



ARC FINANCE LIMITED

Date: 17th October, 2024

To,
The Bombay Stock Exchange Limited,
PJ Towers, Dalal Street
Mumbai- 400 001
Scrip Code: 540135

To,
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata- 700 001
Scrip Code: 011278

Subject: Outcome of Board Meeting of the Company for the quarter and half year ended September 30, 2024 held on 17th October, 2024- Results

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

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., **17th October, 2024**, have Inter-alia considered and approved-

1. Un-audited Financial Results for the Quarter and half year ended September 30, 2024;

Accordingly, with regards to aforesaid, we are enclosing herewith the following:

- a. Un-audited Financial Results for the Quarter and half year ended September 30, 2024;
- b. Auditors Limited Review Report on the Results for the Quarter and half year ended September 30, 2024.

The meeting of the Board of Directors of the Company commenced at 12:10 p.m. and concluded at 1:00 p.m.

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

Thanking You.

Yours Faithfully,

For **ARC Finance Limited**

VIRENDRA KUMAR SONI
MANAGING DIRECTOR
DIN NO. 08554333

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

Statement of Unaudited Financial Result for the quarter & half year ended 30th Sept, 2024

(Rs. in Lakh)

	Particulars	Quarter ended			Half Year ended		Year ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations						
(i)	Interest Income	73.87	60.05	47.64	133.92	87.85	307.18
(ii)	Dividend Income	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	1162.72	-	-	1162.72	-	616.32
	Total Revenue From Operations	1236.59	60.05	47.64	1,296.64	87.85	924.21
II	Other Income	-	-	-	-	0.00	-
III	Total Income (I+II)	1,236.59	60.05	47.64	1,296.64	87.85	924.21
IV	EXPENSES						
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	95.21	-	-	95.21	710.64	1,955.83
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	524.22	(387.05)	-	137.17	-710.64	(1,168.38)
	Employee benefits expense	4.11	3.69	6.56	7.80	9.63	20.34
	Finance costs	142.27	1.43	2.10	143.70	4.49	9.21
	Depreciation and amortization expense	4.91	4.91	5.74	9.82	11.48	20.20
	Other expenses						
	EXPENSES RELETED TO BUSINESS	9.18	23.87	6.33	33.05	22.95	50.34
	Total expenses (IV)	779.90	(353.15)	20.73	426.75	48.55	887.54
V	Profit/(loss) before exceptional items and tax (I- IV)	456.69	413.20	26.91	869.89	39.30	36.67
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	456.69	413.20	26.91	869.89	39.30	36.67
VIII	Tax expense:						
	(1) Current tax	118.74	107.43	7.00	226.17	10.22	9.53
	(2) Deferred tax	0.00	-	-	-	-	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	337.95	305.77	19.91	643.72	29.08	27.14
X	Profit/(loss) from discontinued operations						
XI	Tax expense of discontinued operations						
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	337.95	305.77	19.91	643.72	29.08	27.14
XIII	Profit/(loss) for the period (IX+XII)	337.95	305.77	19.91	643.72	29.08	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	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	337.95	305.77	19.91	643.72	29.08	27.14
	Paid up equity Share Capital (No of Shares)	504950000	504950000	504950000	504950000	504950000	504950000
	Face Value	1.00	1.00	1.00	1.00	1.00	1.00
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.067	0.061	0.004	0.127	0.006	0.005
	(2) Diluted	0.067	0.061	0.004	0.127	0.006	0.005
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 17/10/2024. The statutory auditors have carried out an Limited Review Report for the half year ended 30 September, 2024.
2	The Statutory auditors of the Company have carried out a "Limited Review Report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
3	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
4	The above results for the quarter & half ended 30th September,2024 along with the Limited Review Report has been approved by the Board of Directors of the Company.
5	The previous period figures have been regrouped wherever necessary.
6	There are no qualification in the Limited Review Report issued by the Auditor.

For and behalf of Board ARC Finance Limited

Place: Kolkata
Date: 17/10/2024

Name: VIRENDRA KUMAR SONI
Designation: MANAGING DIRECTOR
DIN: 08554333



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Unaudited Statement of Assets and Liabilities as at September 30, 2024

(Rs. in Lakh)

Standalone Statement of Assets and Liabilities Particulars	As at 30th Sept 2024	As at 31st Mar 2024
	(Unaudited)	(Audited)
A ASSEST		
1 Financial Assets		
(a) Cash and Cash Equivalents	31.16	15.83
(b) Bank Balance other than above	50.78	14.69
© Receivables	-	-
(i) Trade Receivables	147.27	124.07
(ii) Other Receivables	-	-
(d) Loans	4,804.68	4,457.49
(e) Investment	429.05	30.40
(f) Other Financial Assets	30.52	47.59
Total financial assets	5,493.46	4,690.07
2 Non-Financial Assets		
(a) Inventories	2,186.36	2,323.53
(b) Current tax assets (net)	-	-
(c) Deferred tax assets (net)	-	-
(e) Investment Property	-	-
(f) Property, Plant and Equipment	127.04	136.86
(g) Capital Wotk in progress	-	-
(h) Goodwill	-	-
(i) Other non financial assets	-	-
Total Non financial assets	2,313.40	2,460.39
Total Assets	7,806.86	7,150.46



B EQUITY AND LIABILITIES		
1 EQUITY		
Equity attributable to owner of parent		
(a) Equity share Capital	5,049.50	5,049.50
(b) Other equity	704.45	67.99
Total Equity attributable to owner of parent	5,753.95	5,117.49
(c) Non controlling interest		
Total Equity	5,753.95	5,117.49
2 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	14.21	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)	1,786.76	1,608.06
(d) Other financial liabilities	-	0.80
Total financial liabilities	1,800.97	2,014.46
3 Non Financial liabilities		-
(a) Current tax liabilities	235.71	9.53
(b) Provisions	16.09	8.84
© Long Term Borrowings	-	-
(d) Deffered tax liabilities (net)	0.14	0.14
(e) Other non financial liabilities	-	-
Total non financial liabilities	251.94	18.51
Total Equity and Liabilities	7,806.86	7,150.46

For and behalf of Board ARC Finance Limited

Place: Kolkata
Date: 17/10/2024



Name: VIRENDRA KUMAR SONI
Designation: Managing Director
DIN: 08554333

ARC FINANCE LIMITED

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(Rs. in Lakh)

Unaudited Cash Flow Statement for the half Year ended 30th September 2024

	For the year ended 30th Sept 2024 (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)	869.89	36.67
Adjustments for items not included	9.82	20.20
	-	(76.56)
Operating Profit before working capital changes	879.71	(19.69)
Working capital adjustments: -		
(Increase)/ decrease in current loans and advances	(347.19)	963.45
(Increase)/ decrease in Trade receivables	(23.20)	3.91
(Increase)/ decrease in inventories	137.17	(1,168.39)
(Increase)/ decrease in other financial	17.07	62.98
Increase/ (decrease) in secured or unsecured loans	178.70	220.41
Increase/ (decrease) in Trade Payable	(392.19)	(11.79)
Increase/ (decrease) in current liabilities	-	(100.97)
Cash generated from operations	450.07	(50.09)
Direct Taxes Paid	-	11.50
Net cash flow from operating activities (A)	450.07	(61.59)
CASH FLOW FROM INVESTING ACTIVITIES		
Proceed from sale(purchase) of investments	(398.65)	4.70
(Increase)/decrease in capital expenditure	-	-
(Increase)/decrease in fixed assets	-	(0.14)
Net cash flow from investing activities (B)	(398.65)	4.56
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of equity shares	-	-
Share Aplocation Money received(refund)	-	-
Net cash flow from financing activities (C)	-	-
Net cash flow during the year (A + B + C)	51.42	(57.03)
Add: Opening cash and cash equivalents	30.52	87.55
Closing cash and cash equivalents	81.94	30.52
Components of cash and cash equivalents		
Cash in hand	31.16	15.83
Deposit with banks in current accounts	50.78	14.69
Toal cash and cash equivalents	81.94	30.52

For and behalf of Board ARC Finance Limited

Place: Kolkata
Date: 17/10/2024



Name: VIRENDRA KUMAR SONI
Designation: Managing Director
DIN: 08554333



SSRV & Associates
Chartered Accountants

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, 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.

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 S S R V & Associates
Chartered Accountants
Firm Reg. No.: 135901

Vishnu Kant Kabra

Vishnu Kant Kabra



CA Vishnu Kant Kabra
Partner

Membership No.: 403437

Place: Mumbai

Date: 17th October, 2024

UDINs: 24403437BKAKSG8348