



# ARC FINANCE LIMITED

Date: 12<sup>th</sup> February, 2016

To,  
The UP Stock Exchange Limited,  
14/113, Padma Towers, Civil Lines,  
Kanpur- 208001

Subject: Unaudited Financial results for the quarter ended December 31, 2015

Dear Sir,

This is to inform you that Pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirement) Regulation 2015, the Board of Directors of the company at their meeting held on 12<sup>th</sup> February, 2016, has approved the Un-audited Financial Results of the company for the quarter ended December 31, 2015.

Limited Review Report in the prescribed format issued by the Statutory Auditor of the Company also attached herewith.

Kindly note that the meeting of the Board of Directors commenced at 02.30 pm and concluded at 03.15pm

Please take the same on your record and acknowledge the receipt of the same.

Thanking You.

Yours Faithfully,

For ARC Finance Limited

  
Pawan Dalmia

Company Secretary

Membership No.-30079





**LIMITED REVIEW REPORT**

Review Report to  
The Board of Directors,  
ARC Finance Limited,  
18, Rabindra Sarani, Poddar Court,  
Gate No. 4, 4<sup>th</sup> Floor, Room No .03  
Kolkata- 700 001

We have reviewed the accompanying statement of unaudited financial results of ARC Finance Limited for the quarter ended 31.12.2015 this statement is the responsibility of the management and has been approved by the board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, " Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other accounting practices and policies has not disclosed the information required to be disclosed in term of Regulation 33 of the SEBI ( Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Shah Ravi & Co.**  
**Chartered Accountants**  
**ICAI Firm Registration: 328384E**

*Ravi Kumar Shah*

**Ravi Kumar Shah**  
**Partner**  
**Membership Number: 302019**  
**Place of Signature: Kolkata**  
**Date: 12/02/2016**





# ARC FINANCE LIMITED

Standalone Unaudited Financial results for the Quarter and December months ended 31/12/2015							Rs. in lacs
Sr. No.	Particulars	Current 3 months ended 31/12/15	Preceding 3 months ended 30/09/15	Previous corresponding 3 months ended 31/12/14	Year to date figures for current period ended 31/12/15	Year to date figures for Previous period ended 31/12/14	Previous Year ended 31/03/15
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	Refer Notes Below						
1	Income from Operations						
	a) Net Sales/Income from Operations (net of excise duty)	44.91	38.99	22.51	168.63	25.37	474.10
	b) Other Operating Income	-	-	-	-	-	-
	Total Income from Operations (Net) (a+b)	44.91	38.99	22.51	168.63	25.37	474.10
2	Expenses						
	(a) Cost of Material Consumed	-	-	-	-	-	-
	(b) Purchases of Stock-in-trade	13.21	-	118.98	13.21	118.98	423.49
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	6.21	(114.56)	6.21	(114.56)	(11.34)
	(d) Employees Benefit Expenses	3.66	2.83	2.78	8.95	4.31	9.78
	(e) Depreciation & Amortization Expenses	0.56	0.56	0.26	1.68	0.78	1.21
	(f) Other Expenses (Any item exceeding 10% of the total expenses relating to operations to be shown separately)	-	-	-	-	-	-
	Total Expenses (a+b+c+d+e+f)	25.26	3.02	7.52	30.03	9.68	11.47
3	Profit/(Loss) from Operations before other Income, finance cost and exceptional Expenses (1-2)	42.69	12.62	14.98	60.08	19.19	434.61
4	Other Income/(Loss)	2.22	26.37	7.53	108.55	6.18	39.49
5	Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)	-	-	-	-	-	-
6	Finance Costs	2.22	26.37	7.53	108.55	6.18	39.49
7	Profit/(Loss) from ordinary activities after finance cost but before exceptional items (3+4)	-	-	-	-	-	0.10
8	Exceptional Items	2.22	26.37	7.53	108.55	6.18	39.39
9	Profit(+)/Loss(-) from ordinary activities before Tax (7-8)	2.22	26.37	7.53	108.55	6.18	39.39
10	Tax Expense	0.68	8.15	-	33.54	-	12.08
11	Net Profit (+)/Loss(-) from ordinary activities after tax (9-10)	1.54	18.22	7.53	75.01	6.18	27.31
12	Extra Ordinary Items (Net of Tax Expense of Rs. )	-	-	-	-	-	-
13	Net Profit (+)/Loss(-) after taxes but before share of profit /loss of associates and minority interest	1.54	18.22	7.53	75.01	6.18	27.31
14	Share of profit/ loss of associates	-	-	-	-	-	-
15	Minority interest	-	-	-	-	-	-
16	Net Profit/ loss for the period(13+14+15)	1.54	18.22	7.53	75.01	6.18	27.31
17	Paid up equity share capital (face value of the shares shall be indicated)	5,049.50	5,049.50	5,049.50	5,049.50	5,049.50	5,049.50
18	Reserves excluding Revaluation Reserves ( as per balance sheet of previous accounting year)	-	-	-	-	-	6.48
19(I)	Earning Per Share (before extra-ordinary items) of Face value of Rs.10 /- each (not annualized)						
	a) Basic	-	0.04	0.01	0.15	0.01	0.05
	b) Diluted	-	0.04	0.01	0.15	0.01	0.05
19(II)	Earnings per Share (after extraordinary items ) of face value of Rs 10./- each (not annualised):						
	a) Basic	-	0.04	0.01	0.15	0.01	0.05
	b) Diluted	-	0.04	0.01	0.15	0.01	0.05

**Notes :**

- Segmental Report for the Quarter as per AS-17 is not applicable for the Quarter.
- The above results have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 12nd February 2016.
- The Statutory Auditors of the Company have carried out a limited review of the above unaudited financial results for the quarter and nine months ended 31st December, 2015 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- Previous period /Year figures have been re-group / re-classified to make them comparable to the current period presentation.

Place : Kolkata  
Date : 12.02.2016

