



ARC FINANCE LIMITED

Date: 28th 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 31st March, 2025 held on 28th May, 2025.

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

Ref. BSE Scrip Code: 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., **28th 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.

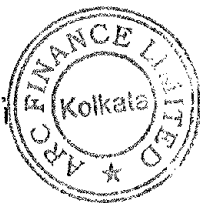
The meeting of Board of Directors commenced at 12:30 P.M. and concluded at 1:30 P.M.

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

Thanking You.
Yours Faithfully,

For ARC Finance Limited

Virendra Soni
VIRENDRA KUMAR SONI
Managing Director
DIN : 08554333



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

ii. 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.

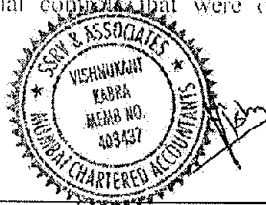
Basis for Opinion

We conducted our audit 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 Financial 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 controls that were operating effectively for ensuring the accuracy and completeness of the



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

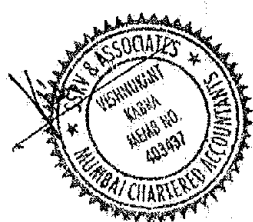
Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is 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 financial 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 financial 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.: 135901AA

V.K. Kabra
Vishnu Kant Kabra

Partner

Membership. No.: 403437

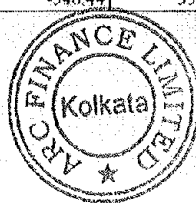
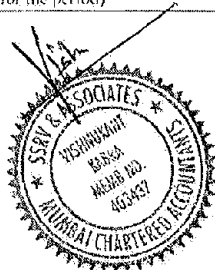
Place: Mumbai

Date: 28th May, 2025

UDIN: 25403437BM10RT1075



<p style="text-align: center;">ARC FINANCE LIMITED 18, RABINDRA SARANI, PODDAR COURT, GATE NO.4, 4TH FLOOR, ROOM NO.3, KOLKATA-700001 CIN NO. L51909WB1982PLC035283; Email ID: arefinancelimited@gmail.com Website: arefinance.in</p>						
Audited Statement of Financial Result for the quarter & Year ended 31st March, 2025						
Rs. In Lakh						
	Particulars	Quarter ended			Year ended	
		31-03-25	31-12-24	31-03-24	31-03-25	31-03-24
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue From Operations					
(i)	Interest Income	72.78	46.86	216.51	253.76	307.18
(ii)	Dividend Income	0.24	-	0.71	0.24	0.71
(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	292.42	620.47	564.57	2,075.61	616.32
	Total Revenue From Operations	365.44	667.33	781.79	2,329.61	924.21
II	Other Income	-	-	-	-	-
III	Total Income (I+II)	365.44	667.33	781.79	2,329.61	924.21
IV	EXPENSES					
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	788.25	700.66	1104.74	1,584.13	1,955.83
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	11.13	(208.87)	359.49	(60.57)	(1,168.38)
	Employee benefits expense	7.42	4.89	5.98	20.11	20.34
	Finance costs	1.13	23.80	3.13	168.69	9.21
	Depreciation and amortization expense	12.98	4.91	2.97	27.72	20.20
	Other expenses	-	-	-	-	-
	EXPENSES RELATED TO BUSINESS	6.57	7.47	15.54	47.22	50.34
	Total expenses (IV)	827.48	532.86	772.87	1,787.30	887.54
V	Profit/(loss) before exceptional items and tax (I- IV)	(462.04)	134.47	8.92	542.31	36.67
VI	Exceptional Items	6.13	88.55	-	94.68	-
VII	Profit/(loss) before tax (V-VI)	(468.17)	45.92	8.92	447.63	36.67
VIII	Tax expense					
(1)	Current tax	(421.73)	11.94	2.31	116.38	9.53
(2)	Deferred tax	0.00	-	0.00	-	-
IX	Profit (Loss) for the period from continuing operations (VII- VIII)	(346.44)	33.98	6.61	331.25	27.14
X	Profit/(loss) from discontinued operations					
XI	Tax expense of discontinued operations					
	Profit/(loss) from Discontinued operations (after tax) (X-XI)	(346.44)	33.98	6.61	331.25	27.14
XII	Profit/(loss) for the period (IX+XII)	(346.44)	33.98	6.61	331.25	27.14
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	-	-	-	-	-
	Total Comprehensive Income for the period (XII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(346.44)	33.98	6.61	331.25	27.14



	Paid up equity Share Capital (No. of Shares)	871509623	871509623	504950000	87,15,09,623	50,49,50,000
	Face Value	1.00	1.00	1.00	1.00	1.00
XVI	Earnings per equity share (for continuing operation):					
	(1) Basic	(0.040)	0.004	0.001	0.038	0.005
	(2) Diluted	(0.040)	0.004	0.001	0.038	0.005
XVII	Earnings per equity share (for discontinued operation):					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	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
	(2) Diluted	0.00	0.00	0.00	0.00	0.00

Note:

1	The above Audited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 28/05/2025. The statutory auditors have carried out an audit for the year ended 31 March, 2025. An unqualified report has been issued by them thereon.
2	The figures for the quarter on 31 March 2025 and 31 March 2024 are the balancing figures between audited figures of the full financial years ended on 31 March, 2025 and 31 March 2024 and the published year to date figures upto third quarter ended 31 December 2024 and 31 December 2023 respectively.
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 & year ended 31st March, 2025 along with Auditor Report has been approved by the Board of Directors of the Company.
	The Company had allotted 366559623 equity shares of Rs. 1/- each, at a price of Rs. 1.20/- per share (including premium of Rs. 0.20/- per equity share) on 25th November, 2024 on Rights basis pursuant to letter of offer dated 4th September, 2024. Thereafter, on November 28, 2024 and December 02, 2024, BSE Limited have accorded listing and trading approval respectively, for commencement of trading effective from December 02, 2024. The expenses related to the Rights Issue amounting of Rs. 88.55 Lacs have been classified as exceptional items and have separately shown in these financial results.
6	The previous period figures have been regrouped wherever necessary.
7	There are no qualification in the Audit Report issued by the Auditor.



and behalf of Board ARC Finance Limited

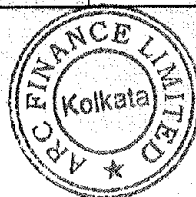
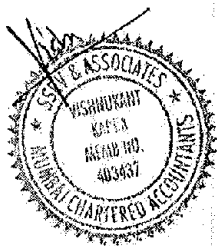
Virendra Soni

VIRENDRA KUMAR SONI
Managing Director
DIN:08554333

Place: Kolkata
Date: 28th May, 2025

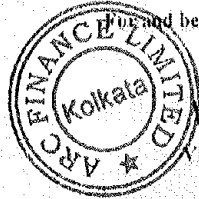


<p style="text-align: center;">ARC FINANCE LIMITED 18, RABINDRA SARANI, PODDAR COURT, GATE NO.4, 4TH FLOOR, ROOM NO.3, KOLKATA-700001 CIN NO. L51909WB1982PLC035283; Email ID: arcfinancelimited@gmail.com Website: arcfinance.in</p>		
<p style="text-align: center;">Audited Statement of Assets and Liabilities as at March 31, 2025</p>		
(Rs. in Lakh)		
Standalone Statement of Assets and Liabilities	As at 31st Mar 2025	As at 31st Mar 2024
Particulars	(Audited)	(Audited)
ASSETS		
Financial Assets		
(a) Cash and Cash Equivalents	33.64	15.83
(b) Bank Balance other than above	70.82	14.69
(c) Receivables		
(i) Trade Receivables	5.13	124.07
(ii) Other Receivables	-	-
(d) Loans	6,996.20	4,457.49
(e) Investment	262.00	30.40
(f) Other Financial Assets	127.01	47.59
Total financial assets	7,494.80	4,690.07
Non-Financial Assets		
(a) Inventories	2,384.10	2,323.53
(b) Current tax assets (net)	-	-
(c) Deferred tax assets (net)	-	-
(e) Investment Property	-	-
(f) Property, Plant and Equipment	126.63	136.86
(g) Capital Work in progress	-	-
(h) Goodwill	-	-
(i) Other non financial assets	30.00	-
Total Non financial assets	2,540.73	2,460.39
Total Assets	10,035.53	7,150.46
EQUITY AND LIABILITIES		
EQUITY		
Equity attributable to owner of parent		
(a) Equity share Capital	8,715.10	5,049.50
(b) Other equity	1,117.08	67.99
Total Equity attributable to owner of parent	9,832.18	5,117.49
(c) Non controlling interest	-	-
Total Equity	9,832.18	5,117.49
LIABILITIES		
Financial liabilities		
(a) Payable	-	-
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	1.24	405.60
Other Payable:		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(b) Debt securities	-	-
(c) Borrowings (other than debt securities)	57.90	1,608.06
(d) Other financial liabilities	3.58	0.80
Total financial liabilities	62.72	2,014.46



Non Financial liabilities		-
(a) Current tax liabilities	116.38	9.53
(b) Provisions	24.11	8.84
(c) Long Term Borrowings	-	-
(d) Deferred tax liabilities (net)	0.14	0.14
(e) Other non financial liabilities	-	-
Total non financial liabilities	140.63	18.51
Total Equity and Liabilities	10,035.53	7,150.46

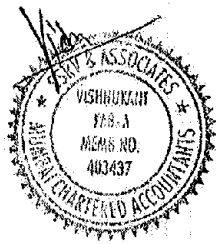
Place: Kolkata
Date: 28th May, 2025




For and behalf of Board ARC Finance Limited

Virendra Soni

VIRENDRA KUMAR SONI
Managing Director
DIN:08554333



ARC FINANCE LIMITED 18, RABINDRA SARANI, PODDAR COURT, GATE NO.4, 4TH FLOOR, ROOM NO.3, KOLKATA-700001 CIN NO: L51909WB1982P1.C035283; Email ID: arcfinancelimited@gmail.com Website: arcfinance.in		
Audited Cash Flow Statement for the Year ended 31st March 2025		
	For the year ended 31st March 2025 (Rupees)	For the year ended 31st March 2024 (Rupees)
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and after extra-ordinary items (As per profit & loss account)	447.63	36.67
Adjustments for items not included	27.72	20.20
Operating Profit before working capital changes	-	(76.56)
Working capital adjustments:-	475.35	(19.69)
(Increase)/ decrease in current loans and advances	(2,538.71)	963.45
(Increase)/ decrease in Trade receivables	118.94	3.91
(Increase)/ decrease in inventories	(60.57)	(1,168.89)
(Increase)/ decrease in other financial	(116.92)	62.98
Increase/ (decrease) in secured or unsecured loans	(1,550.16)	220.41
Increase/ (decrease) in Trade Payable	(404.36)	(14.79)
Increase/ (decrease) in current liabilities	2.77	(100.97)
Cash generated from operations	(4,073.66)	(50.09)
Direct Taxes Paid	9.53	11.50
Net cash flow from operating activities (A)	(4,083.19)	(61.59)
CASH FLOW FROM INVESTING ACTIVITIES		
Proceed from sale/purchase of investments	(231.60)	4.70
(Increase)/decrease in capital expenditure	-	-
(Increase)/decrease in fixed assets	(9.99)	(0.14)
Net cash flow from investing activities (B)	(241.59)	4.56
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of equity shares	4,398.72	-
Share Application Money received(refund)	-	-
Net cash flow from financing activities (C)	4,398.72	-
Net cash flow during the year (A + B + C)	73.94	(57.03)
Add: Opening cash and cash equivalents	30.52	87.55
Closing cash and cash equivalents	104.46	30.52
Components of cash and cash equivalents		
Cash in hand	33.64	15.83
Deposit with banks in current accounts	70.82	14.69
Total cash and cash equivalents	104.46	30.52
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div> Place: Kolkata Date: 28th May, 2025 </div> <div style="text-align: center;">  For and behalf of Board ARC Finance Limited Virendra Soni VIRENDRA KUNAR SONI Managing Director DIN:08554333 </div> </div>		





ARC FINANCE LIMITED

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,

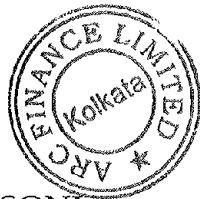
Pursuant to the provisions of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, we hereby declare that Auditors Reports as submitted by SSRV AND ASSCOIATES, Statutory Auditors, on the Audited Financial Results for the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

This is for your information and records.

Yours Faithfully,

For Arc Finance Limited

Virendra Soni



VIRENDRA KUMAR SONI
MANAGING DIRECTOR
Din No : 8554333