



ARC FINANCE LIMITED

Date: 13th November, 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 ended on 30th September, 2025 held on 13th November, 2025.

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 November, 2025, Thursday 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 September, 2025.**
2. Adopted Limited Review Report given by Statutory Auditor of the Company on the Results for the quarter ended on **30th September, 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 4:50 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 & half year ended 30th Sept, 2025

	Particulars	Quarter ended			Half Year ended		Year ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations						
(i)	Interest Income	104.03	30.27	73.87	134.30	133.92	253.76
(ii)	Dividend Income	0.00	-	-	-	-	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	1900.57	51.40	1,162.72	1951.97	1162.72	2,075.61
	Total Revenue From Operations	2004.60	81.67	1,236.59	2,086.27	1,296.64	2,329.61
II	Other Income	0.17	0.02	-	0.19	0.00	-
III	Total Income (I+II)	2,004.77	81.69	1,236.59	2,086.46	1,296.64	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	1358.32	293.87	95.21	1652.19	95.21	1,584.13
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	560.01	(291.52)	524.22	268.49	137.17	(60.57)
	Employee benefits expense	5.59	5.19	4.11	10.78	7.80	20.11
	Finance costs	0.96	1.43	142.27	2.39	143.70	168.69
	Depreciation and amortization expense	5.31	5.31	4.91	10.62	9.82	27.72
	Other expenses			-			-
	EXPENSES RELETED TO BUSINESS	57.82	49.61	9.18	107.43	33.05	47.22
	Total expenses (IV)	1,988.01	63.89	779.90	2,051.90	426.75	1,787.30
	Profit/(loss) before exceptional items and tax (I- IV)	16.76	17.80	456.69	34.56	869.89	542.31
VI	Exceptional Items	-	-	-			94.68
VII	Profit/(loss) before tax (V-VI)	16.76	17.80	456.69	34.56	869.89	447.63
VIII	Tax expense:						
	(1) Current tax	4.35	4.63	118.74	8.98	226.17	116.38
	(2) Deferred tax	0.00	-				-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	12.41	13.17	337.95	25.58	643.72	331.25
X	Profit/(loss) from discontinued operations						
XI	Tax expense of discontinued operations						
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	12.41	13.17	337.95	25.58	643.72	331.25
XIII	Profit/(loss) for the period (IX+XII)	12.41	13.17	337.95	25.58	643.72	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	-	-	-	-	-	-
	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	12.41	13.17	337.95	25.58	643.72	331.25
XV	Paid up equity Share Capital (No of Shares)	871509623	871509623	504950000	871509623	504950000	871509623
	Face Value	1.00	1.00	1.00	1.00	1.00	1.00
	Earnings per equity share (for continuing operation):						
XVI	(1) Basic	0.001	0.002	0.067	0.003	0.127	0.038
	(2) Diluted	0.001	0.002	0.067	0.003	0.127	0.038
	Earnings per equity share (for discontinued operation):						
XVII	(1) Basic	0.00	0.00	0.07	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.07	0.00	0.00	0.00
	Earnings per equity share(for discontinued & continuing operations)						
XVIII	(1) Basic	0.00	0.00	0.07	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.07	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 13/11/2025. The statutory auditors have carried out an Limited Review Report for the half year ended 30 September, 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 & half ended 30th September,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


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

Place: Kolkata
Date: 13/11/2025

ARC FINANCE LIMITED

18, RABINDRA SARANI, PODDAR COURT, GATE NO.4, 4TH FLOOR, ROOM NO.3, KOLKATA-700001

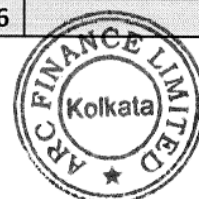
CIN NO. L51909WB1982PLC035283; Email ID. arcfinancelimited@gmail.com

Website: arcfinance.in

Unaudited Statement of Assets and Liabilities as at September 30, 2025

(Rs. in Lakh)

Standalone Statement of Assets and Liabilities		As at 30th Sept 2025	As at 31st Mar 2025
Particulars		(Unaudited)	(Audited)
ASSETS			
1 Financial Assets			
(a) Cash and Cash Equivalents		32.68	33.64
(b) Bank Balance other than above		1.40	70.82
© Receivables		-	-
(i) Trade Receivables		82.72	5.13
(ii) Other Receivables		-	-
(d) Loans		8,809.49	6,996.20
(e) Investment		237.00	262.00
(f) Other Financial Assets		138.21	127.01
Total financial assets		9,301.50	7,494.80
2 Non-Financial Assets			
(a) Inventories		2,115.61	2,384.10
(b) Current tax assets (net)		-	-
(c) Deferred tax assets (net)		-	-
(e) Investment Property		-	-
(f) Property, Plant and Equipment		116.35	126.63
(g) Capital Work in progress		-	-
(h) Goodwill		-	-
(i) Other non financial assets		30.00	30.00
Total Non financial assets		2,261.96	2,540.73
Total Assets		11,563.46	10,035.53



B	EQUITY AND LIABILITIES		
1	EQUITY		
	Equity attributable to owner of parent		
	(a) Equity share Capital	8,715.10	8,715.10
	(b) Other equity	1,142.80	1,117.08
	Total Equity attributable to owner of parent	9,857.90	9,832.18
	(c) Non controlling interest		
	Total Equity	9,857.90	9,832.18
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	77.08	1.24
	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)	1,473.60	57.90
	(d) Other financial liabilities	5.26	3.58
	Total financial liabilities	1,555.94	62.72
3	Non Financial liabilities		-
	(a) Current tax liabilities	125.37	116.38
	(b) Provisions	24.11	24.11
	© Long Term Borrowings	-	-
	(d) Deferred tax liabilities (net)	0.14	0.14
	(e) Other non financial liabilities	-	-
	Total non financial liabilities	149.62	140.63
	Total Equity and Liabilities	11,563.46	10,035.53

For and behalf of Board ARC Finance Limited

Place: Kolkata
Date: 13/11/2025

Name:
Designation:
DIN:

Virendra Soni
VIRENDRA KUMAR SONI
Managing Director
08554333



ARC FINANCE LIMITED

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CIN NO. L51909WB1982PLC035283; Email ID. arcfinancelimited@gmail.com

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Unaudited Cash Flow Statement for the half Year ended 30th September 2025

	For the year ended 30th Sept 2025 (Rupees)	For the year ended 31st March 2025 (Rupees)
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and after extra- ordinary items (As per profit & loss account)	34.56	447.63
Adjustments for items not included	10.62	27.72
	0.15	-
Operating Profit before working capital changes	45.33	475.35
Working capital adjustments: -		
(Increase)/ decrease in current loans and advances	(1,813.29)	(2,538.71)
(Increase)/ decrease in Trade receivables	(77.59)	118.94
(Increase)/ decrease in inventories	268.49	(60.57)
(Increase)/ decrease in other financial	(11.20)	(116.92)
Increase/ (decrease) in secured or unsecured loans	1,415.70	(1,550.16)
Increase/ (decrease) in Trade Payable	75.84	(404.36)
Increase/ (decrease) in current liabilities	1.68	2.77
Cash generated from operations	(95.04)	(4,073.66)
Direct Taxes Paid	-	9.53
Net cash flow from operating activities (A)	(95.04)	(4,083.19)
CASH FLOW FROM INVESTING ACTIVITIES		
Proceed from sale(purchase) of investments	25.00	(231.60)
(Increase)/decrease in capital expenditure	-	-
(Increase)/decrease in fixed assets	(0.34)	(9.99)
Net cash flow from investing activities (B)	24.66	(241.59)
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)	(70.38)	73.94
Add: Opening cash and cash equivalents	104.46	30.52
Closing cash and cash equivalents	34.08	104.46
Components of cash and cash equivalents		
Cash in hand	32.68	33.64
Deposit with banks in current accounts	1.40	70.82
Toal cash and cash equivalents	34.08	104.46

(0.00)

For and behalf of Board ARC Finance Limited

Name:

Designation:

DIN:

VIRENDRA KUMAR SONI

Managing Director

08554333

Place: Kolkata

Date: 13/11/2025



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 30th September, 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.




Vishnu Kant Kalia
Partner
Membership No.: 403437
Place: Mumbai
Date: 13th November, 2025
UDIN: 25403437BMIQNF5660



ARC FINANCE LIMITED

Date: 13.11.2025

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

Ref.: Script Code: BSE-540135; CSE: 011278

Subject: Disclosure of Related Party Transactions for First Half Year ended on September 30, 2025 pursuant to Regulation 23(9) of SEBI (LODR) (Amendment) Regulations, 2018.

Dear Sir/ Madam,

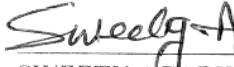
Pursuant to Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018, please find herewith enclosed disclosure of Related Party Transactions for the First Half Year ended on September 30, 2025.

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

Thanking You.

Yours Faithfully,

For ARC Finance Limited



SWEETY AGARWAL
COMPANY SECRETARY★
M. NO – A37272

Encl: as above

Disclosure under Regulation 23(9) of SEBI (LODR) (Amendment) Regulations, 2018 for the First Half Year ended on 30th September, 2025.

A. Disclosure related to KMPs of Company.

Sr. No	Name of Related Party	Nature of Relationship	Transactions	Amount (Rs.)
1.	Mr. ASIS BANERJEE	Director	Remuneration & Perquisites	NIL
2	Mr. GOPAL SINGH	Director	Remuneration & Perquisites	NIL
3	Mrs. APARNA SHARMA	Director	Remuneration & Perquisites	Nil
4	Mr. SOMNATH CHITRAKAR	Director	Remuneration & Perquisites	Nil
5.	Mr. VIRENDRA KUMAR SONI	Managing Director	Remuneration & Perquisites	Nil
6	Mrs. SHIKHA SINGHAL	Director	Remuneration & Perquisites	1,06,550
7	Mr. SOMNATH CHITRAKAR	Chief Financial Officer	Salary	Nil
8	Mrs. SWEETY AGARWAL	Company Secretary	Salary	90,000

B. Disclosure related to other related Parties.

Sr. No.	Name of Related Party	Nature of Relationship	Transactions	Amount
1.				

