



# ARC FINANCE LIMITED

Date: 14<sup>th</sup> August, 2018

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

**Sub: Unaudited Financial results for the quarter ended 30.06.2018**  
**BSE Scrip Code: 540135    CSE Scrip Code: 011278**

Dear Sir,

This is to inform you that Pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirement) Regulation 2015, the Board of Directors of the company at their meeting held on 14<sup>th</sup> August, 2018, have approved the Unaudited Financial Results of the company for the quarter ended 30<sup>th</sup> June, 2018.

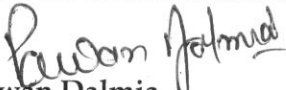
1. Approved the Unaudited Financial Results (Standalone) for the Quarter ended on 30<sup>th</sup> June, 2018 as recommended by the Audit committee.
2. Auditor's Limited Review Report in the prescribed format issued by the Statutory Auditor of the Company also attached herewith

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

Thanking You.

Yours Faithfully,

For ARC Finance Limited

  
Pawan Dalmia  
Company Secretary  
Membership No.-30079



# ARC FINANCE LTD

18, RABINDRA SARANI PODDAR COURT, GATE NO.4, 4TH FLOOR, ROOM NO.3, KOLKATA- 700001  
CIN NO. L51909WB1982PLC035283

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Statement of Unaudited Financial Result for the year ended 30th June, 2018

Particulars	(Rupees in Lakh except EPS)					
	30/06/2018		Quarter ended 31-03-2018		Year ended 31-03-2018	
	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
I Revenue From Operations	208.17	335.67	38.33	599.93		
II Other Income	0	0	3.25	3.25		
III						
IV Total Income (I+II)	208.17	335.67	41.58	603.18		
<b>EXPENSES</b>						
Cost of materials consumed						
Purchases of Stock-in-Trade	0	346.09	0.00	448.25		
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	43.26	-48.97	44.20	97.09		
Employee benefits expense	4.37	4.25	3.40	22.25		
Finance costs	1.17	0.77	0.00	0.77		
Depreciation and amortization expense	0.68	0.66	0.26	2.28		
Other expenses	6.15	1.73	7.50	12.00		
Total expenses (IV)	55.63	304.53	55.36	582.64		
V Profit/(loss) before exceptional items and tax (I- IV)	152.54	31.14	-13.78	20.54		
VI Exceptional Items	-	-	-	-		
VII Profit/(loss) before tax (V-VI)	152.54	31.14	-13.78	20.54		
VIII Tax expense:						
(1) Current tax	39.28	5.29	0.00	5.29		
(2) Deferred tax	0	0.28	-	0.28		



IX	Profit (Loss) for the period from continuing operations (VII-VIII)	113.26	25.57	-13.78	14.97
X	Profit/(loss) from discontinued operations				
XI	Tax expense of discontinued operations				
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	113.26	25.57	-13.78	14.97
XIII	Profit/(loss) for the period (IX+XII)	113.26	25.57	-13.78	14.97
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)	113.26	25.57	-13.78	14.97
XVI	Earnings per equity share (for continuing operation):				
	(1) Basic	0.224	0.051	-0.027	0.030
	(2) Diluted			0.00	
XVII	Earnings per equity share (for discontinued operation):				
	(1) Basic	0	0	0.00	0.00
	(2) Diluted	0	0	0.00	0.00
XVIII	Earnings per equity share (for discontinued & continuing operations)				
	(1) Basic	0	0	0.00	0.00
	(2) Diluted	0	0	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 14th August, 2018
2	The previous period figures have been regrouped wherever necessary.
3	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.
4	The above results for the quarter ended 30th June, 2018 along with Auditor Limited Review Report has been approved by the Board of Directors of the Company.
5	The statement does not include Ind AS compliant result for the previous year ended March 31, 2017 as the same is not mandatory as per SEBI's Circular dated 05th July, 2016.

Place: Kolkata

Date: 14.08.2018

For and behalf of Board ARC Finance Limited



*Pradip*

Name: Pradip Kumar Agarwal  
 Designation: Director  
 DIN: 1286415



E-mail : caaditya22@gmail.com; Contact No. 9820738404

## LIMITED REVIEW REPORT

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 June 30, 2018 (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

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, as modified by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For SANJEEV NAVIN & ASSOCIATES**  
Chartered Accountants  
FRN No. 326800E

*Aditya Mishra*  
**Aditya Nath Mishra**  
Partner  
M. No.: 303977



Place: Kolkata  
Date: 14.08.2018