ARC FINANCE LIMITED

Date: 12th November, 2026

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 held on 12th November, 2026 for the quarter ended on 30th Sept, 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. **12th November, 2026, Thursday at 02:30 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 Sept, 2026**.
2. Adopted Limited Review Report given by Statutory Auditor of the Company on the Results for the quarter ended on 30th Sept, 2026.
3. There was no any other matter transacted in the meeting.

The meeting of Board of Directors commenced at 02:30 P.M. and concluded at 4:05 P.M.

Thanking You,
For ARC Finance Limited

Sweety Agarwal

Sweety Agarwal
Company Secretary & Compliance Officer
M. No. 37272

S S R V & Associates
Chartered Accountants

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, 2026 (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.: 135901W

VISHNU
KANT
KABRA

Vishnu Kant Kabra
Partner
Membership No.: 403437
Place: Mumbai
Date: 12th November, 2026
UDIN: 26403437CCLCTV2571

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 Satement of Financial Result for the quarter & half year ended 30th Sept, 2026

	Particulars	Quarter ended			Half Year ended		Year ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	**Revenue From Operations**						
(i)	Interest Income	141.17	100.02	104.03	241.19	134.30	610.82
(ii)	Dividend Income	0.20	-	-	0.20	-	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)	**Other revenue from operations**			-	-	-	
	Sale of Shares	560.99	84.33	1,900.57	645.32	1951.97	2,195.06
	Total Revenue From Operations	**702.36**	**184.35**	**2,004.60**	**886.71**	**2,086.27**	**2,808.64**
II	Other Income	-	-	**0.17**	**0.00**	**0.19**	-
III	**Total Income (I+II)**	**702.36**	**184.35**	**2,004.77**	**886.71**	**2,086.46**	**2,808.64**
IV	**EXPENSES**						
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	458.27	-	1,358.32	458.27	1652.19	2,168.11
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	190.69	94.73	560.01	285.42	268.49	318.83
	Employee benefits expense	7.70	6.50	5.59	14.20	10.78	20.78
	Finance costs	1.44	0.70	0.96	2.14	2.39	37.58
	Depreciation and amortization expense	5.20	5.31	5.31	10.51	10.62	28.80
	Other expenses			-			-
	EXPENSES RELETED TO BUSINESS	15.27	54.54	57.82	69.81	107.43	136.61
	Total expenses (IV)	**678.57**	**161.78**	**1,988.01**	**840.35**	**2,051.90**	**2,710.71**
V	Profit/(loss) before exceptional items and tax (I- IV)	23.79	22.57	16.76	46.36	34.56	97.93
VI	Exceptional Items	-	-	-			-
VII	Profit/(loss) before tax (V-VI)	23.79	22.57	16.76	46.36	34.56	97.93
VIII	Tax expense:						
	(1) Current tax	6.18	5.87	4.35	12.05	8.98	25.46
	(2) Deferred tax	0.00	-				-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	17.61	16.70	12.41	34.31	25.58	72.47
X	Profit/(loss) from discontinued operations						
XI	Tax expense of discontinued operations						
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	17.61	16.70	12.41	34.31	25.58	72.47
XIII	Profit/(loss) for the period (IX+XII)	17.61	16.70	12.41	34.31	25.58	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		-	-	-	-	-

ARC FINANCE LIMITED Kolkata

	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)	17.61	16.70	12.41	34.31	25.58	72.47
	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
	Other Equity						1,179.05
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.002	0.002	0.001	0.004	0.003	0.008
	(2) Diluted	0.002	0.002	0.001	0.004	0.003	0.008
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 12/11/2026. The statutory auditors have carried out an Limited Review Report for the quarter & half year ended 30 September, 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 01st 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,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

ARC FINANCE LIMITED Kolkata

Virendra Soni

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

Place: Kolkata
Date: 12/11/2026

ARC FINANCE LIMITED

18, RABINDRA SARANI, PODDAR COURT, GATE NO.4, 4TH FLOOR, ROOM NO.3, KOLKATA-700001
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Unaudited Statement of Assets and Liabilities as at September 30, 2026

(Rs. in Lakh)

Standalone Statement of Assets and Liabilities Particulars	As at 30th Sept 2026 (Unaudited)	As at 31st Mar 2026 (Audited)
ASSEST		
Financial Assets		
(a) Cash and Cash Equivalents	57.31	48.34
(b) Bank Balance other than above	69.26	1.57
© Receivables	-	-
(i) Trade Receivables	42.50	5.13
(ii) Other Receivables	-	-
(d) Loans	8,074.62	8,690.26
(e) Investment	506.85	403.63
(f) Other Financial Assets	77.07	59.53
Total financial assets	**8,827.61**	**9,208.46**
Non-Financial Assets		
(a) Inventories	1,779.85	2,065.27
(b) Current tax assets (net)	-	-
(c) Deferred tax assets (net)	-	-
(e) Investment Property	-	-
(f) Property, Plant and Equipment	95.17	105.67
(g) Capital Wotk in progress	-	-
(h) Goodwill	-	-
(i) Other non financial assets	22.50	22.50
Total Non financial assets	**1,897.52**	**2,193.44**
Total Assets	**10,725.13**	**11,401.90**



EQUITY AND LIABILITIES		
EQUITY		
Equity attributable to owner of parent		
(a) Equity share Capital	8,715.10	8,715.10
(b) Other equity	1,213.35	1,179.05
Total Equity attributable to owner of parent	**9,928.45**	**9,894.15**
(c) Non controlling interest		
Total Equity	**9,928.45**	**9,894.15**
LIABILITIES		
Financial liabilites		
(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	56.03	33.00
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)	665.40	1,405.96
(d)Other financial liabilities	2.83	8.43
Total financial liabilities	**724.26**	**1,447.39**
Non Financial liabilities		-
(a)Current tax liabilities	37.52	25.46
(b)Provisions	34.76	34.76
© Long Term Borrowings	-	-
(d) Deffered tax liabilities (net)	0.14	0.14
(e)Other non financial liabilities	-	-
Total non financial liabilities	**72.42**	**60.36**
Total Equity and Liabilities	**10,725.13**	**11,401.90**
	-	-

For and behalf of Board ARC Finance Limited

ARC FINANCE LIMITED Kolkata

Virendra Soni

Place: Kolkata
Date: 12/11/2026

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

ARC FINANCE LIMITED

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Website: arcfinance.in

Unaudited Cash Flow Statement for the half Year ended 30th September 2026

	For the year ended 30th Sept 2026 (Rupees)	For the year ended 31st March 2026 (Rupees)
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and after extra- ordinary	46.36	97.93
items (As per profit & loss account)	10.51	28.80
Adjustments for items not included	(0.01)	0.15
Operating Profit before working capital changes	56.86	126.88
Working capital adjustments: -		
(Increase)/ decrease in current loans and advances	615.64	(1,694.06)
(Increase)/ decrease in Trade receivables	(37.37)	-
(Increase)/ decrease in inventories	285.42	318.83
(Increase)/ decrease in other financial	(17.54)	67.48
Increase/ (decrease) in secured or unsecured loans	(740.56)	1,348.06
Increase/ (decrease) in Trade Payable	23.03	31.76
Increase/ (decrease) in current liabilities	(5.60)	4.85
Cash generated from operations	179.88	203.80
Direct Taxes Paid	-	116.38
Net cash flow from operating activities (A)	**179.88**	**87.42**
CASH FLOW FROM INVESTING ACTIVITIES		
Proceed from sale(purchase) of investments	(103.22)	(141.63)
(Increase)/decrease in capital expenditure	-	-
(Increase)/decrease in fixed assets	-	(0.34)
Net cash flow from investing activities (B)	**(103.22)**	**(141.97)**
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of equity shares	-	-
Share Applocation Money received(refund)	-	-
Net cash flow from financing activities (C)	**-**	**-**
Net cash flow during the year (A + B + C)	76.66	(54.55)
Add: Opening cash and cash equivalents	49.91	104.46
Closing cash and cash equivalents	**126.57**	**49.91**
Components of cash and cash equivalents		
Cash in hand	57.31	48.34
Deposit with banks in current accounts	69.26	1.57
Toal cash and cash equivalents	126.57	49.91

0.00

For and on behalf of Board ARC Finance Limited

Virendra Soni

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

Place: Kolkata
Date: 12/11/2026