



ARC FINANCE LIMITED

Date: 13th August, 2024

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 3rd 2024/25 Board Meeting of the Company for the quarter ended 30th June, 2024 held on 13th August, 2024

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

BSE Scrip Code: 540135 CSE Scrip Code: 011278

Dear Sir,

Pursuant to the provisions 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., **13th August, 2024, Tuesday at 03:00 P.M.** at its registered office address to inter-alia transact the following matters:

1. Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, approved the Unaudited Financial Results (Standalone) for the quarter ended on **30th June, 2024**.
2. Adopted Limited Review Report given by Statutory Auditor of the Company on the Results for the quarter ended on 30th June, 2024.
3. There was no any other matter transacted in the meeting.

The meeting of Board of Directors commenced at 03:00 P.M. and concluded at 3:45 P.M.

**Thanking You,
For ARC Finance Limited**


Asis Banerjee
Director
Din No. 05273668

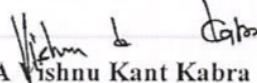


Independent Auditors' Limited Review Report on quarterly unaudited standalone financial results of ARC Finance Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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 ended 30th June, 2024 (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements') Regulations, 2015.
2. 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.
3. 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.
4. 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 **SSRV & Associates**
Chartered Accountants
Firm Reg. No.: 135901W


CA **Vishnu Kant Kabra**
Partner
Membership No.: 403437
Place: Mumbai
Date: 13th August, 2024
UDIN: 24403437BKAKCB6011



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 ended 30th June, 2024

Rs. In Lakh

	Particulars	Quarter ended			Year ended
		30-06-2024	31-03-2024	30-06-2023	31-03-2024
		Unaudited	Audited	Unaudited	Audited
I	Revenue From Operations				
(i)	Interest Income	60.05	216.51	40.21	307.18
(ii)	Dividend Income	0.00	0.71	0.00	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	0.00	564.57	0.00	616.32
	Total Revenue From Operations	60.05	781.79	40.21	924.21
II	Other Income	-	-	-	-
III	Total Income (I+II)	60.05	781.79	40.21	924.21
IV	EXPENSES				
	Cost of materials consumed	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	0.00	1,104.74	710.64	1,955.83
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-387.05	(359.49)	-710.64	(1,168.38)
	Employee benefits expense	3.69	5.98	3.07	20.34
	Finance costs	1.43	3.13	2.39	9.21
	Depreciation and amortization expense	4.91	2.97	5.74	20.20
	Other expenses				-
	EXPENSES RELETED TO BUSINESS	23.87	15.54	16.62	50.34
	Total expenses (IV)	(353.15)	772.87	27.82	887.54
V	Profit/(loss) before exceptional items and tax (I- IV)	413.20	8.92	12.39	36.67
VI	Exceptional Items	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	413.20	8.92	12.39	36.67
VIII	Tax expense:				
	(1) Current tax	107.43	2.31	3.22	9.53
	(2) Deferred tax	0.00	-	0.00	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	305.77	6.61	9.17	27.14
X	Profit/(loss) from discontinued operations				
XI	Tax expense of discontinued operations				
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	305.77	6.61	9.17	27.14
XIII	Profit/(loss) for the period (IX+XII)	305.77	6.61	9.17	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	-	-	-	-

