Outflow during the year under review.

11. RISK MANAGEMENT:

Your Company has always recognized risk management as an essential and internal part of doing day-to-day business operations. The Company has a sound system of internal control which ensures compliance to internal processes, as well as with applicable laws and Regulations. The Company also has a well-established independent in-house Internal Audit function that is responsible for providing assurance on compliance with operating system.

The Company has implemented an integrated risk management approach through which it reviews and assesses significant risks on a regular basis to help ensure that there is a robust system of risk controls and mitigation in place. Senior management periodically reviews this risk management framework to keep updated and address emerging challenges. Major risks identified for the Company by the management are Currency fluctuation, Compliance, Regulatory changes, Litigation, Information Technology, Sustainability risk and new capital investments return. The management is however, of the view that none of the above risks may threaten the existence of the Company as robust Risk mitigation mechanism is put in place to ensure that there is nil or minimum impact on the Company in case any of these risks materialize.

12. VIGIL MECHANISM

In accordance with Provision of Section 177 (9) & (10) of the Companies Act, 2013 and Regulation 22 of the SEBI (Listing Obligation and Disclosure Requirement), 2015, the Company has constituted a Whistle Blower Policy/ Vigil Mechanism to establish a vigil mechanism for the directors and employees to report genuine concerns in such manner as may be prescribed and to report to the management instances of unethical behavior, actual or suspected fraud or violation of the Company's code of conduct or any policy of the Company. The details of the Whistle Blower Policy are explained in the Corporate Governance Report.

The Vigil Mechanism Policy has been uploaded on the website of the company at https://arihantclassic.in/investor-relations.aspx?type=93.

The mechanism adopted by the Company encourages the Whistle Blower to report genuine concerns or grievances and provides for adequate safeguards against victimisation of Whistle Blower to those who avail such mechanism and also provision for direct access to the chairperson of the Audit Committee, in exceptional cases.

13. LOAN FROM DIRECTOR

During the financial year under review, the company does not have any outstanding loans from directors.

14. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013:

Your Company, being an NBFC registered with RBI and engaged in the business of giving loans in ordinary course of its business, is exempt from complying with the provisions of Section 186 of the Companies Act, 2013 ("the Act") with respect to loans. Pursuant to the provisions of Section 186(4) of the Act, details with regard to the investments made by the Company, as applicable, are given in Note no. 5 of the financial statements, forming part of this Annual Report.

15. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES:

During the financial year under review, the Company entered into related party transactions in the ordinary course of business and on an arm's length basis. The transactions were reviewed and approved by the Audit Committee and the Board of Directors, as applicable, in accordance with the Company's Related Party Transaction Policy and the applicable provisions of the Companies

Act, 2013 and SEBI Listing Regulations. The particulars of the related party transactions as required under Form AOC-2 are annexed to this Report as **Annexure-A**.

The Policy on Related Party transactions may be accessed on the Company's website at the link https://arihantclassic.in/investor-relations.aspx?type=93.

16. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS:

There were no qualifications, reservations or adverse remarks made by the Auditors in their report. The auditors' remarks in their report are self-explanatory and do not call for any further comments.

17. EXTRACTS OF ANNUAL RETURN:

Pursuant to Section 92(3) and Section 134(3)(a) of the Companies Act, 2013, the Company has placed a copy of annual return of the financial year 2025-26 on its website at https://arihantclassic.in/investor-relations.aspx?type=92.

18. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW:

During the year, **7 (Seven)** Board meetings were held, with gap between Meetings not exceeding the period prescribed under the Act. Details of Board and committee meetings held during the year are given in the Corporate Governance Report.

Board meeting dates are finalized in consultation with all directors and agenda papers backed up by comprehensive notes and detailed background information are circulated well in advance before the date of the meeting thereby enabling the Board to take informed decisions.

The intervening gap between the Board Meetings was within the period prescribed under the Companies Act, 2013 and Secretarial Standard (SS)-1.

19. DIRECTORS RESPONSIBILITY STATEMENT:

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submits its responsibility Statement: —

i. In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
ii. the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period;
iii. The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
iv. The directors had prepared the annual accounts on a going concern basis;
v. The directors, in the case of listed companies had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and
vi. The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

20. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:

The Company does not have any Subsidiary, Joint venture and Associate Company.

21. DEPOSITS:

The Company has neither accepted nor renewed any deposits during the year under review.

22. COMPOSITION OF DIRECTORS AND KEY MANAGEMENT PERSONNEL:

BOARD OF DIRECTORS

As on March 31, 2026, The Board comprises of Six Directors including three Independent Directors, One Executive Director and Two Non – Executive Directors.

- Mr. Mayur Jain – Chairmen/Director (Non Executive Director)
- Ms. Tina Hasmukh Mutha – Managing Director (Exective Director)
- Mrs. Madhu Doshi – Director (Non Executive Director)
- Mr. Jatin Kakkar – Independent Director (Non Executive Director)
- Mr. Mohit Chaturvedi – Independent Director (Non Executive Director)
- Mr. Vikram Kishore Mutha – Independent Director (Non Executive Director)

In accordance with the provisions of Section 152(6) of the Companies Act, 2013 read with provisions contained in the Articles of Association of the Company, Mr. Mayur Jain is liable to retires by rotation at the ensuing Annual General Meeting of the Company and being eligible has offered his candidature for re-appointment.

Brief Resume, nature of expertise, disclosure of relationship between director inter-se, details of directorship and committee membership held in other companies of the Directors proposed to be appointed/re-appointed, along with their shareholding in the company, as stipulated under Secretarial Standard -2 and Regulation 36 of the Listing Regulations, is appended as an **Annexure-A** to the Notice of the ensuing Annual General Meeting.

There was no change in the Directors of the Company during the year under review, except for the reappointment of Mrs. Tina Hasmukh Mutha.

23. COMMITTEES OF BOARD OF DIRECTORS:

There are currently 3 Committee of the Board, as follows:

- **Audit Committee**
- **Nomination and Remuneration Committee**
- **Stakeholders' Relationship Committee**

Details of all the Committees along with their charters, composition and meetings held during the year, are provided in the "Report on Corporate Governance", a part of this Annual report.

24. COMPLIANCE OF SECRETARIAL STANDARDS ISSUED BY THE INSTITUTE OF COMPANIES SECRETARIES OF INDIA:

The Company complies with Secretarial Standards on Meetings of the Board of Directors (SS-1) and General Meetings (SS-2) issued by the Institute of Companies Secretaries of India.

25. MAINTENANCE OF COST RECORDS:

Maintenance of Cost Audit Records as specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013 is not applicable to the Company and accordingly such accounts and records are not required to be made and maintained.

Also, Cost Audit is not applicable to the Company.

26. EVALUATION OF BOARD, COMMITTEES AND DIRECTORS

Pursuant to the provisions of section 134 of the Act and regulation 17(10) of SEBI (LODR) 2015, the Board had carried out performance evaluation of its own and the Board Committees.

Independent Directors at a separate meeting evaluated performance of the Non-Independent Directors, Board as a whole and of the Chairman of the Board.

The manner in which the evaluation has been carried out has been detailed in the Corporate Governance Report.

27. INDEPENDENT DIRECTORS' DECLARATION

The Company has received the necessary declaration from each Independent Director in accordance with Section 149(7) of the Companies Act, 2013, that he meets the criteria of independence as laid out in sub-section (6) of Section 149 of the Companies Act, 2013 and Regulation 16 (1) (b) of the SEBI Listing Regulations 2015.

28. FAMILIARIZATION PROGRAMMES FOR BOARD MEMBERS:

Your Company has formulated Familiarization Programme for all the Board Members in accordance with Regulation 25 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Schedule IV of the Companies act, 2013 which provides that the Company shall familiarize the Independent Directors with the Company, their roles, rights, responsibilities in the Company, nature of industry in which the Company operates, business model of the Company etc. through various programs.

The Familiarization Programme for Board members may be accessed on the Company's website at the link https://arihantclassic.in/investor-relations.aspx?type=93.

29. COMPANY'S POLICY ON APPOINTMENT AND REMUNERATION OF DIRECTORS, KMP & SENIOR MANAGERIAL PERSONNEL

The Company has been following well laid down policy on appointment and remuneration of Directors, KMP and Senior Managerial Personnel. The appointment of Directors is made pursuant to the recommendation of Nomination and Remuneration Committee (NRC).

The remuneration structure of the Executive Directors comprises of Basic Salary and Perquisites & follows applicable requirements of the Companies Act, 2013. Approval of shareholders if any, for payment of remuneration to Executive Directors is sought from time to time. However, at present, due to adverse financial position of the company, Executive Directors are working without remuneration.

The remuneration of non-Executive directors comprises of sitting fees in accordance with the provisions of Companies Act, 2013 and reimbursement of expenses incurred in connection with attending the Board meetings, Committee meetings, General Meetings and in relation to the business of the Company. A brief of the Remuneration Policy on appointment and remuneration of Directors, KMP and Senior Management is provided in the Report on Corporate Governance.

30. MANAGERIAL REMUNERATION:

Details of remuneration paid / payable to the Directors for Financial Year 2025-26:

Name	Salary and Perquisites (Rs.)	Commission	Shares issued under ESOP	Details of service contracts: notice period and severance fees
--	NIL	--	--	--

Details of the ratio of the remuneration of each director to the median employee's remuneration, as required to be disclosed in terms of provision of Section 197 (12) of the Companies Act, 2013 and Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is annexed as **Annexure-B** to this report.

31. LISTING OF SECURITIES

The Equity Shares of your Company are listed at Metropolitan Stock Exchange of India Limited (MSE). The Company has duly paid the listing fee to the aforesaid Stock Exchange for the financial Year 2025-26.

32. DISCLOSURE REQUIREMENTS

1) Policy for Preservation of Documents of the company is available on the website of the Company at weblink: https://arihantclassic.in/investor-relations.aspx?type=93
2) Policy of Nomination and Remuneration policy is available on the website of the Company at weblink: https://arihantclassic.in/investor-relations.aspx?type=93
3) Policy on Terms and conditions for appointment of Independent Directors is available on the website of the Company at weblink: https://arihantclassic.in/investor-relations.aspx?type=93
4) Policy for Evaluation of the Performance is available on the website of the Company at weblink: https://arihantclassic.in/investor-relations.aspx?type=93

5) Code of Fair Disclosure and Code of Conduct for insiders is available on the website of the Company at weblink: https://arihantclassic.in/investor-relations.aspx?type=93
6) Code for Board and Senior Members is available on the website of the Company at weblink: https://arihantclassic.in/investor-relations.aspx?type=93

33. STATUTORY AUDITORS:

M/s. NJG & Co. Chartered Accountants (Firm Registration No. 0107702N) have been appointed as statutory Auditor of the Company at the 27th Annual General Meeting held on 26th day of September 2022, for a period of 5 years till the conclusion of 32nd AGM to be held in the year 2027 at such remuneration as may be decided by the Board of Directors of the Company.

The Notes on financial statement referred to in the Auditors' Report are self–explanatory and do not call for any further comments. The Auditors' Report does not contain any qualification, reservation or adverse remark.

34. SECRETARIAL AUDITOR:

Pursuant to the provisions of Section 204 of the Act read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A of the SEBI Listing Regulations, the Members at their Annual General Meeting held on September 29, 2025, approved the reappointment of Roni & Associates (CP No. 21854), Practising Company Secretaries, a Peer-Reviewed Firm having Peer Certificate No. 3471/2023, as Secretarial Auditors of the Company for a term of five consecutive years up to the conclusion of the 35th Annual General Meeting. The Secretarial Auditors have confirmed that they are not disqualified from such appointment and meet the eligibility criteria.

The Secretarial Auditor Report for the financial year ended March 31, 2026 is annexed herewith marked as **ANNEXURE-D** to this Report. The board gives the following explanations on the Observations of the Secretarial Audit Report:

Sr. No.	Observations	Board Comments
1.	The tenure of Mrs. Tina Hasmukh Mutha (DIN: 02260980), Managing	The Company acknowledges the above non-compliance and states that the same was

	Director, expired on October 31, 2025. Her re-appointment for a further period of five years from November 01, 2025 to October 31, 2030 was recommended by the NRC and approved by the Board, subject to Members' approval. However, the Company did not obtain Members' approval within the prescribed period under Regulation 17(1C) and inadvertently did not make the requisite intimation of the Board Meeting outcome to the Stock Exchange.	inadvertent. The Company has taken note of the requirements of Regulation 17(1C) of the SEBI (LODR) Regulations, 2015 and has strengthened its compliance mechanism to ensure timely compliance with the applicable provisions. The Company is also placing the re-appointment of Mrs. Tina Hasmukh Mutha before the Members for their approval at the ensuing AGM.

Rest of the points mentioned in the Secretarial Audit Report are self -explanatory.

35. INTERNAL AUDITOR:

Pursuant to the provisions of Section 138 of the Act and the Rule 13(1) of Companies (Accounts) Rules, 2014, the Board of Directors has appointed Mr. Mayank Choudhary, Chartered Accountant for conducting Internal Audit of the Company for the financial year 2025-26.

36. CHANGE OF REGISTRAR AND TRANSFER AGENT:

During the financial year, there is no change in the Registrar and Transfer Agent, hence Alankit Assignment Limited is continuing as Registrar and Transfer Agent of the Company.

37. CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY:

During the year under review, in accordance with the provisions of the Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014, it is found that CSR policy is not applicable on our Company.

38. DISCLOSURE AS PER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The Company has zero tolerance towards sexual harassment at workplace and has adopted a Policy on Prevention, Prohibition & Redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act 2013 & the Rules made there under for prevention and redressal of Complaints of sexual harassment at workplace. Further Company is committed to providing equal opportunities without regard to their race, caste, sex, religion, color, nationality, disability etc. (permanent, temporary, contractual and trainees) as well as any women visiting the Company's premises or women service providers are covered under this policy. All employees are treated with dignity with a view to maintain a work environment free from Sexual harassment whether physical, verbal or psychological. Further, the Company has less than ten employees; hence, the provisions relating to the constitution of an Internal Complaints Committee under the said Act do not apply to the Company. During year 2025-26 there were no complaints received or pending for disposal.

39. INTERNAL CONTROL SYSTEMS AND COMPLIANCE FRAMEWORK:

The Company has an Internal Control System, commensurate with size, scale and complexity of its operations. The internal financial controls are adequate and are operating effectively so as to ensure orderly and efficient conduct of business operations. The Company has appointed Internal Auditors of the Company. The Audit Committee in consultation with the internal auditors formulates the scope, functioning, periodicity and methodology for conducting the internal audit. The internal auditors carry out audit, covering inter alia, monitoring and evaluating the efficacy and adequacy of internal control systems in the Company, its compliance with operating systems, accounting procedures and policies at all locations and submit their periodical internal audit reports to the Audit Committee.

Based on the internal audit report and review by the Audit committee, process owners undertake necessary actions in their respective areas. The internal auditors have expressed that the internal control system in the Company is effective. The Board has also put in place requisite legal compliance framework to ensure compliance of all the applicable laws and that such systems are adequate and operating effectively

40. PARTICULARS OF EMPLOYEES:

Disclosures with respect to the remuneration of directors and employees as required under Section 197(12) of the Companies Act read with Rule 5(1) and Rules 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 "Remuneration Rules" and "the names of the top ten employees in terms of remuneration drawn" are provided in the **ANNEXURE-B** to Board's Report and there are no employees/ Directors who were in receipt of remuneration of Rs. 1.02 Crores or more per annum, if employed for whole of the year or, Rs. 8.5 lakhs or more per month if employed for a part of the year.

41. CORPORATE GOVERNANCE REPORT:

The Company is committed to good corporate governance in line with the Listing Agreement Norms. The Company is in compliance with the provisions on corporate governance specified in the Listing Agreement with Metropolitan Stock Exchange of India Limited (MSE).

The Compliance certificate from **Roni & Associates**, a Practicing Company Secretary regarding compliance of conditions of Corporate Governance as stipulated in Clause 49 of the Listing agreement is appended to the report on Corporate Governance. **(ANNEXURE-E).**

42. HUMAN RESOURCE

The Company considers its employees as most important resources and asset. The Company follows a policy of building strong teams of talented professionals. The Company continues to build on its capabilities in getting the right talent to support different products and geographies and is taking effective steps to retain the talent. It has built an open, transparent and meritocratic culture to nurture this asset. The Company ensures that safe working conditions are provided in the offices of the Company.

The Company has kept a sharp focus on Employee Engagement. The Company's Human Resources is commensurate with the size, nature and operations of the Company. The overall industrial relations in the Company have been cordial.

Following is details of number of employees in Company as on closure of financial year:

Sr.No.	Category	Number of Employees
1.	Male	5
2.	Female	3
3.	Transgender	Nil

43. GREEN INITIATIVE

Notice of 31st Annual General Meeting of the Company and Annual Report of the Company for the financial year 2025-26 is to be sent to all members whose e-mail addresses are registered with the Company/ Depository Participant(s). The Company requested its shareholders to join in its endeavor to conserve resources by updating relevant information for receiving online communication and dividend payout. Shareholders holding shares in dematerialized mode have been requested to register their email address, dividend bank account details and mobile number with their depository participants. Those holding shares in physical mode have been requested to furnish their email address, bank account details and mobile number with the Company's RTA, at **virenders@alankit.com**. Updating all the relevant information will enable shareholders to receive communications and dividends on time, if any.

44. DISCLOSURE OF FRAUDS IN THE BOARD'S REPORT UNDER SECTION 143 OF THE COMPANIES ACT, 2013

There have been no instances of fraud reported by the Auditors under Section 143(12) of the Companies Act, 2013.

45. DESIGNATED PERSON

Mr. Mayur Jain Director of the Company is designated person for furnishing, and extending co-operation for providing, information to the Registrar or any other authorised officer with respect to beneficial interest in shares of the company pursuant to rule 9, sub-rule (5) of Companies (Management and Administration), Rule 2014, Second Amendment Rules, 2023.

46. MATERNITY BENEFIT ACT:

The Company is committed to ensuring a safe, inclusive, and supportive work environment for all employees. The Company has complied with the provisions of the Maternity Benefit Act, 1961, and extends all benefits and protections under the Act to eligible employees. Adequate internal policies and procedures are in place to uphold the rights and welfare of women employees in accordance with the applicable laws.

47. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR

There is no application made or any Proceeding pending against the Company under the

Insolvency and Bankruptcy Code, 2016 during the financial year.

48. **DETAILS OF DIFFERENCE BETWEEN AMOUNT OF VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM BANKS OR FINANCIAL INSTITUTIONS WITH THE REASON THERE OF.**

There are no instances of one-time settlement during the financial year.

49. **COMPLIANCES:**

The Company has complied and continues to comply with all the applicable regulations, circulars and guidelines issued by the Ministry of Corporate Affairs (MCA).

To best of knowledge and information available to the Directors, the Company has complied with all the applicable provisions of the Companies Act, 1956 (to the extent applicable), Companies Act, 2013, Foreign Exchange Management Act, 1999, Income Tax Act, 2025 which is governed by the Income Tax 1961, Finance Act, 1994, all the Labour Laws and other applicable laws, rules/regulations/guidelines issued by the Regulatory Authorities from time to time.

50. **ACKNOWLEDGEMENTS:**

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

For and on behalf of the Board
Arihant Classic Finance Limited

Sd/-	**Sd/-**
Mayur Jain	**Tina Hasmukh Mutha**
(Director)	**(Managing Director)**
DIN: 00626354	**DIN: 02260980**

Date: 11.08.2026
Place: Delhi

FORM NO. AOC 2

For the financial year 2025-26

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso is given below:

1. Details of contracts or arrangements or transactions not at arm's length basis

S. No.	**Particulars**	**Details**
(a)	Name(s) of the related party and nature of relationship	NIL
(b)	Nature of contracts/arrangements/transactions	NIL
(c)	Duration of the contracts/arrangements/transactions	NIL
(d)	Salient terms of the contracts or arrangements or transactions including the value, if any	NIL
(e)	Justification for entering into such contracts or arrangements or transactions	NIL
(f)	date(s) of approval by the Board	NIL
(g)	Amount paid as advances, if any:	NIL
(h)	Date on which the special resolution was passed in general meeting as required under first proviso to section 188	NIL

2. Details of contracts or arrangements or transactions at arm's length basis

Name of the Related Parties	**Nature of Relationship**	**Nature of contracts / arrangements/ transactions**	**Amount**	**Duration of the contracts / arrangements/ transactions**	**Date of Approval by the Board**	**Salient terms of the contracts or arrangement or transactions including the value, if any:**

Madhu Doshi	Director	Rental Expenses	70,800	Continuing One	Since these Related Party Transactions are in the Ordinary Course of Business and are at arm's length basis, approval of the Board is not applicable. However, omnibus approvals were granted by the Audit Committee given for transaction undertaken with related party.	As approved by the Board of Directors
D R International Pvt Ltd	Common Director	Interest Income	29,23,065	Continuing One		As approved by the Board of Directors
D R International Pvt Ltd	Common Director	Interest Exp	6,53,503	Repayment on Demand		As approved by the Board of Directors
Dev Kripa Developers Pvt. Ltd.	Common Director	Interest Income	36,17,924	Continuing One		As approved by the Board of Directors
Dipika Polymers LLP		Interest Income	42,23,171	Continuing One		As approved by the Board of Directors
Axiom Enterprizes LLP		Interest Income	51,80,400	Continuing One		As approved by the Board of Directors
Innovo Infratech LLP	Director is Partner	Interest Income	63,88,954	Continuing One		As approved by the Board of Directors
Gitanjali Finvest Pvt. Ltd.	Common Director	Interest Income	13,15,561	Continuing One		As approved by the Board of Directors
Motilal Banarsi Das	Partners is relative of Director	Interest Income	7,44,000	Continuing One		As approved by the Board of Directors

By The Order Of Board of Directors
For Arihant Classic Finance Limited

Date:11.08.2026
Place: Delhi

Sd/-
Mayur Jain
(Director)
DIN: 00626354

Sd/-
Tina Hasmukh Mutha
(Managing Director)
DIN: 02260980

Statement of disclosure of Remuneration under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

1. **The ratio of remuneration to each director to the median remuneration of the employees of the Company for the financial year.**

   Since, during the financial year no remuneration was paid to the directors, this information is not applicable.

2. **The percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year.**

Sr. No.	Name of Director/KMP	Designation	Remuneration (Rs.)		Increase/ (Decrease) %
			FY 2025-26	FY 2024-25	
1.	Abhishek Jain*	Chief Financial Officer	NIL	NIL	NA
2.	Pooja Chugh	Company Secretary & Compliance Officer	35000/ Month	35000/ Month	NIL
3.	Seema Arora**	Chief Financial Officer	NIL	NIL	NA
4.	Amisha Jain	General Manager	445000/ Month	NA	NA

* Resigned w.e.f. 13th August, 2025
** Appointed w.e.f 12th November, 2025

3. **There was an increase/ reduction of zero % in the median remuneration of employees in the financial year 2025-26;**

4. **The Company has Eight permanent employees on its rolls as on 31st March, 2026;**

5. **Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and details if there are any exceptional circumstances for increase in the managerial remuneration**: Since, during the financial year no remuneration was paid to the directors, there this information is not applicable.

6. It is hereby affirmed that the remuneration paid during the year is as per the Remuneration Policy of the Company.

   Particulars of employees as required Section 197(12) of the Act read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and forming part of the Directors' Report for the period ended the 31st March, 2026.

Name of Employee /Director	Designation of employee/ nature of employment	Age (Years)	Gross Remuneration received (Rs.) (Monthly)	Qualification	Experi e-nce (Years)s	Date of Commen- cement of employment	Previous Employ ment	Period during which post held in last employment
TOP TEN EMPLOYEES								
Amar Singh	Store Keeper	20	14,000	Basic	-	01-02-2025	-	-
Sunil Kumar	Peon	50	19,000	Basic	-	01-10-2024	-	-
Tammana	Office Co-Ordinator	21	19,680	Basic	-	01-10-2024	-	-
Pooja Chugh	Company Secretary	34	35,000	Company Secretary	-	09-05-2024	-	-
Ashu	Peon	45	19,000	Basic	-	01-02-2026	-	-
Mahesh Kumar	Office	43	18,000	Basic	-	01-02-2026	-	-
Rajan Kumar Yadav	Office	28	20,500	Basic	-	01-02-2026	-	-
Amisha Jain	Manager	60	4,45,000	Basic	-	01-05-2025	-	-

The Order Of Board of Directors
For Arihant Classic Finance Limited

Date: 11.08.2026
Place: Delhi

Sd/-
Mayur Jain
(Director)
DIN: 00626354

Sd/-
Tina Hasmukh Mutha
(Managing Director)
DIN: 02260980

MANAGEMENT DISCUSSION AND ANALYSIS

a) Industry Structure and Development:

The Company was incorporated on 3rd April, 1995 under the Companies Act, 1956 under the name and style as Arihant Classic Finance Limited vide Certificate of Incorporation No. 04-25312 of 1994-95 issued by the Registrar of Companies, Gujarat. The Company obtained the Certificate of Commencement of Business vide certificate dated 5th April, 1995 issued by the Registrar of Companies, Gujarat and doing the business related to NBFC company and exploring the market for opportunities.

The Non-Banking Financial Company (NBFC) sector has emerged as a pivotal player in India's financial ecosystem, offering an alternative source of financing to corporates and individuals. NBFCs, which complement the traditional banking sector, provide credit solutions to segments that may be underserved by banks due to various regulatory or structural constraints. Over the past few years, the NBFC industry has seen significant growth, driven by strong demand for credit, policy reforms, and innovations in technology.

b) Opportunities and Threats:

The Company is involved in the following business:
The Company is a Non-Deposit Taking Non-Banking Financial Company (NBFC) registered with the Reserve Bank of India. The principal business activity of the Company is providing financial services, including lending and financing activities, in accordance with the applicable provisions of the Reserve Bank of India Act, 1934 and the regulations issued by the Reserve Bank of India from time to time.

The Company operates in a competitive financial services environment and faces risks arising from intense competition, changes in interest rates, regulatory requirements and evolving economic conditions. Changes in borrower credit quality, asset quality and liquidity conditions may also impact the Company’s profitability and business growth.

c) Segment Wise Performance:

The Company is involved in the non-banking finance business and has doing business as an NBFC.

d) **Outlook**

The outlook for the NBFC sector remains positive, supported by sustained economic growth, increasing credit penetration, rising demand for retail and MSME financing, and continued digitalisation of financial services. The Company expects credit demand to remain broad-based while focusing on prudent lending, asset quality and effective risk management. Key challenges include regulatory changes, competition, funding costs and economic uncertainties.

e) Risks and Concerns:

The Company operates in a competitive financial services environment and is exposed to risks relating to credit quality, liquidity, interest rate fluctuations and changes in the regulatory framework applicable to NBFCs. As a relatively small NBFC, the Company may also face challenges arising from competition, availability and cost of funds, concentration of borrowers and changing economic conditions, which may impact its business growth and profitability.

Risk of insolvency of the borrowers:

Where the borrower becomes insolvent, and is unable to clear the loan, the same becomes a bad debt and the total loan amount and the interest accrued thereon becomes a charge on the income generated by other good transactions.

To mitigate this risk, the company follows a very conservative policy of lending.

f) Internal Control Systems and Adequacy:

The Company periodically reviews and enhances its internal control and risk management framework in line with evolving business requirements, regulatory expectations and industry best practices.

g) Discussion on Financial Performance with respect to Operational Performance

The details of the financial performance of the Company are reflected in the Balance Sheet, Statement of Profit & Loss and other Financial Statements, appearing separately.
Highlights are provided below: (Rs. in Lakhs)

Particulars	March 31, 2026	March 31, 2025
Total Income	466.85	576.78
Profit Before Tax	(67.16)	201.44
Profit After Tax	(72.67)	153.79

The financial performance of the Company has been further explained in the Board's Report of the Company for the Financial Year 2025-26 appearing separately. The financial statements have been prepared in accordance with the requirement of Companies Act 2013, and applicable accounting standards issued by the Institute of Chartered Accountant of India.

h) Human Resources:

The Company considers its human resources to be an important asset for achieving sustainable growth and maintaining operational efficiency. During the year under review, the Company has less than 8 employees. The Company maintains a professional and conducive work environment and focuses on employee development, performance and compliance with applicable policies and regulations.

i)Details of significant changes (i.e. change of 25% or more as compared to the immediately previous financial year) in key financial ratios, along with detailed explanations thereof, include

S.No	Particulars	Financial Year 2025-26	Financial Year 2024-25
1	Debtors Turnover	–	–
2	Inventory Turnover	–	–
3	Interest Coverage Ratio*	**0.75**	**1.74**

4	Current Ratio	**1.62**	**1.45**
5	Debt Equity Ratio**	**1.62**	**2.25**
6	Operating Profit Margin in percentage	**–**	**–**
7	Net profit margin in Percentage	**-0.16**	**.27**
8	Details of any change in Return on Net worth as compared to the immediately previous Financial Year along with a detailed explanation thereof**	**–**	**–**

By The Order Of Board of Directors
For Arihant Classic Finance Limited

Date: 11.08.2026
Place: Delhi

Sd/-
Mayur Jain
(Director)
DIN: 00626354

Sd/-
Tina Hasmukh Mutha
(Managing Director)
DIN: 02260980

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
For the Financial Year Ended 31.03.2026
[Pursuant to Section 204(1) of the Companies Act, 2013 and rule no. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
Arihant Classic Finance Limited
CIN: L65910DL1995PLC431057
G-72, First Floor, Kirti Nagar,
Delhi Industrial Area, West Delhi,
New Delhi, Delhi, India, 110015

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Arihant Classic Finance Limited (hereinafter called "the Company) for the Financial Year ended on 31st March, 2026. Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year commencing from 1st April, 2025 and ended on 31st March, 2026 complied with statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereafter:

1. I have examined the books, papers, minute books, forms and returns filed and other records maintained by the company for the financial year ended on 31st March, 2026 according to the provisions of:

i. The Companies Act, 2013 (**the Act**) and the rules made there under;

ii. The Securities Contract (Regulation) Act, 1956 ('SCRA') and the rules made there under;

iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

iv. The Company has not dealt with the matters relating to Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings under FEMA and hence, the requirement of complying with the provisions of Foreign Exchange Management Act, 1999 and the rules and regulations made there under does not arise;

2. Compliance status in respect of the provisions of the following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI ACT') is furnished hereunder for the financial year 2025-26: -

i. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **Complied with yearly and event-based disclosures, wherever applicable**.

ii. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and Amended Regulations 2018;

iii. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **Not applicable as the Company has not issued any Capital during the year under review.**

iv. The Securities and Exchange Board of India (Share based Employee Benefits & Sweat Equity) Regulations, 2021; **Not applicable as the Company has not issued any Employee Stock Options during the year under review.**

v. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not applicable as the Company has not issued any non-convertible securities during the year under review.**

vi. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; **Not applicable as the Company is not registered as Registrar to an Issue and Share Transfer Agent during the year under review. However, the Company has Alankit Assignments Limited as its Share Transfer Agent.**

vii. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **Not applicable as the Company has not delisted/ proposed to delist its equity shares during the year under review.**

viii. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not applicable as the Company has not bought back/ proposed to buy-back any of its securities during the year under review.**

ix. The Management has identified and confirmed that the following laws are also applicable to the Company:

1. Reserve Bank of India Act, 1934 and its circulars, Master Circulars and notifications as prescribed for Non-Banking Finance Companies;

I have also examined compliance with the applicable clauses of the following:

i. Secretarial Standards with respect to Meetings of Board of Directors (SS-1) and General Meetings (SS- 2) issued by The Institute of Companies Secretaries of India.

ii. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 were complied with to the extent applicable.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observations:

- During the financial year under review, The tenure of Mrs. Tina Hasmukh Mutha (DIN: 02260980), Managing Director, expired on October 31, 2025. Her re-appointment for a further period of five years from November 01, 2025 to October 31, 2030 was recommended by the NRC and subsequently approved by the Board, subject to Members' approval. However, the Company did not obtain Members' approval within the prescribed period under Regulation 17(1C) and inadvertently did not make the requisite intimation of the Board Meeting outcome to the Stock Exchange. The Company has proposed to obtain Members' approval for the said re-appointment at the ensuing AGM.

I further report that:

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors including one-woman director in compliance with the provisions of the Companies Act, 2013. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

- During the financial year under review, Mr. Abhishek Jain had resigned on 13th August, 2025 from the post of Chief Financial Officer and subsequently Mrs. Seema Arora was appointed as Chief Financial Officer on 12th November, 2025. The above changes in the composition of the KMP that took place during the period were carried out in compliance with the provisions of the Act.

- Adequate notice is given to all directors to schedule the Board Meetings, Agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

- In my opinion there is scope to improve the systems and processes in the Company and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

- I further report that during the audit period the company has no specific events/actions having a major bearing on the company's affairs in pursuance of the laws, rules, regulations, guidelines, standards, etc.

- The compliance by the Company with applicable financial laws like Direct and Indirect tax laws has not been reviewed in this audit since the same has been subject to review by the statutory financial auditor and other designated professionals.

Place: Delhi
Date: 11.08.2026 **For Roni & Associates**

Sd/-
Roni Soni
Practicing Company Secretaries
M. No.: F11600, C.P. No.: 21854
UDIN: F011600H001075291
Peer Review Cert. No.: 3471/2023

ANNEXURE

To,
The Members,
Arihant Classic Finance Limited

My report of even date is to be read along with this letter.

1. Maintenance of secretarial records and other records under the scope/ambit of Secretarial Audit (hereinafter called ‘Record’) is the responsibility of the management of the Company. My responsibility is to express an opinion on these records based on my audit.

2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, I followed, provide a reasonable basis for my opinion.

3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

4. Wherever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit Report is neither an assurance as to future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For Roni & Associates

Sd/-
Roni Soni
Practicing Company Secretaries
M. No.: F11600, C.P. No.: 21854
UDIN: F011600H001075291
Peer Review Cert. No.: 3471/2023

Date:11.08.2026
Place: Delhi

REPORT ON CORPORATE GOVERNANCE

The Company has complied with the requirements of Corporate Governance as stipulated in Chapter IV of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations).

CORPORATE GOVERNANCE PHILOSOPHY

The Company's philosophy on Corporate Governance is aimed at assisting the management in the efficient conduct of the business and in meeting its obligations to stakeholders. A Strong emphasis on transparency accountability and integrity guide its philosophy. The Company acts responsibly as an integral part of the society by adhering to high compliance standards. The Company has consistently shown a high level of commitment towards effective Corporate Governance. The Company's philosophy on Corporate Governance envisages attainment of higher levels of transparency, accountability and ethical conduct in all facets of its operations and interactions with it stakeholders including shareholders, employees, customers, suppliers, government, lenders and the community at large, It aims to increase and sustain its corporate value through growth and innovation. The Company believes that its operations and actions must serve the underlying goal of enhancing the interests of its stakeholders over a sustained period of time, in a socially responsible way.

BOARD OF DIRECTORS

The Board has an optimum combination of Executive and Non-Executive Directors including Independent Directors. The Company's Board represents an optimum mix of knowledge, gender and experience.

A. Composition and category of the Board of Directors are as follows:

(i) Executive Directors*

Name	Date of Appointment	Designation	No. of meetings held during the Last Financial Year	No. of Meetings Attended	No. of Membership in Boards of other Public Companies	No. of Membership/ Chairmanships in Committees of other Public Companies	Attendance at the 30th AGM
Mrs. Tina Hasmukh Mutha	31/10/2020	Managing Director/ Executive Director	7	7	NIL	NIL	Present

(ii) **NON-INDEPENDENT NON-EXECUTIVE DIRECTORS**

Name	Date of Appointment	Designation	No. of meetings held during the Last Financial Year	No. of Meetings Attended	No. of Membership in Boards of other Public Companies	No. of Membership/ Chairmanships in Committees of other Public Companies	Attendance at the 30th AGM

Mr. Mayur Jain	10-10-2000	Chairperson/ Non-Executive Director	7	7	2	NIL	Present
Mrs. Madhu Doshi	10-10-2000	Non-Executive Director	7	7	NIL	NIL	Absent

(iii)INDEPENDENT NON-EXECUTIVE DIRECTOR

Name	**Date of Appointment**	**Designation**	**No. of meetings held during the Last Financial Year**	**No. of Meetings Attended**	**No. of Membership in Boards of other Public Companies**	**No. of Membership/ Chairmanships in Committees of other Public Companies**	**Attendance at the 30th AGM**
Mr. Jatin Kakkar	30-08-2018	Independent Director	7	7	NIL	NIL	Absent
Mr. Mohit Chaturvedi	01-01-2019	Independent Director	7	7	NIL	NIL	Present

Mr. Vikram Mutha	03-01-2019	Independent Director	7	7	NIL	NIL	Present

As per the declarations/disclosures received from Mr. Jatin Kakkar, Mr. Mohit Chaturvedi and Mr. Vikram Mutha, they do not serve as Independent Directors on the Board of more than 7 listed Companies. They are also not acting as Whole-time Directors on the Board of any listed Company.

Mr. Mayur Jain holds 5,00,000 shares and Mrs. Madhu Doshi holds 14,82,034 shares in the Company.

The terms and conditions of appointment of Independent Directors are available on the Company's website viz.; https://arihantclassic.in/investor-relations.aspx?type=93.

The Company also has a familiarization programme for its Independent Directors, which is available at https://arihantclassic.in/investor-relations.aspx?type=93.

Key Board skills / expertise / competencies

General Management & Business Operations	• Knowledge and deeper understanding of Auto & Manufacturing Industry. • Experience and understanding on Financial Management, Decision Making, Communication, Leadership, Influencing, Stakeholder Relations including long term interest of shareholders etc. • Entrepreneurial mindset with outstanding organizational and leadership skills including experience in general management & administration of the organization. • Knowledge of Macro/ Global/ National/ Sectoral Economy.
Financial & Risk Management	• Experience in financial planning/analysis, controllership, finance operations, audit, information technology and consulting. • Understanding the structures and systems which gives an oversight to the organization to effectively identify, assess and manage Enterprise Risk Management and Crises.
Legal, Regulatory, Corporate Governance, Ethics & Compliance	• Expertise in Legal framework, the relevant laws, rules, regulation policies applicable to the industry/ sector and level/ status of compliances thereof.

	• Understanding of the best corporate governance practices, relevant governance codes, governance structure, processes and practices followed by the organization. • Driving the business ethics, ethical policies, codes and practices. • Ability to monitor the compliance and knowledge of legal and regulatory requirements applicable to the Company.
Strategic Planning & Business Acumen	• Ability to think strategically, to propose ideas, identify options and plans that take advantage of available business opportunities while reflecting a broad and future-oriented perspective and advice on international practices. • Wider perspective on the business and industry, strategy implementation and change with vision & value creation.
Business Development, Sales & Marketing	• Experience and ability to identify opportunities and threats to the company and to develop strategies, inter-alia to grow sales and market share, built brand awareness and equity. • Deep knowledge and experience in business strategy, financial value and customer value creation. • Develop a strategically aligned and values-based organizational culture.

All the Directors of the company possess specific skill /expertise as mentioned above.

KEY MANAGERIAL PERSONNEL

During the year, Mr. Abhishek Jain, Chief Financial Officer of the Company has tendered his resignation from the post of Chief Financial Officer of the Company. The Company has accepted his resignation in the Board Meeting held on 13th August, 2025 and Mrs. Seema Arora, is appointed as Chief Financial Officer of the Company pursuant to Regulation 6(1) of the Listing Regulations, with effect from 12th November, 2025.

PROCEDURE TO CONDUCT MEETING OF THE BOARD OF DIRECTORS:

The Board meetings are generally held at the admin office of the Company and are convened by giving appropriate advance notice to all the Directors of the Company. The Meeting of the Board is governed by structured agenda papers which are circulated to Directors generally one week before the meeting. All material information is incorporated in the agenda papers for facilitating meaningful and focused discussions at the meeting. In case of exigencies or urgency, resolutions are passed by circulation. The Board of Director at its succeeding meeting takes note of the resolution(s) which have been passed by way of Circulation.

INFORMATION SUPPLIED TO THE BOARD

The Board has complete access to all information of the Company. The following information is provided to the board and the agenda papers for the meetings are circulated in advance of each meeting:

- Annual operating plans, capital and revenue budgets and updates, if any.
- Minutes of meetings of Audit Committee and Other Committees of the Board.
- Details of Associates of the Company and its updates.
- Information on recruitment and remuneration of senior officers just below the Board level including appointment or removal of Chief Financial Officer and Company Secretary.
- Materially important Litigation, Show Cause, Demand, Prosecution and Penalty Notices, if any.
- Status of Litigations by or against the Company.
- Any material relevant default in financial obligation to and by the Company.
- Details of any Joint Venture or Collaboration Agreement.
- Formation/reconstitution of Board Committees and terms of references.
- Appointment, remuneration and resignation of Directors.
- Disclosure of Director's interest and their shareholding.
- Compliance Certificate from Director and Company Secretary, certifying compliance of all laws applicable to the Company.
- All other information which is relevant for decision-making by the Board.

NUMBER OF BOARD MEETINGS HELD DURING THE FINANCIAL YEAR 2025-2026:

During the year under review, your Directors have met 7 (Seven) times, at the various dates, as mentioned herein below:

No. of Board Meetings Held	Dates of Board Meetings
01	24/05/2025
02	30/05/2025
03	08/08/2025

04	13/08/2025
05	26/08/2025
06	12/11/2025
07	10/02/2026

Pecuniary relationships or transactions of the Non-Executive Directors vis-à-vis the Company

There are no pecuniary relationships or transactions between Non–Executive Directors vis–a–vis the Company except payment of sitting fees and reimbursement of travelling expenses etc., if any, for the meetings attended by them.

Relationships between Directors Inter se

Except Mr. Mayur Jain, Mrs. Madhu Doshi and Mrs. Tina Hasmukh Mutha none of the Director of the Company is related to any other Directors of the Company.

COMMITTEES OF THE BOARD OF DIRECTORS

The Board has constituted Committee(s) with specific terms of reference and scope, namely: Audit Committee, Nomination and Remuneration Committee and Stakeholder Relationship Committee. The committees operate as empowered agents of the Board as per their charter/terms of reference. The practice to present the minutes of the meetings of Audit Committee, Nomination and Remuneration Committee and Stakeholder Relationship Committee, before the Board of Director for their perusal, is being maintained continuously. The details as to the composition, terms of reference, number of meetings and attendance etc. of these Committees are provided hereunder:

AUDIT COMMITTEE

Audit Committee of the Board comprises of three Directors out of which two are Non-Executive Independent Director, namely Mr. Mohit Chaturvedi, Mr. Vikram Kishore Mutha and one is Non-Executive Non-Independent Director, namely Mr. Mayur Jain. The Chairman of the Audit Committee is Mr. Mohit Chaturvedi an Independent Director having sound financial knowledge.

The majority of the audit committee members, including the Chairman, have accounting and financial management expertise. The Company Secretary acts as Secretary of the Committee. A representative of the Statutory Auditors is invited as and when required.

Powers of the Audit Committee:

- To investigate any activity within terms of reference
- To seek information from any employee
- To obtain outside legal or professional advice

Role of Audit Committee, inter-alia, includes the following:

1. Overview of the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible.

2. Recommending the appointment, re-appointment and, if required, the replacement or removal of the statutory auditor's and the fixation of audit fees.

3. Approval of payment to statutory auditors for any other services rendered by the statutory auditors.

4. Reviewing, with the management, the annual financial statements before submission to the board for approval, with particular reference to the:

- ❖ Matters required to be included in the Director's Responsibility Statement to be included in the Board's report in terms of clause (c) of sub section 3 of section 134 of the Companies Act, 2013.
- ❖ Changes, if any, in accounting policies and practices and reasons for the same.
- ❖ Major accounting entries involving estimates based on the exercise of judgment by management.
- ❖ Significant adjustments made in the financial statements arising out of audit findings.
- ❖ Compliance with listing and other legal requirements relating to financial statements.
- ❖ Disclosure of any related party transactions and Qualifications, if any, in the draft audit report.
- ❖ Qualifications in the draft audit report.
- ❖ Management Discussion and analysis of Financial Condition

5. Reviewing, with the management, the quarterly, half yearly, nine monthly and annually financial statements standalone as well as consolidated before submission to the Board for approval.

6. Reviewing, with the management, performance of statutory and internal auditors and adequacy of the internal control systems.

7. Reviewing the adequacy of internal audit function, if any, including the structure of the internal Audit Department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit.

8. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern.

9. Scrutiny of inter-corporate loans and investments

10. To review the function of the vigil mechanism

11. Approval of appointment of the CFO (i.e the Whole Time Finance Director or any other person heading the finance function or discharging that function) after assessing qualifications, experience and background etc of the candidate

12. Carrying out any other function as is mentioned in the terms of reference of the Audit Committee.

The dates on which the meetings were held and attendance of the members of the Committee during the financial year ended 31st March, 2026 are as follows:

No. of Meetings Held	**Date of meetings**
01	24/05/2025
02	30/05/2025
03	08/08/2025
04	13/08/2025
05	26/08/2025

06	12/11/2025
07	10/02/2026

S. No.	Name of the Members	Meetings held	Meeting attended
1	Mr. Mohit Chaturvedi (Chairman)	7	7
2	Vikram Kishore Mutha	7	7
3	Mayur Jain	7	7

NOMINATION AND REMUNERATION COMMITTEE

Constitution and Terms of Reference

The Nomination and Remuneration Committee comprises of Mr. Mohit Chaturvedi, Mr. Mayur Jain and Mr. Vikram Kishore Mutha as members of Nomination and Remuneration Committee. The Chairman of the Committee is Mr. Mohit Chaturvedi an Independent Director. The Broad terms of reference of the Nomination and Remuneration Committee shall identify persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, recommend to the Board their appointment and removal carry out evaluation of every director's performance. To carry out any other function as is mandated by the Board from time to time and/or enforced by any statutory notification, amendment or modification, as may be applicable. To perform such other functions as may be necessary or appropriate for the performance of its duties.

The details of the Nomination & Remuneration committee Meetings are as follows:

No. of Meetings Held	Date of meeting
01	26/08/2025
02	12/11/2025

Sl. No.	Name of the Members	Meetings held	Meetings attended
1	Mr. Mohit Chaturvedi (Chairman)	2	2
2	Mr. Mayur Jain	2	2
3	Mr. Vikram Kishore Mutha	2	2

Criteria of Making payments to Non–Executive Directors:

Criteria of making payments to Non-Executive Directors is available on the website of the Company under following link: https://arihantclassic.in/investor-relations.aspx?type=93.

Remuneration Policy and Payment

There are no such arrangements to pay the remuneration to Non- Executive Directors and Independent Director during the financial year ended 31st March, 2026.

The key terms of reference of the Nomination & Remuneration Committee (stipulated by the Board) under Regulation 19 and schedule II Part D of the SEBI Listing Regulations are as under:

- To formulate the criteria for determining qualifications, positive attributes and independence of a Director and recommend to the Board, a policy relating to the remuneration of Directors, Key Managerial Personnel and other employees;
- To formulate criteria for evaluation of the performance of Independent Directors and the Board;
- To devise a policy on Board diversity
- To identify persons who are qualified to become Directors and who may be appointed in Senior Management in accordance with the criteria laid down and recommend to the Board their appointment and removal.
- To extend or continue the term of appointment of the Independent Directors on the basis of the report of performance evaluation of the Independent Directors.

- **Performance Evaluation Criteria for Independent Directors (ID)**

  The Nomination & Remuneration Committee has formulated the criteria for evaluation of Independent Directors. Based on the said criteria, the performance of the Independent Directors was evaluated during the year.

- **Performance Evaluation of the Board/Committees**

  The Board carries out the evaluation of the performance of Directors and Committees of the Board.

  The purpose of the evaluation is to assess the performance of the Directors in discharging their responsibilities and to evaluate how effectively the Board, the Directors and the Committees were fulfilling their roles and duties.

  An annual Board evaluation is conducted to assess the performance of the Board as a whole and that of individual Board members. Performance is assessed based on clearly defined objective criteria, which are in line with the Company's policy. Performance is measured against commitments and best-in-class benchmarks. Plans for orderly succession of the Senior Management are also in place.

  As required under Regulation 25 of the SEBI Listing Regulations, a separate meeting of the Independent Directors of the Company was also held on **10^{th} February, 2026**, to evaluate the performance of the Chairman. Non-Independent Directors and the Board as a whole and also to assess the quality, quantity and timelines of flow of information between the management of the Company and the Board.

- **Policy on Remuneration to the Managing Director, Whole Time Director, Key Managerial Personnel (KMP) and senior Management Personnel**

  Remuneration to the Managing Director and Whole Time Directors shall be in accordance with the provisions of the Companies act, 2013. Increments to the existing remuneration/ compensation structure shall be recommended by the Nomination & Remuneration Committee to the Board, which shall be within the overall maximum limits of managerial remuneration approved by the shareholders for the Managing Director and Whole-Time directors of the Company. The overall managerial remuneration in respect of any financial year shall be in accordance with the provisions laid down under section 197 and schedule V of the Companies Act, 2013.

If in any financial year, the Company has no profits or its profits are inadequate, the Company shall make payment of remuneration within the maximum limits as minimum remuneration to the Managing Director and Whole-time Directors of the Company based on the approval of the Nomination & Remuneration Committee, Board and subject to the approval of the Shareholders and such other approvals, as may be required, in accordance with the provisions of section 197 and schedule V of the Companies Act, 2013.

During the financial year 2025-26, no remuneration has been paid to the Managerial Personnel.

The Company does not have Employee Stock Options Scheme for its Directors and Employees.

STAKEHOLDER RELATIONSHIP COMMITTEE

Constitution and Objective

The Board of Directors of the Company has constituted the Stakeholder Relationship Committee which is chaired by Mr. Mayur Jain, Non-Executive Non-Independent Director to specially consider and resolve the grievances of security holders of the Company and other members of the committee are Mrs. Tina Hasmukh Mutha and Mr. Mohit Chaturvedi. The terms of reference of the Stakeholders' Relationship Committee covers the matters specified in Part D of the Schedule II of the SEBI Listing Regulations. The Committee looks into the redressal of shareholders' and investors' complaints/ grievances. The Committee also looks into complaints concerning transfer of shares, non-receipt of annual report, non-receipt of dividends etc. The Committee also oversees the performance of Registrar and Share Transfer Agent and recommends measures for overall improvement in the quality of investor service.

All matters related to shares vis transfers, deletions, transmissions, dematerialization and dematerialization of shares etc. have been duly attended by the Company within the prescribed time lines during the financial year 2025-26.

The composition of Stakeholder Relationship Committee and terms of references meet with the requirements of Regulation 20 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 and provisions of the Companies Act, 2013.

Ms. Pooja Chugh, Company Secretary and Compliance officer of the Company also performed as a secretary to the Committee and her e-mail id is: compliance4arihant@gmail.com.

No application and Complaints received from shareholder/ investor are pending during the year under review. The details of the Stakeholder Relationship committee are as follows:

No. of Meetings Held	Date of meeting
1	13/08/2025

Sl. No.	Name of the Members	Meetings attended
1	Mr. Mayur Jain (Chairman)	1
2	Mr. Mohit Chaturvedi	1
3	Ms. Tina Hasmukh Mutha	1

PARTICULAR OF SENIOR MANAGEMENT

Particulars of Senior Management Personnel (SMP) and changes therein during the financial year and since the close of the financial year:

Name	Designation	Remark
Mr. Abhishek Jain	CFO	Resigned w.e.f. 13/08/2025
Mrs. Seema Arora	CFO	Appointed w.e.f. 12/11/2025
Mrs. Pooja Chugh	Company Secretary & Compliance Officer	No Change
Mr. Tina Hasmukh Mutha	Managing Director	Reappointment for 5 years w.e.f. 01/11/2025

<u>CEO/CFO CERTIFICATE</u>

A certificate from the Managing Director and the Chief Financial Officer on the financial statements and other matters of the Company as provided in Regulation 17(8) and schedule II Part B of the SEBI Listing Regulations for the financial year ended 31st March, 2026 was placed before the Board at its meeting held on Tuesday, 11th August, 2026 and the same is annexed to this report as **APPENDIX-A**.

REPORT ON MANAGEMENT DISCUSSION AND ANALYSIS

A detailed report on the Management Discussion and Analysis is given separately and is a part of Annual Report in **ANNEXURE-C**.

MANAGEMENT DISCLOSURE

During the year under review, there were no transactions of material nature with the promoters, the directors or the management or relatives, etc. that had potential conflict with the interest of the Company. All disclosures related to financial and commercial transactions where directors may have a potential interest are provided to the board and the interested directors do not participate in the discussion nor do they vote on such matters.

RELATED PARTY TRANSACTIONS

All Related Party Transaction that was entered during the financial year were on an Arm's Length basis and were in the ordinary course of business. The particulars of contract/arrangement entered into by the Company with Related Parties are attached herewith marked as **ANNEXURE-A** of the Director's Report.

CODE OF BUSINESS CONDUCT AND ETHICS FOR DIRECTORS AND SENIOR MANAGEMENT

The Company has established the Code of Business Conduct ethics for all directors, officers and employees of the Company ("the Code"). This Code is a comprehensive Code applicable to all Directors, Officers and employees working at various level of the Company. The Code while laying down, in detail, the standard of business conduct, ethics and governance, centers around the following theme-

All Directors, Officers and employees of the Company are committed to conducting its business in accordance with the applicable laws, rules and regulations and with highest standards of business ethics. This code is intended to provide guidance and help in recognizing and dealing with ethical issues, provide mechanisms to report unethical conduct, and to help foster a culture of honesty and accountability. Each Director, officer and employees are expected to comply with this code in letter and spirit.

The Company has also formulated code on Prevention of Insider Trading, which is available at https://arihantclassic.in/investor-relations.aspx?type=93.

Declaration required under Regulation 17(5) of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015

All the members covered under the "Code of Business Conduct and Ethics for Board Members and Senior Management" have affirmed compliance of the said code for the Financial Year 2025-26.

MEANS OF COMMUNICATIONS:

a) Communication to Shareholders

The Company is maintaining a functional website i.e., www.arihantclassic.in, in compliance with the provisions of the Companies Act, 2013 and SEBI (LODR) Regulation, 2015. The website contains the following information: -

- Basic information of the Company, e.g., details of its business, financial information etc.
- Shareholding pattern, compliance with Corporate Governance and contact information of designated official of the Company who are responsible for assisting and handling investor grievances.
- Quarterly/Half yearly/Nine- monthly and Annual Results.
- Annual Report.
- Various Corporate Policies.
- All important information pertaining to the Company is also mentioned in the Annual Report of the Company which is circulated to the members and others entitled thereto for each financial year.

Quarterly/Half yearly/Nine-monthly and Annual Financial Results of the Company are published in Leading English, Gujarati and Hindi Newspapers like **‘Financial Express**’ & **‘Jansatta’**

Your Company provides necessary information to the Stock Exchange in terms of the SEBI(LODR) Regulations, 2015 and other rules and regulations issued by Securities and Exchange Board of India. Required Forms and Returns are filed with the Registrar of Companies.

DISCLOSURES

1) Investor Grievance:
As mentioned herein before, the Company has constituted Stakeholder Relationship Committee to redress Shareholders’ and Investors’ Complaints.

2) Share Transfer Agent
M/s. Alankit Assignments Limited is Share Transfer Agent of the Company.

3) Details of Non- Compliance
The Details of other Non- Compliances is mentioned in the Secretarial Audit Report forming part of this Annual Report and observation for the same is given in the Board’s Report.

4) The Board of Directors of the Company has adopted
(i) the Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information and
(ii) the Code of Conduct as required under SEBI (Prohibition of Insider Trading) Regulations, 2015.

5)The Company has no subsidiary.

6)There was no materially significant related party transaction that may have any potential conflict with interest of the Company at large. Transaction with related parties are disclosed in the Financial Statements. The policy on dealing with related party transactions as approved by the Board may be accessed on the Company's website at the link https://arihantclassic.in/investor-relations.aspx?type=93.

7) Certificate from Company Secretary in Practice regarding compliance of conditions of Corporate Governance. A certificate is annexed as "**APPENDIX B**" certifying the compliance of corporate governance requirements by the Company

8) The Company has obtained certificate from Practicing Company Secretary that none of the Directors on the Board of the Company are debarred or disqualified from being appointed or continuing as Directors of Companies by the Board/ Ministry of Corporate Affairs or any such authority and the Certificate to this effect, duly signed by the Practicing Company Secretary is annexed to this Report as **"APPENDIX-C"**.

9) Total fees for all services paid by the Company on a consolidated basis, to the statutory auditor mentioned in the Notes to the Financial Statement of the Company.

10)Disclosures with respect to demat suspense account/ unclaimed suspense account- **NA**

11)The Board has accepted and acted upon all the recommendations by the Audit & Nomination and Remuneration Committees.

The disclosure in relation to Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 are as under:

a) Number of complaints filed during the financial year - NIL
b) Number of complaints disposed of during the financial year -NIL
c) Number of complaints pending as at the end of financial year - NIL

GENERAL SHAREHOLDERS INFORMATION

Registered Office: G-72, First Floor, Kirti Nagar, Delhi Industrial Area, West Delhi, New Delhi, India, 110015

Annual General Meeting:

No. of Meeting	Year	Date Time & Venue
31st	2025-26	**29.09.2026** **01:00 PM** The Company is conducting meeting through VC /OAVM. The deemed venue for the 31st AGM shall be the Registered Office of the Company. For details, please refer to the Notice of this AGM.

Financial Calendar: 1st April to 31st March

Results for the quarter ending June 30, 2025	In the mid of August 2025
Results for the quarter ending September 30, 2025	In the mid of November, 2025
Results for the quarter ending December 31, 2025	In the mid of February, 2026
Results for the quarter/year ending March 31, 2026	In the mid/end of May, 2026
Annual General Meeting for the year ending March 2026	Latest by September, 2026

General Board Meetings:

Annual General Meetings (AGM) /Extra Ordinary General Meetings (EOGM) held during the last 3 (Three) years, and Special Resolution(s) passed:

Meeting	Location	Day and Date	Time	Description of Special Resolutions
AGM through VC/OAVM	Registered Office: G-72, First Floor, Kirti Nagar, Delhi Industrial Area, West Delhi, New Delhi, India, 110015	Monday, 29.09.2025	01.00. P.M	No Special Resolution passed.
AGM through VC/OAVM	Registered Office: G-72, First Floor, Kirti Nagar, Delhi Industrial Area,	Saturday, 28.09.2024	01.00. P.M	No Special Business

	West Delhi, New Delhi, India, 110015			
AGM through VC/OAVM	Registered Office: 414, Nalanda Enclave, Opp. Sudama Resorts Pritam Nagar, Ellisbridge Ahmedabad – 380006	Monday, 18.09.2023	1:00 PM	1. To approve the re-appointment of Mr. Jatin Kakkar (DIN: 08196611), as an Independent Non-Executive Director of the Company 2.To approve the re-appointment of Mr. Vikram Kishore Mutha (DIN: 08288324), as an Independent Non-Executive Director of the Company 3.To approve the re-appointment of Mr. Mohit Chaturvedi (DIN: 08299460), as an Independent Non-Executive Director of the Company 4.To approve Material Related Party Transactions of the Company

The Board of Directors has not recommended any Dividend on Equity Shares of the Company for the financial year 2025-26.

:

The securities of the Company are listed on the following Stock Exchange:

<u>Metropolitan Stock Exchange of India Limited (MSE).</u>
Address: Vibgyor Tower, 4th Floor, Plot No C-62, G – Block, Opp. Trident Hotel Bandra Kurla Complex Bandra (E), Mumbai – 400098
<u>Listing fee, as applicable, has been duly paid to the aforesaid Stock Exchange.</u>

Market Price Data*: High, Low on MSEI during each month in the last Financial Year 2025-26: During the year, the shares of the Company were not traded, therefore no transactions occurred over the stock exchange. Hence, the market price data of high & low is not available on the website of stock exchange.

Performance of Company share prices in comparison to MSEI Sensex*: Not Available

Registrar and Transfer Agent (R&TA):

M/s Alankit Assignments Limited is Registrar and Share Transfer Agent of the Company. The shareholders are advised to approach M/s Alankit Assignments Limited at the following address for any share and demat related queries and/or problems:

M/s Alankit Assignments Limited
Alankit House , 4E/2 Jhandewalan Extension
New Delhi – 110055, India
Contact Person: Mr. JK Singla
e-mail id: jksingla@alankit.com and virenders@alankit.com

The RTA will process shares send for transfer, transmission etc every 10-15 days from the data of receipt thereof. Transfer/transmissions that are complete in all respects are processed and the certificates in respect thereof are returned to the lodger/shareholder within 15 days of lodgement.

Commodity Price Risk or Foreign Exchange Risk and Hedging Activities:

The Company does not have any significant exposure to commodity price risk or foreign exchange risk, as its business transactions are primarily conducted with customers within India. Accordingly, no hedging activities are undertaken.

Correspondance Address:

Registered office address: G-72, First Floor, Kirti Nagar, Delhi Industrial Area, West Delhi, New Delhi, India, 110015

Email ID: compliance4arihant@gmail.com

Website: http://arihantclassic.in/

Tel. : 011-45061917

The Company has neither obtained any credit rating for any debt instrument or fixed deposit scheme, nor issued any debt instrument or fixed deposit.

Distribution of Shareholding as on March 31, 2026

ARIHANT CLASSIC FINANCE LIMITED									
Pan Consolidated Distribution Schedule As On 31-03-2026									
	Total				Physical		Demat		Both
Category	Cases	%	Shares	%	Cases	Share	Cases	Share	Total
1-500	23	20.00	10890	0.11	7	3090	16	7800	0
501-1000	28	24.35	24900	0.25	12	11100	16	13800	0
1001-2000	13	11.30	17600	0.17	7	9500	6	8100	0
2001-3000	12	10.43	32500	0.32	8	20700	4	11800	0
3001-4000	2	1.74	7300	0.07	2	7300	0	0	0
4001-5000	0	0.00	0	0.00	0	0	0	0	0
5001-10000	3	2.61	20100	0.20	2	11400	1	8700	0
10001-99999999999	34	29.57	10034800	98.88	0	0	34	10034800	0
Total	**115**	**100.00**	**10148090**	**100.00**	**38**	**63090**	**77**	**10085000**	**0**

Land/Factory Location

Since the Company is engaged in the business of Non-Banking Financial Company (NBFC) and has no manufacturing activities hence it has no plant/factory.

Dematerialization of shares and liquidity:

As at March 31, 2026, 1,01,48,090 equity shares of ₹10 each of the Company were listed on the Metropolitan Stock Exchange of India Ltd. (MSE). Of these, 1,00,85,000 shares (99.38% of the paid-up equity share capital) were held in dematerialised form with NSDL and CDSL, and 63,090 shares were held in physical form.

All shareholders are requested to update their bank account details with their respective depositories urgently. This would facilitate transfer of dividend directly to the bank account of the shareholders.

Outstanding GDRs / ADRs / Warrants or any Convertible Instruments, conversion date and likely impact on equity

During the year under review the Company has not issued any GDRs/ADRs /Warrants or any Convertible Instruments.

Adoption of Discretionary Requirements as Specified in Part E of Schedule II of SEBI (LODR) Regulations, 2015

Company has adhered to all the mandatory requirements of Corporate Governance norms as prescribed by Regulations 17 to 27 and clause (b) to (i) of sub–regulation (2) of Regulation 46 of the Listing Regulations to the extent as applicable.

The Details of other Non- Compliances is mentioned in the Secretarial Audit Report forming part of this Annual Report and observation for the same is given in the Board’s Report.

Whistle Blower Policy

The Company has a Vigil mechanism under which the employees are free to report violations of applicable laws and regulations and the Code of Conduct. The reportable matters may be disclosed to the Ethics and Compliance Task Force which operates under the supervision of the Audit Committee. Employees may also report to the Chairman of the Audit Committee. During the year under review, no employee was denied access to the Audit Committee.

Details of compliance with mandatory requirements and adoption of the non–mandatory requirement

The Company has complied with all applicable mandatory requirements prescribed under the Listing Regulations.

Declaration

This is to confirm that the Board has laid down a code of conduct for all Board members and senior management personnel of the Company. The code of Conduct has also been posted on the website of the Company. It is further confirmed that all Directors and senior management personnel of the Company have affirmed compliance with the Code of Conduct of the Company for the Financial Year ended on March 31, 2026 as envisaged in Regulation 26(3) of the SEBI (Listing obligations and disclosure requirements) Regulations, 2015. (**APPENDIX-D**)

By The Order Of Board of Directors
For Arihant Classic Finance Limited

Date: 11.08.2026
Place: Delhi

Sd/-
Mayur Jain
(Director)
DIN: 00626354

Sd/-
Tina Hasmukh Mutha
(Managing Director)
DIN: 02260980

APPENDIX A

MD / CFO CERTIFICATION

We the undersigned, in our respective capacities as Managing Director and Chief Financial Officer of Arihant Classic Finance Limited ("the Company") certify that:

A. We have reviewed Financial Statements and the Cash Flow Statement for the year ending March 31, 2026 and that to the best of our knowledge and belief, we state that:

1. these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
2. these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. We further state that to the best of our knowledge and belief there are no transactions entered into by the Company during the year ended 31st March, 2026 which are fraudulent, illegal or violative of the Company's code of conduct.

C. We are responsible for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

D. We have indicated to the Auditors and the Audit committee:

1. Significant changes in internal control over financial reporting during the financial year;
2. Significant changes in Accounting Policies during the financial year and that the same have been disclosed in the notes to the financial statements; and
3. Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

On behalf of the Board of Directors
Arihant Classic Finance Limited

Tina Hasmukh Mutha	**Seema Arora**
(Managing Director)	**Chief Financial Officer**
DIN: 02260980	**PAN: AHZPA2307E**

Date: 11.08.2026
Place: Delhi

CERTIFICATE ON CORPORATE GOVERNANCE

TO
THE MEMBERS OF
ARIHANT CLASSIC FINANCE LIMITED
CIN: L65910DL1995PLC431057
G-72, First Floor, Kirti Nagar,
Delhi Industrial Area, West Delhi,
New Delhi, Delhi, India, 110015

I have examined all relevant records of Arihant Classic Finance Limited ("the Company") for the purpose of certifying of all the conditions of the Corporate Governance under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Financial Year ended March 31, 2026. I have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of certification. The compliance of the conditions of Corporate Governance is the responsibility of the management.

My examination was limited to the procedures and implementation thereof. This certificate is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

On the basis of my examination of the records produced explanations and information furnished, I certify that subject to disqualification mentioned in Secretarial Audit Report, the Company has complied with the conditions of the Corporate Governance under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Place: Delhi
Date:11.08.2026

For Roni & Associates

Sd/-
Roni Soni
Practicing Company Secretary
M. No.: F11600, C.P. No.: 21854
UDIN: F011600H001075509
Peer Review Cert. No.: 3471/2023

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI [Listing Obligations and Disclosure Requirements] Regulations, 2015)

To the Members
Arihant Classic Finance Limited
CIN: L65910DL1995PLC431057

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **Arihant Classic Finance Limited** (hereinafter referred to as 'the Company') having CIN L65910DL1995PLC431057and having Registered Office at G-72, First Floor, Kirti Nagar, Delhi Industrial Area, West Delhi, New Delhi, India, 110015, produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ended on March 31, 2026 has been debarred or disqualified from being appointed or continuing as Directors of Companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

DIN/DPIN/PAN	Full Name	Designation	Date of Appointment
00626336	Madhu Doshi	Non Executive Director	10/10/2000
00626354	Mayur Jain	Non Executive Director	10/10/2000
02260980	Tina Hasmukh Mutha	Managing & Executive Director	31/10/2020
08196611	Jatin Kakkar	Independent Director	30/08/2018
08288324	Vikram Kishore Mutha	Independent Director	03/01/2019
08299460	Mohit Chaturvedi	Independent Director	01/01/2019

Ensuring the eligibility of for the appointment/continuity of every Director on the Board is the responsibility of the Management of the Company. My responsibility is to express an opinion on these based on my verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

For Roni & Associates

Sd/-
Roni Soni
Practicing Company Secretaries
M. No.: F11600, C.P. No.: 21854
UDIN: F011600H001075641
Peer Review Cert. No.: 3471/2023

Place: Delhi
Date: 11.08.2026

Declaration regarding Affirmation of compliance with the Code of Conduct

I hereby, confirm that the Company has received affirmations in compliance with the Code of conduct for the Financial Year 2025-26 from all the Board Members and Senior Management Personnel pursuant to the requirements of Regulation 26(3) of Securities and Exchange Board of India (Listing and Disclosure Obligations) Regulations 2015.

On behalf of the Board of Directors
Arihant Classic Finance Limited

Sd/-
Tina Hasmukh Mutha
(Managing Director)
DIN: 02260980

Date: 11.08.2026
Place: Delhi

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

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.

N J G & CO. New Delhi Chartered Accountants

115, NEW DELHI HOUSE,
27, BARAKHAMBA ROAD,
NEW DELHI - 110001
Tel. No. 011-23325314
E-mail: njg_co@yahoo.co.in

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

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

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.

N J G & CO. New Delhi Chartered Accountants

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's report) Order, 20020 ("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.

N J G & CO. New Delhi Chartered Accountants

115, NEW DELHI HOUSE,
27, BARAKHAMBA ROAD,
NEW DELHI - 110001
Tel. No. 011-23325314
E-mail: njg_co@yahoo.co.in

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'

N J G & CO. ★ New Delhi ★ Chartered Accountants

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

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

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.

N J G & CO. New Delhi Chartered Accountants

115, NEW DELHI HOUSE,
27, BARAKHAMBA ROAD,
NEW DELHI - 110001
Tel. No. 011-23325314
E-mail: njg_co@yahoo.co.in

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.

N J G & CO. New Delhi Chartered Accountants

115, NEW DELHI HOUSE,
27, BARAKHAMBA ROAD,
NEW DELHI – 110001
Tel. No. 011-23325314
E-mail: njg_co@yahoo.co.in

(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 repoting under this clause is not applicable

(f) The company does not have any subsidiary , joint venture and associates hence repoting 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.

N J G & CO. * New Delhi * Chartered Accountants

115, NEW DELHI HOUSE,
27, BARAKHAMBA ROAD,
NEW DELHI – 110001
Tel. No. 011-23325314
E-mail: njg_co@yahoo.co.in

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 dis 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.

N J G & CO. New Delhi Chartered Accountants

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

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'

N J G & CO. ★ New Delhi ★ Chartered Accountants

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

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

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.

N J G & CO.
New Delhi
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.

N J G & CO. New Delhi Chartered Accountants

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

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'

N J G & CO. New Delhi Chartered Accountants

(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 Accouting 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

N J G & CO. New Delhi Chartered Accountants

CA NEHA JAIN
(Partner)
Membership No. 518583
UDIN: 26518583UVAHIS5297
Place : New Delhi
Dated : 30.5.2026.

For and on behalf of the Board of Directors

Madhu Doshi
MADHU DOSHI
DIRECTOR
DIN:00626336

Seema
SEEMA ARORA
CHIEF FINANCIAL OFFICER

MAYUR JAIN
DIRECTOR
DIN:00636354

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

Statement of profit & Loss for the year from year ended 31 March, 2026

(Rs In lacs)

	Note No.	Mar. 31, 2026 (Rs.)	Mar. 31, 2025 (Rs.)
INCOME			
1.Revenue from Operations			
Interest Income	16	443.97	447.10
Sale of shares	15	17.57	123.25
Total revenue from operation		**461.54**	**570.35**
2. Other Income	16	5.31	6.42
Total Income(1+2)		**466.85**	**576.78**
EXPENSES			
Purchases of Stock-in-Trade	17	17.32	36.77
Changes in inventories of Stock -in- trade	18	2.88	8.46
Employee Benefits Expenses	19	62.72	21.42
Finance Costs	20	292.13	272.35
Other Expenses	21	164.98	47.27
Impairment Loss Allowance	22	(6.01)	(10.93)
Total Expenses		**534.01**	**375.33**
Profit Before Exceptional Items and Tax		**-67.16**	**201.44**
Exceptional Items		-	-
Profit before tax		**-67.16**	**201.44**
Tax expenses:			
(1) Current Tax		**0.00**	**48.95**
(2) Deferred Tax		0.00	-1.81
(3) Earlier years		5.50	3.11
Profit for the year		**-72.67**	**153.79**
Other Comprehensive Income			
Items that will not be reclassified to profit or loss:-			
Re-measurement gains (losses) on defined benefit plans		-	-
Income tax benefit		-	-
Items that will to be reclassified to profit or loss:-			
Re-measurement gains (losses) on defined benefit plans		-	-
Income tax benefit		-	-
Net other comprehensive income not to be reclassified to profit or loss		-	-
Total Comprehensive income for the year, net of tax (Comprising profit/(Loss) and Other comprehensive income)		-72.67	153.79
Earning per equity share(nominal value of Rs 10/- each)-For Continuing operations			
Basic	23	-0.72	1.52
Diluted		-0.72	1.52

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

NJG & CO. New Delhi Chartered Accountants

Place : New Delhi
Dated : 30.5.2026

For and on behalf of the Board of Directors

Madhu Doshi
MADHU DOSHI
DIRECTOR
DIN:00626336

MAYUR JAIN
DIRECTOR
DIN:00626354

Seema
SEEMA ARORA
CHIEF FINANCIAL OFFICER

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

(Rs In lacs)

Particulars	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

NJG & CO. New Delhi Chartered Accountants

CA NEHA JAIN
(Partner)
Membership No. 518583
UDIN: 26518583UVAHIS5297

Place : New Delhi

Dated : 30.5.2026.

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

Madhu Doshi

MADHU DOSHI
DIRECTOR
DIN:00626336

MAYUR JAIN
DIRECTOR
DIN:00626354

Seema

SEEMA ARORA
CHIEF FINANCIAL OFFICER

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

Statement of Changes in equity for the year ended March. 31, 2026

(Rs In Lacs)

a. Equity Share Capital

Balance at April 1, 2025	1,014.81
Changes in equity share capital during the year	-
Balance at 31st Mar., 2026	**1,014.81**

b. Other Equity

Particulars	Reserve & Surplus			Total
	Special Reserve	Share Forfeiture Account	Retained Earnings	
Balance at April 1, 2025	238.07	32.64	754.35	1,025.05
Profit for the year	-	-	-72.67	-72.67
Other comprehensive income for the year, net of tax	-		-	-
Total comprehensive income for the year	**238.07**	**32.64**	**681.69**	952.39
Transfer from Retained Earnings	-	-	-	-
Payment of Dividend	-	-	-	-
Tax on Dividend	-	-	-	-
Transfer to Special Reserve	-	-	-	-
Adjustment of Taxes	-	-	-	-
Balance at March 31, 2026	**238.07**	**32.64**	**681.69**	**952.39**

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

NJG & CO. New Delhi Chartered Accountants

CA NEHA JAIN
(Partner)
Membership No. 518583
UDIN: 26518583UVAHI55297.

Place : New Delhi

Date: 30.5.2026

For and on behalf of the Board of Directors

Madhu Doshi

MADHU DOSHI
DIRECTOR
DIN:00626336

Seema

SEEMA ARORA
CHIEF FINANCIAL OFFICER

MAYUR JAIN
DIRECTOR
DIN:00626354

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

Notes to the financial statements for the year Mar. 31, 2026

(Rs In Lacs)

		Mar. 31, 2026 (Rs.)	Mar 31, 2025 (Rs.)
3	**Cash and Bank Balances**		
	Cash and cash equivalents:		
	Cash in hand	1.18	0.05
	Current Account with scheduled bank	64.85	75.16
	Total	**66.04**	**75.21**
4	**Loans (Carried at Amortised Cost)**		
	Unsecured, Considered good		
	Loans to Related Parties (refer Note -25)	2,289.85	3,649.29
	Loans to Others (refer Note -25)	2,648.09	2,789.88
		4,937.94	**6,439.17**
	Doubtful/NPA		
	Loans to Related Parties	-	-
	Loans to Others	-	-
		-	-
	Less: Impairment Loss Allowance		
	On Standard Assets	19.75	25.76
	On Doubtful assets	-	-
		4,918.18	**6,413.41**
	Terms and Conditions of Loan given		
a	*All Loans are receivable on demand*		
b	*Interest is receivable annually*		
5	**Invetsments**		
	(Valued at Amortised cost)		
A	**Invetsment in Mutual Funds**		
	Quoted Mutual Funds		
	NIPON India Mutual Funds	0.01	0.01
B	**Investments in equity shares (fully paid)**		
	Unquoted - In other entities (equity investments at cost)	-	-
	Total Innvetsments	**0.01**	**0.01**
	Bifurcation of total invetsments		
	Aggregate carrying value of unquoted investments	-	-
	Aggregate carrying value of quoted investments	0.01	0.01
6	**Other Financial Assets**		
	Prepaid Expenses	0.08	0.08
		0.08	**0.08**

N J G & CO. New Delhi Chartered Accountants

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

Notes to the financial statements for the year Mar. 31, 2026

(Rs In Lacs)

		Mar. 31, 2026 (Rs.)	Mar 31, 2025 (Rs.)
7	**Inventories**		
	Valued at Cost or NRV whichever is less		
	Stock-in Trade	111.01	113.88
		111.01	**113.88**

Inventories consist of:

a *Equity shares held for trading purposes – Rs 111.01 Lacs*
(valued at lower of cost and net realizable value in accordance with Ind AS 2, Valued at FIFO Basis)

Pledged Shares:

b *Out of the above, equity shares with a carrying value of Rs 105.63 Lacs have been pledged with brokers/clearing members as margin for derivative trading and other capital market operations. These pledged shares are subject to market risks*

		Mar. 31, 2026 (Rs.)	Mar 31, 2025 (Rs.)
8	**Current Tax Asset (net)**		
	Advance tax and TDS recoverable	43.47	-
	Less Provision for tax	-	-
		43.47	**-**
9	**Deferred Tax Assets**		
	Deferred Tax Assets		
	Impairment Allowance on Loans	-	-
	Deferred tax assets	-	-
10	**Other non-financial Assets**		
	a. Balance with Government Authorities		
	-Income Tax refundable	19.51	19.51
		19.51	**19.51**

b. Pending refund of income tax

The Income tax assessed for the F.Y. 2016-17 & 2017-18 has been completed by the department and refund of Rs. 4.41 lacs for the F.Y. 2016-17, & Rs. 10.98 Lacs for the F.Y. 2017-18 is pending with the department due to the transfer of life from Ahemdabad Jurisdiction to Delhi Jurisdiction.

		Mar. 31, 2026 (Rs.)	Mar 31, 2025 (Rs.)
11	**Borrowings**		
	Unsecured		
	Loan from related parties (Refer note-24)	-	259.57
	Loans from others (Refer note-24)	3,155.00	4,270.00
		3,155.00	**4,529.57**

Terms and conditions:

- *The loan is repayable on demand and interest is payable as per Loan Agreement.*

N J G & CO. ★ New Delhi ★ Chartered Accountants

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

Notes to the financial statements for the year Mar. 31, 2026

(Rs In Lacs)

		Mar. 31, 2026 (Rs.)	Mar 31, 2025 (Rs.)
12	**Other Financial Liabilities**		
	Statutory Remittances :		
	- TDS payable	29.28	26.15
	- Expenses Payable	6.10	6.49
	- Other payables	0.72	0.99
		36.10	**33.63**
13	**Current Tax Liabilities(net)**		
	Provision for Income Tax	-	48.95
	Less: Advance Tax & TDS	-	-29.91
		-	**19.04**
14	**Equity Share Capital**		
	Authorised share capital:		
	11500000 Equity shares of Rs 10/- Each	1,150.00	1,150.00
	(Previous year:11500000 Equity shares of Rs 10/- Each)		
		1,150.00	**1,150.00**
	Issued, subscribed and fully paid up share capital:		
	10148090 Equity shares of Rs 10/- Each	1,014.81	1,014.81
	(Previous year10148090 Equity shares of Rs 10/- Each)		
	Total issued, subscribed and paid up share capital	**1,014.81**	**1,014.81**

a) Rights and restriction attached to equity shares

The Company has only one class of equity shares, having par value of Rs.10/– per share. Each holder of equity share is entitled for one vote per share and has a right to receive dividend as recommended by the Board of Directors subject to the necessary approval from the shareholders.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the equity shareholders.

b) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting year

Equity Shares	Mar. 31, 2026		Mar 31, 2025	
	Nos.	Amount	Nos.	Amount
Balance as at the beginning of the year	1,01,48,090	1,014.81	1,01,48,090	1,014.81
Issued during the year	-	-	-	-
Balance as at the end of the year	**1,01,48,090**	**1,014.81**	**1,01,48,090**	**1,014.81**

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

Notes to the financial statements for the year Mar. 31, 2026

(Rs In Lacs)

	Mar. 31, 2026 (Rs.)	Mar 31, 2025 (Rs.)

c) Details of shares held by each shareholder holding more than 5% shares

	Mar. 31, 2026		Mar 31, 2025	
	Nos.	% holding in the class	Nos.	% holding in the class
Equity Shares of Rs 10 each, fully paid up				
Mr. Premjibhai Purshotambhai Patel	-	0.00%	9,37,300	9.24%
Mrs.Hemaben Premjibhai Patel	-	0.00%	9,37,300	9.24%
Mr. Munind Shah	7,59,000	7.48%	8,58,800	8.46%
Mr. Dhiren Shah	5,37,700	5.30%	5,37,700	5.30%
Mr. Madhu Doshi	14,82,034	14.60%	10,00,000	9.85%

d) Shareholding of promoters:

Name of the Promoters	As at March 31, 2026			As at March 31, 2025		
	Number of shares held	% holding in that class of shares	% Change During the year	Number of shares held	% holding in that class of shares	% Change During the year
Equity Shares						
Bhanwar Lal Doshi / Huf	4,00,000	3.94%	0.00%	4,00,000	3.94%	0.00
Dev Kripa Developers Private Limited	3,00,100	2.96%	0.00%	3,00,100	2.96%	0.00
Dr International P Ltd	4,00,000	3.94%	0.00%	4,00,000	3.94%	0.00
Madhu Doshi	14,82,034	14.60%	4.75%	10,00,000	9.85%	0.00
Mayur Jain	5,00,000	4.93%	0.00%	5,00,000	4.93%	0.00
Rohit Jain	5,00,000	4.93%	0.00%	5,00,000	4.93%	0.00
Tina Doshi	4,00,000	3.94%	0.00%	4,00,000	3.94%	0.00

15 **Other Equity***

	Mar. 31, 2026	Mar 31, 2025
Retained earnings (Note-1)	681.69	754.35
Special Reserve (Note-2)	238.07	238.07
Share Forfeiture Account(Note -3)	32.64	32.64
	952.39	1,025.06
Retained earnings		
Balance at beginning of the year	754.35	631.33
Add : Profit for the year	-72.67	153.79
Less: Transfer to special reserve	0.00	30.76
Add: Adjustment for Taxes	-	-
Balance at end of year	**681.69**	**754.35**
Special Reserve		
Opening balance	238.07	207.31
Addition During Year	-	30.76
Closing Balance	**238.07**	**238.07**
Share Forfeiture Account		
Balance at beginning of the year	32.64	32.64
Addition During Year	-	-
Closing Balance	**32.64**	**32.64**

Note 1- Retained Earning
It represents accumulated profits of the company and can be utilised as per Companies Act 2013.

Note 2: Special Reserve
It is Statutory Reserve maintained as per RBI Norms.

Note 3: Share Forfeiture account
This repersents the amount of shares forfeited by the company.

N J G & CO. New Delhi Chartered Accountants

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

Notes to the financial statements for the year Mar. 31, 2026

(Rs in Lacs)

		For the year ended Mar. 31, 2026 (Rs.)	For the year ended Mar 31, 2025 (Rs.)
16	**Revenue from opertaions**		
	Interest income on loans valued at Amortised cost	443.97	447.10
	Sale of Shares	17.57	123.25
		461.54	**570.35**
17	**Other Income**		
	Dividend Income	5.31	6.42
		5.31	**6.42**
18	**Purchase of Stock in Trade**		
	Purchase of shares	17.32	36.77
	Total	**17.32**	**36.77**
19	**Change in Inventory of Stock in Trade**		
	Opening: Stock In Trade (Shares & Security)	113.88	122.34
		113.88	122.34
	Closing: Stock In Trade (Shares & Security)	111.01	113.88
		111.01	113.88
	Total	**2.88**	**8.46**
20	**Employee Benefit expenses**		
	Salaries and Incentives	61.93	20.94
	Staff Welfare Expenses	0.78	0.48
	TOTAL	**62.72**	**21.42**
21	**Finance Costs**		
	On financial liabilities measured at amortised cost:		
	Interest Expense	292.13	272.35
	TOTAL	**292.13**	**272.35**
22	**Other Expenses**		
	Advertisement Expenses	0.49	0.49
	Conveyance Expenses	1.00	0.90
	Legal & Professional Charges	4.20	4.15
	Membership Fees	0.24	0.24
	Misc.& General Exp.	-0.01	0.00
	NSDL Custody Fees	-	0.85
	CDSL/NSDL fees	0.53	0.53
	Connectivity/Maintenance charges	0.49	0.49
	Office Expenses	0.72	0.56
	Internal Audit Fees	0.15	0.15
	Postage & Telegram	0.23	0.14
	Printing & Stationary	0.43	0.24
	Rent paid	0.71	0.71
	ROC Filling Charges	0.02	0.05
	Repair & Maintenance	0.37	0.17
	Telephone Expenses	0.16	0.17

N J G & CO. New Delhi Chartered Accountants

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

Notes to the financial statements for the year Mar. 31, 2026

(Rs in Lacs)

		For the year ended Mar. 31, 2026 (Rs.)	For the year ended Mar 31, 2025 (Rs.)
	Travelling , Loadging & Fooding	0.63	0.46
	Website Expenses	0.05	0.05
	Interest on Income Tax/TDS	3.58	0.27
	Balance Written Off (Including NPAs)	150.28	35.67
	Other Charges	-	0.24
	Payment to Auditor		
	Audit Fees	0.71	0.71
	TOTAL	**164.98**	**47.27**
23	**Impairment loss Allowance**		
	Contingent Provisions Against Standard Assets		
	On loans valued at Amortised cost	-6.01	-10.93
	TOTAL	**-6.01**	**-10.93**

This space left blank intentionally

N J G & CO. ★ New Delhi ★ Chartered Accountants

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

Notes to the financial statements for the year Mar. 31, 2026

(Rs in Lacs)

24 Earning per share (EPS)

Earning Per Share (EPS) computed in accordance with Indian Accounting Standard (Ind AS) 33 issued by The Institute of Chartered Account

	Mar. 31, 2026 (Rs.)	Mar 31, 2025 (Rs.)
Net Profit/(Loss) as per Statement of Profit & Loss (Rs. in Lakhs)	-72.67	153.79
Weighted Average Number of Equity Shares outstanding during the year (Nos.)	1,01,48,090.00	1,01,48,090.00
Number of shares - Diluted (Nos.)	1,01,48,090.00	1,01,48,090.00
Basic Earning Per share	-0.72	1.52
Diluted Earning Per share	-0.72	1.52

25 Disclosure in respect of Indian Accouting Standard Ind AS-24 "Related party disclosures"

Names of related parties and related party relationship

Key Managerial Personnel	Tina Hasmukh Mutha	Managing Director
	Mr. Mayur Jain	Director
	Mrs. Madhu Doshi	Director
	Mrs. Seema Arora	CFO
	Pooja Chugh	Company Secretary
Other Related Parties (Entity in which KMP of Holding Company and their relatives exercise significant influences)	M/S Dev Kripa Developers Pvt. Ltd.	
	M/S Dipika Polymers Pvt. Ltd.	
	M/S D R International Pvt Ltd	
	M/S Gitanjali Finvest Pvt. Ltd.	
	M/S Innovo Infratech LLP	
	M/S Moti Lal Banarsi Das	
	M/S Axiom Enterprizes LLP	

Related party transactions

The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year :

	Mar. 31, 2026 Rs.	Mar 31, 2025 Rs.
Rent Paid		
Madhu Doshi	0.71	0.71
Interest Paid		
M/S D R International Pvt. Ltd.	5.88	134.28
Interest Income		
M/S Dev Kripa Developers Pvt. Ltd.	36.18	36.18
M/S Innovo Infratech LLP	63.89	55.50
M/S D R International Pvt. Ltd.	29.23	0.63
M/S Dipika Polymers Pvt Ltd	42.23	0.51
M/S Axiom Enterprizes LLP	51.80	39.76
M/S Gitanjali Finvest Pvt. Ltd.	13.16	13.89
M/S Moti Lal Banarsi Das	7.44	7.44

Balance Receivable

N J G & CO. New Delhi Chartered Accountants

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

Notes to the financial statements for the year Mar. 31, 2026

		(Rs in Lacs)
M/S Dev Kripa Developers Pvt. Ltd.	516.85	516.85
M/S D R International Pvt. Ltd.	-	880.00
M/S Dipika Polymers Pvt Ltd	-	800.00
M/S Innovo Infratech Llp	906.50	583.00
M/S Gitanjali Finvest Pvt. Ltd.	85.00	88.00
M/S Moti Lal Banarsi Das	62.00	61.95
M/S Axiom Enterprizes LLP	719.50	719.50

26 Financial instruments and risk management

26.1 A Financial Instruments by Category

	Mar. 31, 2026		Mar 31, 2025	
	FVTPL	**Amortised**	**FVTPL**	**Amortised Cost**
Financial Assets				
Cash and Cash Equivalents	-	66.04	-	75.21
Loans	-	4,918.18	-	6,413.41
Investments	-	0.01	-	0.01
Other Financial assets	-	0.08	-	0.08
	-	**4,984.31**	-	**6,488.71**
Financial Liabilities				
Borrowings	-	3,155.00	-	4,529.57
Other Financial liabilities	-	36.10	-	33.63
	-	**3,191.10**	-	**4,563.20**

26.1.a Fair value hierarchy

The fair value of financial instruments as referred to in note above has been classified into three categories depending on the inputs used in the valuation technique. The hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities [Level 1 measurements] and lowest priority to unobservable inputs [Level 3 measurements].The categories used are as follows:

Level 1: Quoted prices for identical instruments in an active market;
Level 2: Directly (i.e. as prices) or indirectly (i.e. derived from prices) observable market inputs, other than Level 1 inputs; and
Level 3: Inputs which are not based on observable market data (unobservable inputs). Fair values are determined in whole or in part using a net asset value or valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

26.1.b Financial assets and liabilities measured at fair value - recurring fair value measurements

Financial assets at fair value through profit or loss	**As at**	**Level 1**	**Level 2**	**Level 3**	**Total**
Current Investment in Mutual Funds	March 31, 2026	-	-	-	-
Current Investment in Mutual Funds	March 31,2025	-	-	-	-

N J G & CO
New Delhi
Chartered Accountants

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

(Rs in Lacs)

26.1.c Valuation technique used to determine fair value

The fair value of investments in mutual fund units is based on the net asset value (NAV) as stated by the issuers of these mutual fund units in the published statements as at the Balance Sheet date. NAV represents the price at which the issuer will issue further units of mutual fund and the price at which issuers will redeem such units from the investors.

Note: There were no specific financial instruments which were fair valued using level 3 indicators hence no unobservable inputs.
Note: Management considers that the carrying amounts of financial assets and financial liabilities measured at amortised cost approximate their fair values.

26.2 Financial risk management

The Company, is exposed to various market risks, credit risk and liquidity risk. The laid down processes, periodic communication, control framework and management process consisting of planning, controlling and monitoring collectively form the risk management system used to define, record and minimise operating, financial and strategic risks. Below notes explain the sources of risk in which the company is exposed to and how it manages the risk.

26.2.A Market risk:

a. Price risk

Price risk refers to the risk of fluctuations in the market value of financial instruments held by the Company due to changes in market prices, including interest rates, equity prices, and commodity prices. The Company is primarily not exposed to price risk as it has not invested in marketable securities.

b. Foreign currency risk:

Foreign currency risk arise from monetary receivables and obligations expressed in a currency other than functional currency of the Company. Primarily the Company is catering to customers in local currency. The Company does not have unhedge foreign currency at the end of reporting period.

c. Interest rate risk:

Interest rate is the risk that fair value or future cash flows of a financial instrument will fluctuate because of change in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's long term debt obligation at floating interest rates.

Particulars	**Mar. 31, 2026** **Rs.**	**Mar 31, 2025** **Rs.**
Variable rate borrowings	-	-
Fixed rate borrowings	3,155.00	4,529.57
Total borrowings		

Profit / loss is sensitive to higher / lower interest expense from borrowings as a results of changes in interest rates. Holding all other variable constant, the following table demonstrates the sensitivity to a reasonably possible change in interest rate on floating portion of borrowings.

	Mar. 31, 2026 **Rs.**	**Mar 31, 2025** **Rs.**
Variable rate borrowings		
Interest rate increase by 0.5%	-	-
Interest rate decrease by 0.5%	-	-

N J G & CO. New Delhi Chartered Accountants

(Rs in Lacs)

26.2.B Credit Risk :

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations towards the Company and arises principally from the Company's receivables from customers and liquid investments with banking institutions / mutual funds. The maximum amount of the credit exposure is equal to the carrying amounts of these receivables.
The Company has developed guidelines for the management of credit risk from trade receivables. The Company's primary customer, is its ultimate holding company with good credit rating . Other customers are subjected to credit assessments as a precautionary measure, and the adherence of all customers to payment due dates is monitored on an on-going basis, thereby practically eliminating the risk of default.

	Mar. 31, 2026 Rs.	Mar 31, 2025 Rs.
Investment Allowance	25.76	36.69
Add: Provided During the year	(6.01)	(10.93)
Closing	19.75	25.76

26.2.C Liquidity risk:

Liquidity risk arises from the Company's inability to meet its cash flow commitments on time. Prudent liquidity risk management implies maintaining sufficient stock of cash and marketable securities and maintaining availability of standby funding through an adequate line up of committed credit facilities.
The Company manages liquidity risk by maintaining availability of funding through an adequate amount of committed credit facilities to meet the obligations when due. Management monitors rolling forecasts of liquidity position and cash and cash equivalents on the basis of expected cash flows. In addition, liquidity management also involves projecting cash flows considering level of liquid assets necessary to meet obligations by matching the maturity profiles of financial assets & liabilities and monitoring balance sheet liquidity ratios.

(a) Maturities of financial liabilities

The following tables detail the Company's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods. The information included in the tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Company can be required to pay. The tables include both interest and principal cash flows. The contractual maturity is based on the earliest date on which the Company may be required to pay.

	0- 3 months	3 - 6 months	6 months - 1 Year	1 - 3 Years	More than 3 years	Total
As at Mar. 31, 2026						
Borrowing*	-	-	-	-	-	-
Other Financial liabilities	-	36.10	-	-	-	36.10
Total	-	**36.10**	-	-	-	**36.10**

	0- 3 months	3 - 6 months	6 months - 1 Year	1 - 3 Years	More than 3 years	Total
As at March 31, 2025						
Borrowing*	-	-	-	-	-	-
Other Financial liabilities	-	33.63	-	-	-	33.63
Total	-	**33.63**	-	-	-	**33.63**

**Repayable on demand*

J G & CO. New Delhi Chartered Accountants

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

Notes to the financial statements for the year Mar. 31, 2026

(Rs in Lacs)

26.3 Capital management

The capital structure of the Company consists of debt, cash and cash equivalents and equity attributable to equity shareholders of the Company which comprises issued share capital (including premium) and accumulated reserves disclosed in the Statement of Changes in Equity. The Company's capital management objective is to achieve an optimal weighted average cost of capital while continuing to safeguard the Company's ability to meet its liquidity requirements (including its commitments in respect of capital expenditure) and repay loans as they fall due. The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Company monitors capital using a gearing ratio, which is debt divided by total equity. The Company's policy is to keep an optimum gearing ratio. The Company includes within debt, interest bearing loans and borrowings.

A. Net Debt (Total Debt less cash and cash equivalents) divided by Total equity

Particulars	As at March 31, 2026	As at March 31, 2025
Debt	3,155.00	4,529.57
Cash and cash equivalent	66.04	75.21
Net Debts	3,088.96	4,454.36
Total Equity	1,967.20	2,039.87
Net debts to Total Equity	1.57	2.18

Loan covenants

The Company is in compliant with all the loan covenants on all the borrowings outstanding as on the financial statements date

B. Dividends

Particulars	As at March 31, 2026	As at March 31, 2025
On Equity share of Rs.10 each		
Final Dividend		
- Amount of dividend paid	Nil	Nil
- Dividend per equity share	Nil	Nil
Interim Dividend		
- Amount of dividend paid	Nil	Nil
- Dividend per equity share	Nil	Nil

28 Segment wise revenue, results and capital employed

a. As the Company's business activity falls within a single primary business segment hence, the company has only one primary reportable business segment.

b. Secondary segment: Geographical- No such reporting required as company is operating in India only.

29 Disclosure related to Immovable Property

The company do not have any immovable property

N J G & CO. New Delhi Chartered Accountants

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

Notes to the financial statements for the year Mar. 31, 2026

(Rs in Lacs)

30 **Utilisation of Borrowed Funds and share premium**

(a) No funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding that the intermediary shall whether directly or indirectly lend or invest in other persons or entities identified in any manner by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of ultimate beneficiaries.

(b) No funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such company shall whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or provide guarantee, security or the like on behalf of the Ultimate beneficiaries.

31 **Detail of the Crypto Currency or Virtual Currency**

The company has not traded or invested in crypto currency or virtual currency during the year under audit.

32 **Registration of the Charge or Satisfaction of the Charge**

There is no charge or satisfaction yet to be registered with the Registrar of the Companies beyond the statutory period.

33 **Undisclosed Income**

There is no transactions that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 or rules made thereunder.

34 **Revaluation of the Property, Plant and Equipment**

The company do not have any property Plant and Equipment

35 **Detail of Benami Property Held**

No proceedings has been initiated or pending against the company for holding any benami property under the Benami Tranactions (Prohibition) Act, 1988 and the rules made thereunder.

36 **Relationship with Struck off Companies**

The company does not have any transaction with the companies struck off under section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956.

37 **Compliance with number of layers of companies**

There is no transaction with the number of layers prescribed under clause (87) of section 2 of the Act read with companies (Restriction on number of Layers) Rules, 2017.

38 **Scheme of Arrangement**

There is no scheme of arrangement

39 The matters/ Accounting Standards not specifically commented upon / reported herein above are either not applicable and/or not relevant.

40 'Previous year's figures have been regrouped/reclassified, where necessary, to confirm to this year's classification.

For NJG & CO.
Chartered Accountants
Firm Reg. No. 019718N

CA NEHA JAIN
(Partner)
Membership No. 518583
UDIN: 26518583VVAHHS5297

Place: New Delhi
Dated : 30.5.2026

For and on behalf of the Board of Directors

Madhu Doshi
MADHU DOSHI
DIRECTOR
DIN:00626336

MAYUR JAIN
DIRECTOR
DIN:00626354

Seema
SEEMA ARORA
CHIEF FINANCIAL OFFICER

POOJA CHUGH
COMPANY SECRETARY

Registered Office: G-72, First Floor, Kirti Nagar, Delhi Industrial Area, West Delhi, New Delhi 110015
Tel.:011- 45061917, FAX :45061922, E-mail: compliance4arihant@ gmail.com
Website: https://arihantclassic.in/ CIN: L65910DL1995PLC431057

Sr. No. 1

Dated: 03/09/2026

Dear Shareholder,

Folio / DP Id & Client Id No: IN30046810060956
SEEMA ARORA
G-72,
KIRTI NAGAR
NEW DELHI 110015

Sub: Notice of 31st Annual General Meeting and the Annual Report for FY 2025-26 for Arihant Classic Finance Limited

We are pleased to inform you that 31st Annual General Meeting (AGM/ "the Meeting") of **Arihant Classic Finance Limited** (Company) is scheduled to be held on **Tuesday, September 29, 2026, at 01:00 P.M.** IST through Video Conferencing / Other Audio-Visual Means (VC/OAVM) to transact the business as set out in the Notice convening the AGM. Since your email address is not registered against your demat account / folio number, we are not able to send you the Notice of AGM and Annual Report electronically. Accordingly, in line with the provisions of Regulation 36(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this letter is being sent by the Company to inform you that Notice of AGM and the Integrated Annual Report for FY 2025-26 of the Company can be accessed at below links:

Notice of 31st AGM	https://arihantclassic.in/investor-relations.aspx?type=91
Annual Report for FY 2025-26	https://arihantclassic.in/investor-relations.aspx?type=91

The Notice of 31st AGM and Annual Report of FY 2025-26 are also available at the website of Metropolitan Stock Exchange of India Limited (MSE) https://www.msei.in/ and on the website of the e-voting agency, National Securities Depository Limited (NSDL) at www.evoting.nsdl.com.

Key dates for the 31st AGM are as under: -

Date and time of Commencement of remote E-voting	9:00 A.M. (IST) on Saturday, September 26, 2026
Date and time of end of remote E-voting	5:00 P.M. (IST) on Monday, September 28, 2026
Cut-off date for determining the eligibility to vote at the 31st AGM	Tuesday, September 22, 2026

For more details on the procedure for speaker registration, e-voting and to join AGM through VC, kindly refer to the Notice of 31st AGM at aforesaid link.

We also request you to register/ update your email address to keep receiving all communication (Notice, Annual Report etc.) electronically in future or complete your KYC (i.e., PAN, Address, Mobile Number, Bank Account details, E-mail id and Nomination details) by following the below-mentioned process:

a) Members holding shares in physical mode may send a request for updation of email address/ KYC details to Shri Virender Sharma, M/s Alankit Assignments Limited, Registrar & Share Transfer Agent of the company at 4E/2 Alankit House, Jhandewalan Extension, New Delhi-110055 Tel.: 011-42541234, 011-42541954 Email: rta@alankit.com

b) Members holding shares in dematerialized mode are requested to register/ update their email addresses/KYC details with their respective Depository Participant.

Thanking You,

Yours faithfully,

For ARIHANT CLASSIC FINANCE LIMITED

Sd/-
(Pooja Chugh)
Company Secretary and Compliance Officer