



ARC FINANCE LIMITED

Date: 12th November, 2022

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 30.09.2022

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 12th November, 2022, have approved the Unaudited Financial Results of the company for the quarter and half year ended 30th September, 2022.

1. Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Unaudited Financial Results (Standalone) for the Quarter and Half year ended on 30th September, 2022.
2. Adopted Auditor Limited Review Report given by Statutory Auditor of the Company. M/s Manabendra Bhattacharyya & Co Chartered Accountant, Kolkata.

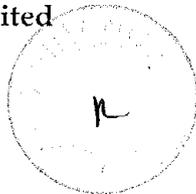
Kindly note that the meeting of the Board of Directors commenced at 1.30 P.M and concluded at 02.30 P.M Please take the same on your record and acknowledge the receipt of the same.

Thanking You.
Yours Faithfully,

For ARC Finance Limited

Rohit Jain

Rohit Jain
Company Secretary
M. No. 44371





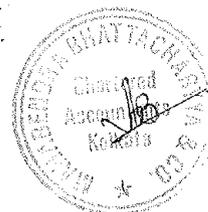
Independent Auditors' Limited Review Report on quarterly and half yearly unaudited standalone financial results of ARC Finance Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

1. We have reviewed the accompanying statement of unaudited financial results of **ARC Finance Limited** ("the Company") for the quarter and half year ended September 30, 2022 (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements') Regulations, 2015.

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 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue 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. including the manner in which it is to be disclosed, or that it contains any material misstatement

For Manabendra Bhattacharyya & Co.

Chartered Accountants

ICAI Firm Registration: 302030E

Bhattacharjee



Amit Bhattacharjee

Proprietor

Membership Number: 050714

UDIN: 22050714BCX0FS3268

Place of Signature: Kolkata

Date: 12/11/2022

ARC FINANCE LIMITED

18, RABINDRA SARANI, PODDAR COURT, GATE NO.4, 4TH FLOOR, ROOM NO.3, KOLKATA-700001

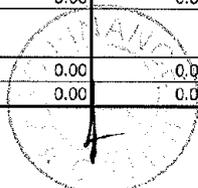
CIN NO. L51909WB1982PLC035283; Email ID. arcfinancelimited@gmail.com

Website: arcfinance.in

Unaudited Statement of Financial Result for the quarter & half year ended 30th September, 2022

(Rupees in Lakh except EPS)

	Particulars	Quarter ended			Half year ended		Year ended
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations						
(i)	Interest Income	35.79	26.83	2244.97	62.62	2283.35	367.17
(ii)	Dividend Income	0.24		1.25	0.24	1.25	1.58
(iii)	Rental Income						
(iv)	Fees and commission Income						
(v)	Net gain on fair value changes						
(vi)	Net gain on derecognition of financial instruments under amortised cost category						
(vii)	Sale of products (including Excise Duty)						
(viii)	Sale of services						
(ix)	Other revenue from operations						
	Sale of Shares	56.18	78.21	0.00	134.39	0.00	2,890.57
	Total Revenue From Operations	92.21	105.04	2246.22	197.25	2284.60	3,259.32
II	Other Income	-	-	-	-	-	0.05
III	Total Income (I+II)	92.21	105.04	2,246.22	197.25	2,284.60	3,259.37
IV	EXPENSES						
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	-19.22	(21.47)	2289.84	-40.69	2328.07	3,738.77
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	84.67	71.53	-100.81	156.20	-129.94	(647.95)
	Employee benefits expense	8.25	7.37	6.67	15.62	12.32	20.48
	Finance costs	0.52	0.36	0.19	0.88	0.40	20.76
	Depreciation and amortization expense	3.01	-	1.04	3.01	2.09	5.19
	Other expenses			0.00			-
	EXPENSES RELETED TO BUSINESS	2.94	18.47	23.78	21.41	31.58	83.78
	Total expenses (IV)	80.17	76.26	2,220.71	156.43	2,244.52	3,221.03
V	Profit/(loss) before exceptional items and tax (I- IV)	12.04	28.78	25.51	40.82	40.08	38.34
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	12.04	28.78	25.51	40.82	40.08	38.34
VIII	Tax expense:						
	(1) Current tax	3.14	7.48	10.42	10.62	14.20	9.88
	(2) Deferred tax	0.00	-	0.00			(0.08)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	8.90	21.30	15.09	30.20	25.88	28.38
X	Profit/(loss) from discontinued operations						
XI	Tax expense of discontinued operations						
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	8.90	21.30	15.09	30.20	25.88	28.38
XIII	Profit/(loss) for the period (IX+XII)	8.90	21.30	15.09	30.20	25.88	28.38
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-			-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-			-
	B (i) Items that will be reclassified to profit or loss	-	-	-			-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-			-
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	8.90	21.30	15.09	30.20	25.88	28.38
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.002	0.004	0.030	0.006	0.051	0.006
	(2) Diluted	0.002	0.004	0.030	0.006	0.051	0.006
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Earnings per equity share (for discontinued & continuing operations)						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00



Note:	
1	The above Unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 12/11/2022.
2	The previous period figures have been regrouped wherever necessary.
3	The Statutory auditors of the Company have carried out a "Auditor Report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
4	The Company has adopted Indian Accounting standards (Ind AS) with effect from 01 st April, 2017 and accordingly, the above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013
5	The above results for the quarter & half year ended 30th September,2022 along with Auditor Report has been approved by the Board of Directors of the Company.
6	The Company's / Group's operations and revenue were impacted on account of disruption in economic activity due to Covid-19. The management believes that the overall impact of the pandemic is short term and temporary in nature and is not likely to have any significant impact on the recoverability of the carrying value of its assets and the future operations. The management is closely monitoring the developments and possible effects that may result from the pandemic on its financial condition, liquidity and operations and is actively working to minimize the impact of this unprecedented situation.

For and behalf of Board ARC Finance Limited



Name: *Asis Banerjee*
ASIS BANERJEE
Designation: Director
DIN: 5273668

Place: Kolkata
Date: 12/11/2022

ARC FINANCE LIMITED

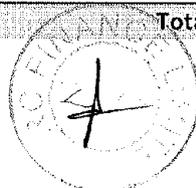
18, RABINDRA SARANI, PODDAR COURT, GATE NO.4, 4TH FLOOR, ROOM NO.3, KOLKATA-700001

CIN NO. L51909WB1982PLC035283; Email ID. arcfinancelimited@gmail.com

Website: arcfinance.in

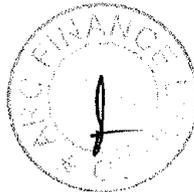
Unaudited Statement of Assets and Liabilities as at September 30, 2022 (Rs. in Lakh)

Standalone / Consolidated Statement of Assets and Liabilities	As at 30th Sep 2022	As at 31st Mar 2022
Particulars	(Unaudited)	(Audited)
A ASSEST		
Non-current assets		
(a) Property, plant and equipment	24.15	27.16
(b) Capital work-in -progress	-	-
(C) Goodwill	-	-
(c) other Intengible assets	-	-
(d) Intengible assets under development	-	-
(e) Investments in subsidiary, joint ventures and associate	-	-
(f) Non- current Financial Assets	-	-
(i) Non-current Investments	-	-
(ii) Non-current Trade receivables	-	-
(iii) Non-current Loans	-	-
(iv) Other Non-current financial assests	-	-
Total non-current financial assets	24.15	27.16
(g) Deferred tax assets (net)	-	-
(h) Other non-current assets	-	-
Total non-current assets	24.15	27.16
Current Assets		
(a) Inventories	825.56	981.76
(b) Current financial assets	-	-
(i) Current Investments	35.10	35.10
(ii) Trade receivables	195.40	319.46
(iii) Cash and cash equivalents	11.18	3.14
(iv) Bank Balance other than cash and cahs equivalents	1.58	216.65
(v) Current Loans & Advances	6,279.67	6343.86
(vi) Other current financial assets	-	-
Total current financial assets	7,348.49	7899.97
(c) Current tax assets (net)	-	-
(d) Other current financial assets	-	-
Total Current assets	7,348.49	7,899.97
Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets	-	-
Total Assets	7,372.64	7,927.13



B EQUITY AND LIABILITIES		
EQUITY		
Equity attributable to owner of parent		
(a) Equity share Capital	5,049.50	5049.50
(b) Other equity	107.86	77.66
Total Equity attributable to owner of parent	5,157.36	5127.16
(c) Non controlling interest		
Total Equity	5,157.36	5127.16
LIABILITIES		
Non-current liabilities		
(a) Non-current financial liabilities		
(i) Borrowings	-	-
(ii) Trade Payables	-	-
(iii) Other non-current financial liabilities	-	-
Total non-current liabilities	-	-
(b) Provisions	15.86	15.86
(c) Deferred tax liabilities (net)	0.14	0.14
(d) Deferred government grants	-	-
(e) Other non-current liabilities	-	-
Total non-current liabilities	16.00	16.00
Current liabilities		
(a) Current Financial liabilities		
(i) Borrowings	1,941.43	2516.8
(ii) Trade payables	237.11	254.83
(iii) Other current financial liabilities	-	-
Total current financial liabilities	2,178.54	2771.63
(b) Other current liabilities	0.24	2.46
(c) provisions	20.50	9.88
(e) Current tax liabilities (Net)	-	-
(f) Deferred government grants	-	-
Total current liabilities	20.74	2783.97
Liabilities directly associated with assets in disposal group classed as held for sale	-	-
Regulatory deferral account credit balance and related deferred tax liability	-	-
Total liabilities	2,215.28	2799.97
Total Equity and Liabilities	7,372.64	7,927.13

Place: Kolkata
Date: 12/11/2022



For and behalf of Board ARC Finance Limited

Name: *Asis Banerjee*
ASIS BANERJEE
Designation: Director
DIN: 05273668

ARC FINANCE LIMITED

18, RABINDRA SARANI, PODDAR COURT, GATE NO.4, 4TH FLOOR, ROOM NO.3, KOLKATA-700001

CIN NO. L51909WB1982PLC035283; Email ID. arcfinance@arcfinance.in

Website: arcfinance.in

Unaudited Cash Flow Statement for the Half Year ended 30th September 2022

	For the year ended 30th Sep 2022 (Rupees)	For the year ended 31st March 2022 (Rupees)
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and after extra- ordinary items (As per profit & loss account)	40.82	38.34
Adjustments for items not included	3.01	5.19
Operating Profit before working capital changes	43.83	43.53
<u>Working capital adjustments: -</u>		
(Increase)/ decrease in current loans and advances	64.19	(1,349.22)
(Increase)/ decrease in Trade receivables	124.06	(314.38)
(Increase)/ decrease in inventories	156.20	(647.95)
Increase/ (decrease) in secured or unsecured loans	(575.37)	2,507.47
Increase/ (decrease) in current liabilities	(19.94)	(91.26)
Cash generated from operations	(207.03)	148.19
Direct Taxes Paid		-
Net cash flow from operating activities (A)	(207.03)	148.19
CASH FLOW FROM INVESTING ACTIVITIES		
Proceed from sale(purchase) of investments	-	-
(Increase)/decrease in capital expenditure	-	-
(Increase)/decrease in fixed assets		(13.85)
Net cash flow from investing activities (B)	-	(13.85)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of equity shares	-	-
Share Application Money received(refund)	-	-
Net cash flow from financing activities (C)	-	-
Net cash flow during the year (A + B + C)	(207.03)	134.34
Add: Opening cash and cash equivalents	219.79	85.45
Closing cash and cash equivalents	12.76	219.79
Components of cash and cash equivalents		
Cash in hand	11.18	3.14
Deposit with banks in current accounts	1.58	216.65
Toal cash and cash equivalents	12.76	219.79

0.00



For and behalf of Board ARC Finance Limited

Asis Banerjee

Name:

ASIS BANERJEE

Designation:

Director

DIN:

5273668

Place: Kolkata

Date: 12/11/2022