



# ARC FINANCE LIMITED

Date: 11<sup>th</sup> November, 2016

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 and half-year ended 30<sup>th</sup> September, 2016**

**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 11<sup>th</sup> November, 2016, have approved the Un-audited Financial Results of the company for the quarter and half-year ended 30<sup>th</sup> September, 2016.

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

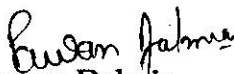
Kindly note that the meeting of the Board of Directors commenced at 02.30 P.M and concluded at 03.30 pm

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, 4th 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 30.09.2016. This statement is the responsibility of the Company's 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 of the statement 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  
Partner

Membership Number: 302019

Place of Signature: Kolkata

Date: 11/11/2016





# ARC FINANCE LIMITED

## Standalone unaudited Financial results for the Quarter and half year ended 30/09/2016

Rs. in lacs

Sr. No.	Particulars	Current 3 months ended 30/09/16 Unaudited	Preceding 3 months ended 30/06/16 Un-Audited	Previous corresponding 3 months ended 30/09/15 Unaudited	Year to date figures for Previous period ended 30/09/16 Unaudited	Previous Year ended 31/03/16 Audited
	Refer Notes Below					
1	<b>Income from Operations</b>					
	a) Net Sales/Income from Operations (net of excise duty)	48.73	38.49	38.99	87.22	349.50
	b) Other Operating Income	-	-	-	-	-
	<b>Total Income from Operations (Net) (a+b)</b>	<b>48.73</b>	<b>38.49</b>	<b>38.99</b>	<b>87.22</b>	<b>349.50</b>
2	<b>Expenses</b>					
	(a) Cost of Material Consumed	-	-	-	-	-
	(b) Purchases of Stock-in-trade	14.14	83.59	-	97.73	244.62
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	18.13	(61.00)	6.21	(42.87)	6.21
	(d) Employees Benefit Expenses	5.41	4.62	2.83	10.03	14.93
	(e) Depreciation & Amortization Expenses	0.36	0.56	0.56	1.12	2.26
	(f) Other Expenses( Any item exceeding 10% of the total expenses relating to operations to be shown separately	5.46	8.72	3.02	14.16	39.47
	<b>Total Expenses (a+b+c+d+e+f)</b>	<b>43.70</b>	<b>36.49</b>	<b>12.62</b>	<b>80.19</b>	<b>307.44</b>
3	<b>Profit/(Loss) from Operations before other income, finance cost and exceptional Expenses (1-2)</b>	<b>5.03</b>	<b>2.00</b>	<b>26.37</b>	<b>7.03</b>	<b>42.06</b>
4	Other Income/(Loss)	-	-	-	-	-
5	<b>Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)</b>	<b>5.03</b>	<b>2.00</b>	<b>26.37</b>	<b>7.03</b>	<b>42.06</b>
6	Finance Costs	0.03	0.09	-	0.12	-
7	<b>Profit/(Loss) from ordinary activities after finance cost but before exceptional items (3+4)</b>	<b>5.00</b>	<b>1.91</b>	<b>26.37</b>	<b>6.91</b>	<b>42.06</b>
8	Exceptional items	-	-	-	-	-
9	<b>Profit(+)/Loss(-) from ordinary activities before Tax (7-8)</b>	<b>5.00</b>	<b>1.91</b>	<b>26.37</b>	<b>6.91</b>	<b>42.06</b>
10	Tax Expense	2.13	-	8.15	2.13	13.11
11	<b>Net Profit (+)/Loss(-) from ordinary activities after tax (9-10)</b>	<b>2.87</b>	<b>1.91</b>	<b>18.22</b>	<b>4.78</b>	<b>28.95</b>
12	Extra Ordinary Items (Net of Tax Expense of Rs. )	-	-	-	-	-
13	<b>Net Profit (+)/Loss(-) after taxes but before share of profit /loss of associates and minority interest</b>	<b>2.87</b>	<b>1.91</b>	<b>18.22</b>	<b>4.78</b>	<b>28.95</b>
14	Share of profit/ loss of associates	-	-	-	-	-
15	Minority interest	-	-	-	-	-
16	<b>Net Profit/ loss for the period(13+14+15)</b>	<b>2.87</b>	<b>1.91</b>	<b>18.22</b>	<b>4.78</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
19i	<b>Earning Per Share (before extra-ordinary items) of face value of Rs.10 /- each (not annualized)</b>					
	a) Basic	0.006	0.004	0.036	0.009	0.057
	b) Diluted	0.006	0.004	0.036	0.009	0.057
19ii	<b>Earnings per Share (after extraordinary items) of face value of Rs 10/- each (not annualised):</b>					
	a) Basic	0.006	0.004	0.036	0.009	0.057
	b) Diluted	0.006	0.004	0.036	0.009	0.057

**Notes :**

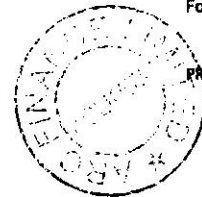
- Segmental Report for the Quarter as per AS-17 is not applicable for the Quarter.
- The above results have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 11th November 2016.
- The Statutory Auditors of the Company have carried out a limited review of the above unaudited financial results for the quarter and half year ended 30th September, 2016 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015
- Previous period /Year figures have been re-group / re-classified to make them comparable to the current period presentation.

For ARC FINANCE LTD

*Pradip*  
PRADIP KUMAR AGARWAL

Director  
DIN No. 01286415

Place : Kolkata  
Date : 11/11/2016





# ARC FINANCE LIMITED

STATEMENTS OF ASSETS AND LIABILITIES			
		(Rs.in Lacs)*	
Statement of Assets and Liabilities		As at 30.09.2016	As at 31.03.2016
		Unaudited	Audited
<b>A. Equity and Liabilities</b>			
<b>1) Shareholders Fund</b>			
a) Share Capital		5049.50	5049.50
b) Reserves and Surplus		37.78	33.02
c) Money received against share warrants		-	-
<b>2) Share application money pending allotment</b>		-	-
<b>3) Minority Interest</b>		-	-
<b>4) Non Current liabilities</b>		-	-
a) Long term borrowings		-	-
b) Deferred Tax liabilities(net)		1.70	1.70
c) Other long term liabilities		-	-
d) Long term provisions		11.99	11.99
	<b>Non Current Liabilities</b>	<b>5,100.97</b>	<b>5,096.21</b>
<b>5) Current Liabilities</b>			
a) Short term borrowings			
b) Trade payables		453.83	-
c) Other current liabilities		4.76	25.88
d) Other short term Provisions		15.25	13.11
	<b>Current liabilities</b>	<b>473.84</b>	<b>38.99</b>
	<b>Total Equity and Liabilities</b>	<b>5,574.81</b>	<b>5,135.20</b>
<b>B) Assets</b>			
<b>1) Non Current Assets</b>			
a) Fixed Assets		1.06	2.19
b) Goodwill on consolidation		-	-
c) Non-current investments		-	-
d) Deferred Tax assets(net)		-	-
e) Long term loans and advances		-	-
f) Other non current assets		-	-
	<b>Non Current Assets</b>	<b>1.06</b>	<b>2.19</b>
<b>2) Current Assets</b>			
a) Current Investments		195.20	226.20
b) Inventories		48.00	5.13
c) Trade receivables		44.43	19.15
d) Cash and Cash equivalents		19.62	38.86
e) Short term loans and advances		5,266.50	4,843.67
f) Other current assets		-	-
	<b>Total Current Assets</b>	<b>5,573.75</b>	<b>5,133.01</b>
	<b>Total Assets</b>	<b>5,574.81</b>	<b>5,135.20</b>

The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 11.11.2016 and the same is duly reviewed by the Statutory Auditor of the Company.

The company has only one business segment and as such segment reporting as required by Accounting Standard 17 is not applicable.

For ARC FINANCE LTD

*Pradip*

PRADIP KUMAR AGARWAL  
Director  
DIN No. 01286415

Place : Kolkata  
Date : 11/11/2016