



# ARC FINANCE LIMITED

Date: 13<sup>th</sup> February, 2017

To,  
The Bombay Stock Exchange Limited,  
PJ Towers, Dalal Street  
Mumbai- 400 001

To,  
The Calcutta Stock Exchange Limited  
7, Lyons Range,  
Kolkata- 700 001

**Sub: Unaudited Financial results for the quarter ended 13th February, 2017**

**BSE Scrip Code: 540135    CSE Scrip Code: 011278**

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 13<sup>th</sup> February, 2017, have approved the Un-audited Financial Results of the company for the quarter ended 31<sup>st</sup> December, 2016.

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

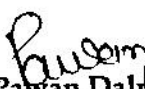

Kindly note that the meeting of the Board of Directors commenced at 02.30 P.M and concluded at 04.50 pm

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

Thanking You.

Yours Faithfully,

For ARC Finance Limited

  
Pawan Dalna  
Company Secretary  
Membership No. 130079  




# ARC FINANCE LIMITED

Rs. in lacs

## Standalone unaudited Financial results for the Quarter and Nine months ended 31/12/2016

Sr. No.	Particulars	Current 3 months ended 31/12/16	Preceding 3 months ended 30/09/16	Previous corresponding 3 months ended 31/12/15	Year to date figures for Previous period ended 31/12/16	Previous Year ended 31/03/16
		Unaudited	Un-Audited	Unaudited	Unaudited	Audited
	Refer Notes Below					
1	<b>Income from Operations</b>					
	a) Net Sales/Income from Operations (net of excise duty)	129.28	48.73	44.91	216.50	349.50
	b) Other Operating Income	84.73	-	-	84.73	-
	<b>Total income from Operations (Net) (a+b)</b>	<b>214.01</b>	<b>48.73</b>	<b>44.91</b>	<b>301.23</b>	<b>349.50</b>
2	<b>Expenses</b>					
	(a) Cost of Material Consumed	-	-	-	-	-
	(b) Purchases of Stock-in-trade	185.72	14.14	13.21	283.45	244.62
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	9.02	18.13	-	(33.85)	6.21
	(d) Employees Benefit Expenses	5.75	5.41	3.66	15.78	14.93
	(e) Depreciation & Amortization Expenses	0.37	0.56	0.56	1.49	2.26
	(f) Other Expenses (Any item exceeding 10% of the total expenses relating to operations to be shown separately)	2.80	5.46	25.26	16.98	39.42
	<b>Total Expenses (a+b+c+d+e+f)</b>	<b>203.66</b>	<b>43.70</b>	<b>42.69</b>	<b>283.85</b>	<b>307.44</b>
3	Profit/(Loss) from Operations before other income, finance cost and exceptional Expenses (1-2)	10.35	5.03	2.22	17.38	42.06
4	Other Income/(Loss)	-	-	-	-	-
5	Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)	10.35	5.03	2.22	17.38	42.06
6	Finance Costs	0.01	0.03	-	0.13	-
7	Profit/(Loss) from ordinary activities after finance cost but before exceptional items (3+4)	10.34	5.00	2.22	17.25	42.06
8	Exceptional Items	-	-	-	-	-
9	Profit(+)/Loss(-) from ordinary activities before Tax (7-8)	10.34	5.00	2.22	17.25	42.06
10	Tax Expense	3.19	2.13	0.68	5.32	13.11
11	Net Profit (+)/Loss(-) from ordinary activities after tax (9-10)	7.15	2.87	1.54	11.93	28.95
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	7.15	2.87	1.54	11.93	28.95
14	Share of profit/ loss of associates	-	-	-	-	-
15	Minority Interest	-	-	-	-	-
16	<b>Net Profit/ loss for the period(13+14+15)</b>	<b>7.15</b>	<b>2.87</b>	<b>1.54</b>	<b>11.93</b>	<b>28.95</b>
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
18	Reserves excluding Revaluation Reserves (as per balance sheet of previous accounting year)	-	-	-	-	33.02
19	Earnings per Share (before extra-ordinary items) of face value of Rs. 10/- each (not annualized)					
	a) Basic	0.014	0.006	0.003	0.024	0.057
	b) Diluted	0.014	0.006	0.003	0.024	0.057
20	Earnings per Share (after extraordinary items) of face value of Rs. 10/- each (not annualized):					
	a) Basic	0.014	0.006	0.003	0.024	0.057
	b) Diluted	0.014	0.006	0.003	0.024	0.057

Notes:

1. Segmental Report for the Quarter as per AS-17 is not applicable for the Quarter.

2. The above results have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 13th February 2017.

3. The Statutory Auditors of the Company have carried out a limited review of the above audited financial results for the quarter and nine months ended 31st December, 2016 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

4. Previous period /Year figures have been re-group / re-classified to make them comparable to the current period presentation.

Office: Kolkata

Date: 13/02/2017



For ARC FINANCE LTD

*Pradip*  
PRADIP KUMAR AGARWAL

Director  
DIN No. D1286415



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS**

Review Report to  
Board of Directors of ARC Finance Limited  
18, Rabindra Sarani, Poddar Court  
Gate No.4, 4th Floor, Room no. 3, Kolkata-700001

1. We have reviewed the accompanying statement of unaudited financial results of **ARC Finance Limited** ('the Company') for the quarter and Nine months ended December 31, 2016 (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI ( Listing Obligations and Disclosure Requirements' ) Regulations, 2015, as modified by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard<sup>34</sup> "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issued a report on the Statement based on our review.

2. We conducted our review in accordance with the Standard on Review Engagements (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 Statement is 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.
3. 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 recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement

For Shah Ravi & Co.  
Chartered Accountants,

*Ravi Kumar Shah*

Ravi Kumar Shah  
(Partner)

M. No.: 302019

Firm Reg. no 328384E



Place: Kolkata

Date: 13.02.2017