



ARC FINANCE LIMITED

Date: 10th February, 2026

To,
The Calcutta Stock Exchange Limited
7 Lyons Range,
Kolkata – 700 001

Subject: Outcome of Board Meeting of the Company for the quarter ended on 31st December, 2025 held on 10th February, 2026.

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., 10th February, 2026, 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 31st December, 2025.
2. Adopted Limited Review Report given by Statutory Auditor of the Company on the Results for the quarter ended on 31st December, 2025.
3. No other matter were transacted in the meeting:

The meeting of Board of Directors commenced at 03:00 P.M. and concluded at 4:00 P.M.

Thanking You,

For ARC Finance Limited

Sweety Agarwal

Sweety Agarwal

Company Secretary and Compliance Officer



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 & nine months ended 31st December, 2025

	Particulars	Quarter ended			Nine months ended		Year ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations						
(i)	Interest Income	54.35	104.03	46.86	188.65	180.98	253.76
(ii)	Dividend Income	0.06	-	-	0.25	-	0.24
(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	103.60	1,900.57	620.47	2055.57	1783.19	2,075.61
	Total Revenue From Operations	158.01	2,004.60	667.33	2,244.47	1,964.17	2,329.61
II	Other Income	-	0.17	-	0.00	0.00	-
III	Total Income (I+II)	158.01	2,004.77	667.33	2,244.47	1,964.17	2,329.61
IV	EXPENSES						
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	177.90	1,358.32	700.66	1830.09	795.88	1,584.13
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-46.09	560.01	(208.87)	222.40	-71.70	(60.57)
	Employee benefits expense	5.09	5.59	4.89	15.87	12.69	20.11
	Finance costs	0.58	0.96	23.80	2.97	167.56	168.69
	Depreciation and amortization expense	5.31	5.31	4.91	15.93	14.74	27.72
	Other expenses			-			-
	EXPENSES RELETED TO BUSINESS	13.70	57.82	7.47	121.13	40.65	47.22
	Total expenses (IV)	156.49	1,988.01	532.86	2,208.39	959.82	1,787.30
V	Profit/(loss) before exceptional items and tax (I- IV)	1.52	16.76	134.47	36.08	1,004.35	542.31
VI	Exceptional Items	-	-	88.55		88.55	94.68
VII	Profit/(loss) before tax (V-VI)	1.52	16.76	45.92	36.08	915.80	447.63
VIII	Tax expense:						
	(1) Current tax	2.43	4.35	11.94	11.41	238.11	116.38
	(2) Deferred tax	0.00	-				-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	-0.91	12.41	33.98	24.67	677.69	331.25
X	Profit/(loss) from discontinued operations						
XI	Tax expense of discontinued operations						
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-0.91	12.41	33.98	24.67	677.69	331.25
XIII	Profit/(loss) for the period (IX+XII)	-0.91	12.41	33.98	24.67	677.69	331.25
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)	-0.91	12.41	33.98	24.67	677.69	331.25
	Paid up equity Share Capital (No of Shares)	871509623	871509623	871509623	871509623	871509623	871509623
	Face Value	1.00	1.00	1.00	1.00	1.00	1.00
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	(0.000)	0.001	0.004	0.003	0.078	0.038
	(2) Diluted	0.000	0.001	0.004	0.003	0.078	0.038
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 10/02/2026. The statutory auditors have carried out an Limited Review Report for the nine months ended 31st December, 2025.
2	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.
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 & nine months ended 31st December,2025 along with Auditor 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 Audit Report issued by the Auditor.

For and behalf of Board ARC Finance Limited

Virendra Soni


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

Place: Kolkata
 Date: 10/02/2026

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 – 700001.

1. We have reviewed the accompanying statement of unaudited financial results of **ARC Finance Limited** ('the Company') for the quarter ended 31st December, 2025 (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 SSRV & Associates
Chartered Accountants
Firm Reg. No. 125881



Vishnu Kant
Partner
Membership No.: 403437
Place: Mumbai
Date: 10th February, 2026
UDIN: 26403437TRVFLF6089