

Date: 28<sup>th</sup> May, 2025

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

Subject: Outcome of Board Meeting of the Company for the quarter and year ended 31<sup>st</sup> March, 2025 held on 28<sup>th</sup> May, 2025.

<u>Ref.: Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure</u> <u>Requirements) Regulations, 2015</u>

# Ref. BSE Scrip Codc: 540135 CSE Scrip Code : 011278

Pursuant to the provisions of **Reg 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Regulations")**, the Board of Directors of the Company at its Meeting held today i.e., **28**" **May, 2025**, have inter-alia considered and approved-

- 1. Audited Financial Results and Auditor Report for the quarter and year ended March 31, 2025;
- 2. Considered and approved the Re-appointment of **Mr. Akhil Agarwal, Practising Company Secretary as Secretarial Auditor** of the Company for the FY 2025-26. **Annexure A**
- 3. Considered and approved the Re-appointment of **O. P. Khajanchi, Chartered Accountants** (Registration: 330280E), as Internal Auditor of the Company for the FY 2025-26. Annexure B

We are enclosing herewith a copy of the above-mentioned results along with the Auditor's Reports thereon, declaration under Reg 33(3)(d) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of Board of Directors commenced at 12:30 P.M. and concluded at 1:30 P.M.

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

Thanking You. Yours Faithfully,

For ARC Finance Limited

Mrendra SO VIRENDRA KUMAR SON Managing Director DIN: 08554333



# SSRV&Associates

**Chartered Accountants** 

## INDEPENDENT AUDITORS' REPORT

## TO THE BOARD OF DIRECTORS OF ARC FINANCE LIMITED

Report on the audit of the Standalone Annual Financial Results .

#### **Opinion**

We have audited the accompanying standalone annual financial results of **ARC Finance Limited** ("the Company") for the quarter and year ended 31st March. 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone annual financial results:

i, are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

il. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the year ended 31st March, 2025,

### **Basis for Opinion**

We conducted our andit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Pinancial Results 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 results under the provisions of the Companies Act. 2013 and the Rules there under, 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.

#### Management's Responsibilities for the Standalone Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in, compliance with Regulation 33 of the Listing Regulations. 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 accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial complete that were operating effectively for ensuring the accuracy and completeness of the



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accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to, cease operations, or has no realistic alternative but to do so,

The Board of Directors are also responsible for overseeing the Company's financial Reporting process.

#### Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results 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 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 standalone annual financial results.

As part of an 'audit in accordance With SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

i. Identify and "assess the risks of material misstatement of the standalone annual financial results, 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 risk 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.

ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

iv. Conclude on the appropriateness of the Board of Directors' 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 results 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.

v. Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the financial results 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.



## Other matter

The standalone annual linancial results include the results for the quarter and year ended 31st March, 2025, and the corresponding quarter ended in the previous year being the balancing figure between the audited figures in respect of the full linancial year and the published audited year to date figures up to the fourth quarter of the relevant financial year which were subject to limited review by us,

For S S R V & Associates Chartered Accountants Firm Reg. No.: 13590J AL ANSSOOD VISHNAKAN ¥1.814 MEUS NO. 403437 Vishnu Kant Kabra ARTERES Partner Membership. No.: 403437 Place: Mumbai Date: 28th May, 2025 UDIN: 25403437BMIORT1075

	18, RABINDRA SARANI, PODDAR COURT, ( CIN NO. 151909WB1982PLC0		TH FLOOR, F D. arcfinancefi			991
	Audited Satement of Financial Result	for the quarter	· & Yeár ender	31st March, 2	025	Rs. In Lad
	Particulars		Quarter ended			ended.
		31-03-25	31-12-24	31-03-24	31-03-25	31-03-24
	Revenue From Operations	Audited	Unaudited	Audited	Audited	Audited
i)	Interest Income	72:78	46.86	216.51	353.76	307.18
ų. U	Dividend Income	().24		0.71	0.24	0.71
i)	Rental Income					
()	Fees and commission Income					
)	Net gain on fair value, changes Net gain on derecognition of financial instruments under					
E)	Net gain on derecognition of financial instruments under amortised cost category					
Ú	Sale of products (including Excise Duty)				and Street y	
ii)	Sale of services			Parana Againa		्यक्षा सम्बद्ध
()	Other revenue from operations					2000 N. (192
	Sale of Shares	292.42	620,47	564.57	2,075.61	616.32
	Total Reyenue From Operations	365.44	667.33	781.79	2,329.61	924.21
1	Other Income (1+11)	365.44	667.33	781.79	2,329.61	924.21
;	ENPENSES					
	Cost of materials consumed	0.00	0.00	0,00	0.00	Ŭ (H
	Purchases of Stock-in-Trade	788.25	700.66	1104.74	1,584.13	1,955,83
	Changes in inventories of linished goods,		600 0 <b>0</b> 1	in the second state	12.12.89	
	Stock-in -Trade and work-ui-progress	7.42	(208,87) -4,89	-359-49 5,98	(60.57) 20.11	(1,168.38) 20.34
	Employee benefits expense Finance costs	1.13	-23.80	3,13	168 69	9.21
~~~	Depreciation and amortization expense	12.98	4.91	2:97	27 73	20.20
	Other expenses				-	
	EXPENSES RELETED TO BUSINESS	0.57	7,47	15.54	47.22	50 34
	Total expenses (IV)	827,48	532.86	772.87	1,787.30	887.54
	Profit-(loss) before exceptional items and tax (I+1V)	(462 04)	134,47	8 92	542.31	36.67
	Exceptional liems	6.B	88 55	in a na stadaine a ministra Constant	94.68	-556,83,67
	Profit/(loss) before tax					
	(V-VI)	-468.17	45.93	8.93	447-63	30,67
11	Tax expense					
	(1) Current tax	-121,73	11,94	2:31	116.38	9:53
	(2) Deferred tax Profit (Loss) for the period from	0.00	•	0.00		÷.
ć	continuing operations (VII-VIII)	-346,44	33.98	361	331.25	27 14
	Profit/(loss) from discontinued operations			5. 		
1	Tax expense of discontinued operations					-
	Profit/(loss) from Discontinued operations	and the	77.00		36.164	
T T	(after tax) (X-XI) Profit/(loss) for the period (IX+XII)	-346-44 -346,44	33.98 33.98	<u>6.61</u> (6.61	331.25	27.14 27.14
	Other Comprehensive Income.		00,70	.0.01		
	A (i) tiems that will not be reclassified to					· · · · · · · · · · · · · · · · · · ·
	profit or loss	-				-
	(ii) Income tax relating to items that will		1. 			
	not be reclassified to profit or loss B (i) items that will be reclassified to					
	prolit or loss					
	(n) become tax relating to items gliat will					
	be reelassified to profit or loss	-	ti silast ∰			
	Fotal Comprehensive Income for the					
	period (XIII + Xi V)(Comprising Profil					
v	(Loss) and Other Comprehensive Income for the period)	-346,44	33.98	6.61	331.25	27.14
£		ANC		<u></u>		4.4.9





	Paul up equity Share Capital (No.of Shares)	871309623	871509623	504950000	87,15,09,623	50,49,50,000				
	Face Value	1.00	1.00	1.00	00,1	1.00				
	Earnings per equity share (for continuing.									
CVI	operation):					a feilig				
	(1) Basic	(0.040)	0.004	0.001	0,038	0,00				
	(2) Difued	46.040	-0,004	0.001	0.038	. 0 00				
	Formings per equity-share (for discontinued									
:VII	operation);									
	(1) Basic	0.00	0.00	0.00	0.00	0,0				
	(2) Difuted	0.00	0.00	0,00	0.00	0.0				
	Earnings per equity sharef for discontinued									
VШ	& continuing operations)			i e seriet						
	(1) Basic	0.00	0.00	0.00	0,00	0.0				
	(2) Diluted	-0.00	0.00	0.00	0.00	0.0				
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ote:						an a				
	The above Audited financial results were reviewed by A	udu Committee and appo	oved by the Bor	urd of Directors	in their meeting	held on				
	28/05/2025. The statutory auditors have carried out an a									
	thereon.			-	· · · · · · · · · · · ·					
	The fitness of the second s	an da han taan aha ƙasar a	iner Brenden herre		waratita tidi i					
	The figures for the quarter on 34 March 2025 and 31 M ended on 34 March, 2025 and 34 March 2024 and the p									
,		gionalica year to date tug	ures upo unitu c	narrer endea a	i izecennee 292:	ana 51				
	December 2023 respectively									
	The Statutory auditors of the Company have carried out a "Auditor Report" of the above results as per Regulation 33 of the SEBI (Listing									
3	The Statutory additors of the Company have carried out	3 "Auduor-Report" of th	e apove results a							
	The Statutory additors of the Company have carried out Obligation and Disclosure Requirement) Regulations, 2		e move results a	a ker iveftingur	m 33 of the SEB	l (Lasting				
·	Obligation and Disclosure Requirement) Regulations, 2	015	n in the Adams The State			승규는 아파니는 아				
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	Obligation and Disclosure Requirement) Regulations, 2 The Company has adopted Indian Accounting standards prepared in accordance with the Companies (Indian Acc 2013 The above results for the quarter & year-ended 31st Mar Company. The Company had allotted 366559623 equity shares of 2quity share) on 25th November, 2024 on Rights hasis j 2024 and December 02, 2024, USE Limited have accor December 02, 2024. The expenses related to the Rights separetly show) in these financial results. The previous period figures have been regrouped where	015 (Ind AS) with effect from ounting Standard) Rules, eb.2025 along with Audi Rs 17- each , at a price of ninsuart to letter of offer ded listing and trading ap Issue amounting of Rs 87 ver necessary the Auditor	n 01 <sup>st</sup> April, 201 2015 presente fitor Report hus 1 (Rs. 1-20/- per- dated 4th Septer provid respectiv 8 55 Lacs have	7 and accordin 4 under Section een approved I share ( neludin ober, 2024 Th y, for coimien seen classified ) f Board ARC WATTA DRA.KOMAI	gly, the above re 133 of the Com y the Board of B g premium of Rs creatien on Now coment of trading is exceptional the Ringance Limited SON;	sults have been pamies Act, prectors of the 0.204 per enver 28, g effective from ans and have				
	Obligation and Disclosure Requirement) Regulations, 2 The Company has adopted Indian Accounting standards prepared in accordance with the Companies (Indian Acc 2013 The above results for the quarter & year-ended 31st Mar Company The Company had allotted 366559623 equity shares of equity share) on 25th November, 2024 on Rights hasis y 2024 and December 02, 2024, BSB Limited have accord December 02, 2024. The expenses related to the Rights separetty shown in these financial results. The previous period figures have been regrouped where There are no qualification in the Audit Report issued by	015 (Ind AS) with effect from ounting Standard) Rules, eb.2025 along with Audi Rs 17- each , at a price of ninsuart to letter of offer ded listing and trading ap Issue amounting of Rs 87 ver necessary the Auditor	n 01" April, 20 2015 presente for Report has 1 (Rs 1 20/- per- dated 4th Septe provid respectiv 8 55 Lacs have 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	7 and accordin 4 under Section according Section according Section according Section ber, 2024, Th Jy, for commen- gen classified in f Board ARC WARA DRA.KOMAI mugiog Direct	gly, the above re 133 of the Com y the Board of B g premium of Rs creatien on Nov cement of tradin is exceptional ne kinance Limited SON j ESON I	sults have been pamies Act, prectors of the 0.204 per enver 28, g effective from ans and have				
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	Obligation and Disclosure Requirement) Regulations, 2 The Company has adopted Indian Accounting standards prepared in accordance with the Companies (Indian Acc 2013 The above results for the quarter & year-ended 31st Mar Company The Company had allotted 366559623 equity shares of equity share) on 25th November, 2024 on Rights hasis y 2024 and December 02, 2024, BSB Limited have accord December 02, 2024. The expenses related to the Rights separetty shown in these financial results. The previous period figures have been regrouped where There are no qualification in the Audit Report issued by	015 (Ind AS) with effect from ounting Standard) Rules, eb.2025 along with Audi Rs 17- each , at a price of ninsuart to letter of offer ded listing and trading ap Issue amounting of Rs 87 ver necessary the Auditor	n 01" April, 20 2015 presente for Report has 1 (Rs 1 20/- per- dated 4th Septe provid respectiv 8 55 Lacs have 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	7 and accordin 4 under Section according Section according Section according Section ber, 2024, Th Jy, for commen- ber, 2024, Th Jy, for commen- section classified f Board ARC CMADA DRA.KDMA1 mugiog Direct	gly, the above re 133 of the Com y the Board of B g premium of Rs creatien on Nov cement of tradin is exceptional ne kinance Limited SON j ESON I	sults have been pamies Act, prectors of the 0.204 per enver 28, g effective from ans and have				



# 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: arefinance.in

Standalone Statement of Assets and Liubilities	As at 31st Mar 2025	As at 31st Mar 2024
Particulars	(Audifed)	(Audited)
ASSEST		
Financial Assets	i de la companya de l	
(a) Cash and Cash Equivalents	33.64	15.8
(b) Bank Balance other than aboye	70.82	14,69
© Receivables		e P. C. Millinger, et al. 2010 a la construir e a charge de Anna a charge de la construir d
()) Trade Receivables	5.13	124.0
(ii) Other Receivables	an ann ann ann ann an Arlan ann an Arlan ann ann ann ann ann. Ann ann ann ann ann ann ann ann ann ann	
(d) Loans	6,996.20	4,457.4
(e) Investment	262.00	30,4(
(f) Other Financial Assets	127.01	47.5
Total financial assets	7,494.80	4,690.0
Non-Financial Assets	e de la constante de la constan	
(a) Inventories	2.384.10	2,323.5
(b) Current tas assets (net)		승규는 나라는 것을 가지 않는 것이 없는 것
(c) Deferred tax assets ( not)	<u>ب</u>	n an
(e) Investment Property		지 사실을 하는 것을 통하는 것이 가지 가지 않는 것을 다. 같은 것이 같은 것이 같은 것이 있는 것이 같은 것이 있는 것
(f) Property, Plant and Equipment	126.63	136.8
(g) Capital Work in progress	-	μ.
(h) Goodwill	-	F-
(i) Other non-financial assets	30.00	n der bekennen er som en so Som en som en
Total Non financial assets	2,540.73	2,460.3
Total Assets	10,035.53	7,150.4
EQUITY AND LIABILITIES		
EQUITY		
Equity attributable to owner of parent		
(a) Equity share Capital	8,715.10	5,049.5
(b) Other equity	1,117.08	67.9
Total Equity attributable to owner of parent	9,832.18	5,117.4
(c) Non controlling interest	e de la construction de la const	
Total Equity	9,832,18	5,117.4
LIABILITIES		
Financial liabilitos		
(a) Payable		
(i)(otal outstanding dues of micro enterprises and small enterprises		
(ii)total outstanding dues of creditors other than micro enterprises and small enterprises	1.24	405.0
Other Payable (i)total outstanding dues of micro emerprises and		
small enterprises		
enterprises and small enterprises		
(b)Debt securities		
( c) Borrowings ( other than debt securities )	57.90	1.608.4
(d)Other financial linbilities.	3.58	0.1
Total financial liabilities	62.72	2,014,





son Financial liabilities		- 12 00	9,53	
a)Current tax liabilities htProvisions		116.38 24.11	8.84	
Long Term Borrowings		0.14	0.14	
d) Deffered tax liabilities (net)- c)Other non linancial liabilities				
	Total non financial liabilities 'Fotal Equity and Liabilities	140.63 10,035,53	18.51 7,150.46	na sa
	roral requity and tradinacs	<u> </u>		an a
		Hoyand behalf of Board ARC F	inance Limited	
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lace: Kollarta ate: 28th May, 2025	Real Parts	Managing Directo		
area actin tradit acare		DIN:08554333		
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MEMS NO. S				
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	ARC FINANCE LIMITE	j) – sistilit tusts	~ 기가 관련하는	
18, RABINDRA SARANI, PODDAR	COURT, GATE NO.4; 4TH F	LOOR, ROOM	NO.3, KOLI	KATA-700001
CIN NO. 151909WB1	1982PLC035283; Email 1D. ar	efinancelimited	agmail.com	
	Website: arcfinance.ia			

	For the year ended 31st March 2025 (Rupees)	For the year ended Hist March 2024 (Rapees)
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and after extra- ordinary	447,63	36.67
items (As per profit & loss account)	27.72	20.20
Adjustments for items not included	and a second	(76:56
Operating Profit before working capital changes	475.35	(19,69
Working capital adjustments: -		
(Increase)/ decrease in current loans and advances	(2,538,71)	963.45
(Increase)/ decrease in Trade receivables	118.94	3,01
(Increase)/ decrease-m inventories-	(60,57)	(1.168.89
(Increase)/ decrease in other financial	(416.92)	62.08
Increase/ (decrease) în secured for únsecured foans	(1,550,16)	220,41
Increase/ (decrease) in Trade Payable	(404,36) 2:77	(11,79 (100.97
Increase/ (decrease) in current liabilities	(4,073;66)	(\$0.09)
<u>Insh generated from operations</u> Direct Taxes Paid	(43)75(90) 9:53	11.50
Set eash flow from operating activities (A).	(4,083,19)	(61.59
ser easit now it out operating activates (A).	(4,00,117)	(M 133)/
CASH FLOW FROM INVESTING ACTIVITIES		가지 않는 것이 있는 것이 있는 것이 있다. 같은 것이 같은 것이 같은 것이 많은 것이 같은 것이 같이 있는 것이 같이 있는 것이 같이 있는 것이 같이 있다. 같은 것이 같은 것이 같은 것이 같은 것이 같은 것이 같이 있는 것이 같이 있는 것이 같이 있는 것이 같이 없다. 것이 같이 많이 많이 많이 있는
Proceed from sale(purchase) of investments	(231.60)	4.70
(Increase)/decrease in capital expenditure	the second s	
(Increase)/decrease in fixed assets	(9.99)	1
Net each flow from investing activities (B)	(241.59)	4.56
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of equity shares	4,398.72.	<ul> <li>A state of the second seco</li></ul>
Share Applocation Money received(refund)		la Hel Calante a presidente a sub- La Hel Calante e a sub-
Set each flow from financing activities (C)	4,398.72	
Net cash flow during the year $(A + B + C)$	and <mark>93,94</mark>	(\$7.03
Add: Opening cash and cash equivalents	30.52	87,55
Tosing cash and eash equivalents	104.46	30.52
Components of each and each equivalents		
Cash in hand	33:64	15.83
Deposit with banks in current accounts	70.82	[4,69
Foal cash and eash equivalents	104.46	30.52

Kolkala Virenalaa Soni Virenalaa Soni Virenalaa Soni Managing Director DIN:08554333

Place: Kolkata Date: 28th May, 2025





Date: 28th May, 2025

To, Compliance Department **Metropolitan Stock Exchange of India Limited** Vibgyor Towers, 4th floor, Plot No C 62, G - Block Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E), Mumbai – 400 098 To, The Secretary **The Calcutta Stock Exchange Limited** 7, Lyons Range, Kolkata- 700 001

Sub: Declaration under Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Dear Sir,

Pursuant to the provisions of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, we hereby declare that Auditors Reports as submitted by SSRV AND ASSCOIATES, Statutory Auditors, on the Audited Financial Results for the financial year ended on 31<sup>st</sup> March, 2025 are with unmodified opinion.

This is for your information and records.

Yours Faithfully,

For Arc Finance Limited

Virendra SON

VIRENDRA KUMAR SONI MANAGING DIRECTOR Din No : 8554333