



**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, 2026, 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, 2026.

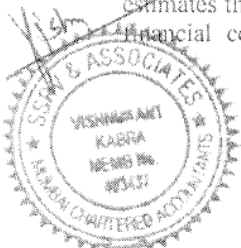
**Basis for Opinion**

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**

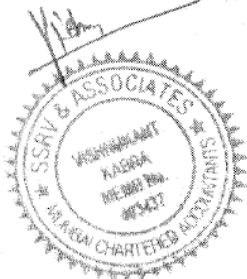
Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is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

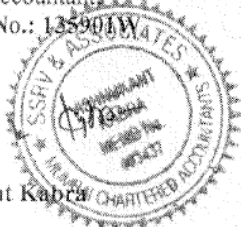
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other matter

The standalone annual financial results include the results for the quarter and year ended 31st March, 2026 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.: 135901W



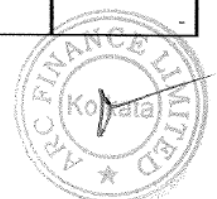
Vishnu Kant Kabra  
Partner  
Membership. No.: 403437  
Place: Mumbai  
Date: 29<sup>th</sup> May, 2026  
UDIN: 26403437DTONDX5855

## 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

### Audited Statement of Financial Result for the quarter & year ended 31st March, 2026

	Particulars	Quarter ended			Year ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2025	31-03-2026
		Audited	Unaudited	Audited	Audited	Audited
I	<b>Revenue From Operations</b>					
(i)	Interest Income	422.17	54.35	73.87	253.76	610.82
(ii)	Dividend Income	2.51	0.06	-	0.24	2.76
(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)	<b>Other revenue from operations</b>			-		
	Sale of Shares	139.49	103.60	1,162.72	2,075.61	2,195.06
	<b>Total Revenue From Operations</b>	<b>564.17</b>	<b>158.01</b>	<b>1,236.59</b>	<b>2,329.61</b>	<b>2,808.64</b>
II	Other Income	-	-	-	-	-
III	<b>Total Income (I+II)</b>	<b>564.17</b>	<b>158.01</b>	<b>1,236.59</b>	<b>2,329.61</b>	<b>2,808.64</b>
IV	<b>EXPENSES</b>					
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	338.02	177.90	95.21	1,584.13	2,168.11
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	96.43	(46.09)	524.22	(60.57)	318.83
	Employee benefits expense	4.91	5.09	4.11	20.11	20.78
	Finance costs	34.61	0.58	142.27	168.69	37.58
	Depreciation and amortization expense	12.87	5.31	4.91	27.72	28.80
	<b>Other expenses</b>			-	-	-
	<b>EXPENSES RELATED TO BUSINESS</b>	15.48	13.70	9.18	47.22	136.61
	<b>Total expenses (IV)</b>	<b>502.32</b>	<b>156.49</b>	<b>779.90</b>	<b>1,787.30</b>	<b>2,710.71</b>
V	Profit/(loss) before exceptional items and tax (I- IV)	61.85	1.52	456.69	542.31	97.93
VI	Exceptional Items	-	-	-	94.68	-
VII	Profit/(loss) before tax (V-VI)	61.85	1.52	456.69	447.63	97.93
VIII	Tax expense:					
	(1) Current tax	14.05	2.43	118.74	116.38	25.46
	(2) Deferred tax	0.00	-	-	-	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	47.80	(0.91)	337.95	331.25	72.47
X	Profit/(loss) from discontinued operations					
XI	Tax expense of discontinued operations					
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	47.80	(0.91)	337.95	331.25	72.47
XIII	Profit/(loss) for the period (IX+XII)	47.80	(0.91)	337.95	331.25	72.47
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)	47.80	(0.91)	337.95	331.25	72.47
	Paid up equity Share Capital ( No of Shares)	871509623	871509623	871509623	871509623	871509623
	Face Value	1.00	1.00	1.00	1.00	1.00
	Other Equity				1,117.08	1,179.05
XVI	Earnings per equity share (for continuing operation):					
	(1) Basic	0.005	(0.000)	0.039	0.038	0.008
	(2) Diluted	0.005	(0.000)	0.039	0.038	0.008
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 29/05/2026. The statutory auditors have carried out an Limited Review Report for the year ended 31 March, 2026.
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 <sup>st</sup> 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 & year ended 31st March,2026 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

Place: Kolkata  
Date: 29/05/2026

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



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## Audited Statement of Assets and Liabilities as at March 31, 2026

( Rs. in Lakh)

Standalone Statement of Assets and Liabilities	As at 31st Mar 2026	As at 31st Mar 2025
Particulars	(Audited)	(Audited)
<b>A ASSEST</b>		
<b>1 Financial Assets</b>		
(a) Cash and Cash Equivalents	48.34	33.64
(b) Bank Balance other than above	1.57	70.82
© <b>Receivables</b>	-	-
(i) Trade Receivables	5.13	5.13
(ii) Other Receivables	-	-
(d) Loans	8,690.26	6,996.20
(e) Investment	403.63	262.00
(f) Other Financial Assets	59.53	127.01
<b>Total financial assets</b>	<b>9,208.46</b>	<b>7,494.80</b>
<b>2 Non-Financial Assets</b>		
(a) Inventories	2,065.27	2,384.10
(b) Current tax assets (net)	-	-
(c) Deferred tax assets ( net)	-	-
(e) Investment Property	-	-
(f) Property, Plant and Equipment	105.67	126.63
(g) Capital Wotk in progress	-	-
(h) Goodwill	-	-
(i) Other non financial assets	22.50	30.00
<b>Total Non financial assets</b>	<b>2,193.44</b>	<b>2,540.73</b>
<b>Total Assets</b>	<b>11,401.90</b>	<b>10,035.53</b>



<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>EQUITY</b>		
	<b>Equity attributable to owner of parent</b>		
	(a) Equity share Capital	8,715.10	8,715.10
	(b) Other equity	1,179.05	1,117.08
	<b>Total Equity attributable to owner of parent</b>	<b>9,894.15</b>	<b>9,832.18</b>
	(c) Non controlling interest		
	<b>Total Equity</b>	<b>9,894.15</b>	<b>9,832.18</b>
<b>2</b>	<b>LIABILITIES</b>		
	<b>Financial liabilities</b>		
	(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	33.00	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 )	1,405.96	57.90
	( d )Other financial liabilities	8.43	3.58
	<b>Total financial liabilities</b>	<b>1,447.39</b>	<b>62.72</b>
<b>3</b>	<b>Non Financial liabilities</b>		
	(a)Current tax liabilities	25.46	116.38
	(b)Provisions	34.76	24.11
	© Long Term Borrowings	-	-
	(d) Deffered tax liabilities (net)	0.14	0.14
	(e)Other non financial liabilities	-	-
	<b>Total non financial liabilities</b>	<b>60.36</b>	<b>140.63</b>
	<b>Total Equity and Liabilities</b>	<b>11,401.90</b>	<b>10,035.53</b>



For and behalf of Board ARC Finance Limited

Virendra soni

Place: Kolkata

Date: 29/05/2026

Name:

Designation:

DIN:

VIRENDRA KUMAR SONI

Managing Director

08554333

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## Audited Cash Flow Statement for the Year ended 31st March 2026

	For the year ended 31st March 2026 (Rupees)	For the year ended 31st March 2025 (Rupees)
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before tax and after extra- ordinary items (As per profit & loss account)	97.93	447.63
Adjustments for items not included	28.80	27.72
	0.15	-
<b>Operating Profit before working capital changes</b>	<b>126.88</b>	<b>475.35</b>
<u>Working capital adjustments: -</u>		
(Increase)/ decrease in current loans and advances	(1,694.06)	(2,538.71)
(Increase)/ decrease in Trade receivables	-	118.94
(Increase)/ decrease in inventories	318.83	(60.57)
(Increase)/ decrease in other financial	67.48	(116.92)
Increase/ (decrease) in secured or unsecured loans	1,348.06	(1,550.16)
Increase/ (decrease) in Trade Payable	31.76	(404.36)
Increase/ (decrease) in current liabilities	4.85	2.77
<b>Cash generated from operations</b>	<b>203.80</b>	<b>(4,073.66)</b>
Direct Taxes Paid	116.38	9.53
<b>Net cash flow from operating activities (A)</b>	<b>87.42</b>	<b>(4,083.19)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Proceed from sale(purchase) of investments	(141.63)	(231.60)
(Increase)/decrease in capital expenditure	-	-
(Increase)/decrease in fixed assets	(0.34)	(9.99)
<b>Net cash flow from investing activities (B)</b>	<b>(141.97)</b>	<b>(241.59)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issue of equity shares	-	4,398.72
Share Application Money received(refund)	-	-
<b>Net cash flow from financing activities (C)</b>	<b>-</b>	<b>4,398.72</b>
<b>Net cash flow during the year (A + B + C)</b>	<b>(54.55)</b>	<b>73.94</b>
Add: Opening cash and cash equivalents	104.46	30.52
<b>Closing cash and cash equivalents</b>	<b>49.91</b>	<b>104.46</b>
<b>Components of cash and cash equivalents</b>		
Cash in hand	48.34	33.64
Deposit with banks in current accounts	1.57	70.82
<b>Toal cash and cash equivalents</b>	<b>49.91</b>	<b>104.46</b>

0.00 (0.00)

For and behalf of Board ARC Finance Limited



*Virendra Soni*

VIRENDRA KUMAR SONI

Managing Director

08554333

Place: Kolkata

Date: 29/05/2026

Name:

Designation:

DIN: