

May 12, 2025

To,

Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001
Fax No. 022-22723121/3027/2039/2061
Security Code: 511038, Security ID : ZARCOLEA

Dear Sir/ Madam,

Re: ISIN – INE955S01019**Sub: Regulation 30 and Regulation 33 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

This is to inform you that in compliance with Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at its meeting held on Monday, May 12, 2025 (i.e., today), inter-alia, has considered and approved the following items:

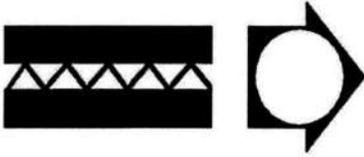
- 1) the Audited (Standalone & Consolidated) Financial Results for the financial year ended March 31, 2025, along with the audit report of the statutory auditor. The Financial Results along with the declaration that Auditor's Report on the results is with unmodified opinion is annexed as 'Annexure A'.
- 2) the resignation of Ms. Aarushi Jain (DIN 10936056) as the Independent Director from the Board of Arco Leasing Limited from the closure of business hours of May 12, 2025. Consequently, Ms. Jain shall cease to be a member of Audit Committee and Nomination and Remuneration Committee.

Details as required under Regulation 30 of SEBI (LODR) Regulations, 2015 and SEBI Circular CIR/CFD/CMD/4/2015 dated September 9, 2015, as amended from time to time, for change in in the Director of the Company, are given in the 'Annexure B' and pursuant to Clause 7B of Para A of Part A of Schedule III to the SEBI (LODR) Regulations, 2015, a resignation letter received from Ms. Aarushi Jain is enclosed herewith as 'Annexure-C'.



REPLY TO,
PLOT NO. 123, STREET NO. 17
M.I.D.C. (MAROL),
ANDHERI (E), MUMBAI – 400 093
INDIA
CIN :L65910MH1984PLC031957

TEL:(91-22) 6693 6311-3
2821 7222-5
FAX : (91-22) 2836 1760
E-mail
:arcoleasingltd@gmail.com



ARCO LEASING LIMITED

- 3) Appointment of Mrs. Priyanka Oka, PRIYANKA OKA & ASSOCIATES, Thane (FCS 10084 COP 22164) as Secretarial Auditor of the Company in accordance with Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for a period of five years commencing from F.Y. 2025-26 till F.Y. 2029-30, subject to the shareholders of the Company at the ensuing Annual General Meeting of the Company. Disclosure required as per SEBI circular SEBI/HO/CFD/CFD-PoD-1/PCIR/2023/123 dated July 13, 2023 is enclosed herewith in Annexure D.

Further to our Letter dated March 25, 2025, we wish to inform you that the window for trading in shares of the Company has been closed from April 01, 2025 till May 14, 2025 (both days inclusive) for all the employees and directors of the Company and their immediate relatives, in terms of the Code adopted by the Company and SEBI (Prohibition of Insider Trading) Regulations, 2015.

The above matters have been duly approved by the Board of Directors at their meeting which commenced at 4.00 p.m. and concluded at 6.00 p.m.

We request you to take the aforesaid communication on record and arrange to bring this to the notice of all concerned.

Thanking you,
Yours faithfully,

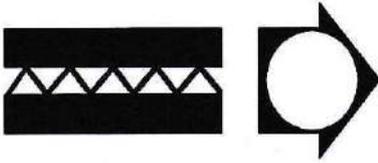
For ARCO LEASING LIMITED

NARENDRA MAHAVIR RUIA
DIRECTOR
DIN: 01228312



REPLY TO,
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Annexure A

May 12, 2025

To,

Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001
Fax No. 022-22723121/3027/2039/2061
Security Code: 511038, Security ID : ZARCOLEA

Dear Sir/Madam,

Re: ISIN – INE955S01019

Sub: Declaration pursuant to Regulation 33(3) (d) of SEBI LODR Regulations, 2015 regarding Audit Reports with unmodified opinion for the Audited Financial Results (for March 31, 2025)

Pursuant to Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended, we hereby declare that M/s. M. C. Jain & Co., Chartered Accountants, Mumbai, (with registration number 304012E), the Statutory Auditors of the Company have submitted the Audit Reports with unmodified opinion on the Audited Financial Results (Standalone & Consolidated) of the Company for the year ended March 31, 2025.

We request you to take the aforesaid declaration on records.

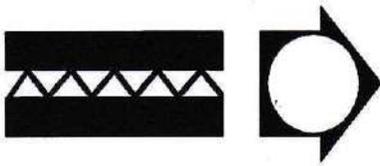
Thanking you,

Yours faithfully,

For **ARCO LEASING LIMITED**

NARENDRA MAHAVIR RUIA
DIRECTOR
DIN: 01228312



**Annexure B****Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Resignation of Ms. Aarushi Jain (DIN 10936056) as Independent Director of Arco Leasing Limited

Sl. No.	Details of events that need to be provided	Information of such event(s)
1	Name	Ms. Aarushi Jain (DIN 10936056)
1	Reason for change viz. appointment, resignation, removal, death or otherwise;	Resignation as Independent Director due to personal reasons.
2	Date of Appointment/Cessation	From the closure of business hours of May 12, 2025.
3	Brief profile (in case of appointment)	Not Applicable
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Additional Information in case of resignation of an Independent Director (Schedule III - Para A(7B) of Part A of SEBI LODR)

Sl. No.	Particulars	Details
1.	Letter of Resignation along with detailed reason for resignation.	Enclosed herewith
2.	Names of listed entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any.	Nil
3.	The independent director shall, along with the detailed reasons, also provide a confirmation that there are no other material reasons other than those provided.	Ms. Aarushi Jain has confirmed that there are no material reasons for her resignation other than those mentioned in her resignation letter.



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To,
The Board of Directors
Arco Leasing Limited
Plot No. 123, Street No. 17,
MIDC, Marol, Andheri (E),
Mumbai – 400093

Subject: Resignation from the Non- Executive Women Independent Director

Dear Sir,

Due to certain emerging professional commitments and unavoidable circumstances, I, Aarushi Jain, (DIN: 10936056), hereby tender my resignation from the post of Non- Executive Women Independent Director of the Company. Kindly accept my resignation letter as Non- Executive Women Independent Director of the company including the Board Committees and relive me of my duties and responsibilities with effect from 12 May 2025, i.e. after closing of business hours. I confirm that there is no other material reason for my resignation other than the stated above.

Kindly acknowledge the receipt of the resignation letter and arrange to submit the necessary forms with the Registrar of Companies and Stock Exchange to that effect.

Thanking You,
Yours Sincerely,



Signature
Name: Aarushi Jain
DIN: 10936056

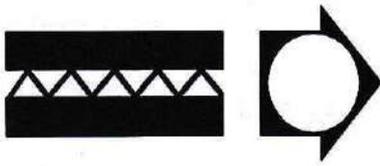
Date: May 12, 2025
Place: Panipat

Accepted



12/05/2025





**Annexure D
Appointment of Secretarial Auditor**

Particulars	Description
Reason for change	Appointment of Mrs. Priyanka Oka, PRIYANKA OKA & ASSOCIATES, Thane (FCS 10084 COP 22164) as Secretarial Auditor of the Company
Date of Appointment	Board Meeting dated May 12, 2025
Term of Appointment	For a period of five consecutive years commencing from FY 2025-26 till 2029-30
Brief Profile	<p>PRIYANKA OKA & ASSOCIATES was established in the year 2019 by Mrs. Priyanka Oka who is Qualified Company Secretary and post graduate in Commerce having total experience in employment and practice of more than 17 years. The firm has rich experience and knowledge of secretarial and SEBI compliances.</p> <p>The Firm specializes in Secretarial Audits, Company Law Matters, SEBI Regulations, Advisory and Liaoning Services as well as representations before Registrar of Companies Official Liquidator and Regional Director</p>
Disclosure of relationships between Directors (in case of appointment of a Director)	Not Applicable



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Chartered Accountants

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274, Swatantryaveer Savarkar Rd,
Dadar, Mumbai - 400028
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Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Arco Leasing Limited

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Arco Leasing Limited ("Holding Company"), its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its associates, for the quarter ended and year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Holding 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 and based on the consideration of the reports of the other auditors on separate audited financial statements of the subsidiaries, the Statement:

- i. includes the results of the following entities;
 - o Arco Leasing Limited
 - o Subsidiaries
- a. Ansu Trade and Fiscals Private Limited
- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit, other comprehensive income and other financial information of the Group for the quarter ended and for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group and its associates 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 statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe

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Chartered Accountants

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that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit (loss) and other comprehensive income and other financial information of the Group including its associates in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associates are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates are also responsible for overseeing the financial reporting process of the respective entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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

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reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 ability of the Group and its associates 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 Statement 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 Group and its associates to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group and its associates of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company 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.

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We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For M.C.Jain & Co.
Chartered Accountants



(C.A.Vatsal Gohil)
Partner



Membership no. 146059
Firm Registration no. 304012E
Mumbai, May 12, 2025
UDIN : 25146059BMLDMR8495

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Chartered Accountants

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Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Arco Leasing Limited

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of Arco Leasing Limited (the "Company") for the quarter and year ended March 31, 2023 ("Statement"), 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 (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit, other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.

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, as amended ("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 statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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In preparing the Statement, 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 Statement as a whole is 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 the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents 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.

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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 Matters

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For M.C.Jain & Co.
Chartered Accountants



(C.A.Vatsal Gohil)
Partner



Membership no. 146059
Firm Registration no. 304012E
Mumbai, May 12, 2025
UDIN : 25146059BMLDMQ4461

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“ANNEXURE A” TO THE INDEPENDENT AUDITORS’ REPORT

With reference to the Annexure A referred to in the Independent Auditor’s Report to the members of Arco Leasing Limited on the standalone financial statements for the year ended 31 March 2024, we report the following:

- i.
 - a. As explained to us, there are no fixed assets owned by the company.
 - b. According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder during the year.
- ii. As explained to us, there are no inventories owned by the company.
- iii. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii (a), (b) and (c) of the order are not applicable to the Company.
- iv. In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- v. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- vi. As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
- vii. According to the information and explanations given to us, there is no amount payable in respect of income tax, service tax, sales tax, customs duty, excise duty, value added tax and cess whichever applicable, which have not been deposited on account of any disputes.
- viii. According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);
- ix.
 - (a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;
 - (b) Company is not declared wilful defaulter by any bank or financial institution or other lender;
 - (c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;
 - (d) According to the information and explanation given to us, funds raised on short term basis have not been utilised for long term purposes;
 - (e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;



- (f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;
- x. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year;
- (b) According to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
- xi. (a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year;
- (b) According to the information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;
- xii. The company is not a Nidhi Company. Therefore, clause 3 (xii) of the order is not applicable to the company.
- xiii. According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.
- xiv. The company does not have an internal audit system commensurate with the size and nature of its business.
- xv. According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.
- xvi. According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable;
- xvii. The company has made a loss after tax of Rs.11.24 lacs in the financial year as compared to a loss of Rs. 12.33 lacs in the immediately preceding financial year.
- xviii. There has been no instance of any resignation of the statutory auditors occurred during the year
- xix. No material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of 1 year from the balance sheet date
- xx. The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable.



xxi. There are no any qualifications or adverse remarks given by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports, hence this clause is not applicable to the company.

**For M.C.Jain & Co.
Chartered Accountants**



**(C.A.Vatsal Gohil)
Partner**

Membership no. 146059

Firm Registration no. 304012E

Mumbai, May 12, 2025

UDIN : 25146059BMLDMQ4461



ARCO LEASING LIMITED

Registered Office: Plot No. 123, Street No. 17, MIDC Marol Andheri (East), Mumbai-400093
Tel: +91-22-28217222 . Email Id: arcoleasingltd@gmail.com
CIN: L65910MH1984PLC031957

EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

Particulars	Rs In Lakhs									
	Standalone					Consolidated				
	Quarter Ended		31.03.2024	Year ended		Quarter Ended		Year ended		
	31.03.2025	31.12.2024		31.03.2025	31.03.2024	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Un-Audited	Audited	Audited	Audited	Un-Audited	Audited	Audited	Audited	
Total Income from operations	-	-	-	-	-	1.58	8.41	3.65	17.41	14.85
Other Income	0.39	0.31	0.38	1.41	1.28	0.39	0.31	0.38	1.41	1.28
Total Income	0.39	0.31	0.38	1.41	1.28	1.97	8.72	4.03	18.82	16.13
Net Profit / (Loss) for the year (before Tax, Exceptional Items)	(5.08)	(4.62)	(1.39)	(11.24)	(12.33)	(4.00)	3.79	(38.82)	5.67	(39.03)
Net Profit / (Loss) for the year before tax (after Exceptional items)	(5.08)	(4.62)	(1.39)	(11.24)	(12.33)	(4.00)	3.79	(38.82)	5.67	(39.03)
Net Profit / (Loss) for the year after tax (after Exceptional items)	(5.08)	(4.62)	(1.39)	(11.24)	(12.33)	(4.28)	1.68	(36.12)	1.41	(39.03)
Total Comprehensive Income for the period [comprising profit/(loss) for	(5.08)	(4.62)	(1.39)	(11.24)	(12.33)	(4.28)	1.68	(36.12)	1.41	(39.03)
Paid up Equity Share Capital (Face Value : Rs 10 per share)	24.01	24.01	24.01	24.01	24.01	24.01	24.01	24.01	24.01	24.01
Other Equity (excluding revaluation reserves)				(67.14)	(55.91)				(81.84)	(63.08)
Earnings Per Share (Basic) (Rs)*	(2.11)	(1.92)	(0.58)	(4.68)	(5.13)	(1.78)	0.70	(15.04)	0.59	(16.25)
Earnings Per Share (Diluted) (Rs)* (*Not Annualised)	(2.11)	(1.92)	(0.58)	(4.68)	(5.13)	(1.78)	0.70	(15.04)	0.59	(16.25)

Note:-

(i). The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 12, 2025.

(iii). The above is an extract of the detailed format of Quarterly and Yearly Audited Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the websites of the Stock Exchange, bseindia.com.

For and on behalf of the Board of Directors


NARENDRA RUIA
 Chairman / Director
 DIN: 01228312



Date: 12.05.2025
Place: Mumbai

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PART-I

FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

Particulars	Rs. In Lakhs									
	Standalone					Consolidated				
	Quarter Ended		Year ended			Quarter Ended		Year ended		
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
Audited	Un-Audited	Audited	Audited	Audited	Audited	Un-Audited	Audited	Audited	Audited	
Income										
(a) Income from Operations	-	-	-	-	-	1.58	8.41	3.65	17.41	14.85
(b) Other Income	0.39	0.31	0.38	1.41	1.28	0.39	0.31	0.38	1.41	1.28
Total Income	0.39	0.31	0.38	1.41	1.28	1.97	8.72	4.03	18.82	16.13
Employee Benefits Expense	-	-	-	-	0.93	-	-	-	-	0.93
Other Expenses	5.47	4.92	1.77	12.65	12.67	5.97	4.92	42.85	13.15	54.22
Total Expenditure	5.47	4.92	1.77	12.65	13.61	5.97	4.92	42.85	13.15	55.15
Profit / (loss) before tax	(5.08)	(4.62)	(1.39)	(11.24)	(12.33)	(4.00)	3.79	(38.82)	6.67	(39.03)
Tax expense										
(a) Current tax	-	-	-	-	-	(0.28)	(2.11)	2.70	(4.26)	-
(b) Deferred tax	-	-	-	-	-	-	-	-	-	-
Net Profit / (loss) after tax	(5.08)	(4.62)	(1.39)	(11.24)	(12.33)	(4.28)	1.68	(36.12)	1.41	(39.03)
Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income for the period (Comprising Net Profit / (loss) and Other comprehensive Income for the period)	(5.08)	(4.62)	(1.39)	(11.24)	(12.33)	(4.28)	1.68	(36.12)	1.41	(39.03)
Paid-up Equity Share Capital (Face Value : Rs 10 per share)	24.01	24.01	24.01	24.01	24.01	24.01	24.01	24.01	24.01	24.01
Other Equity (excluding revaluation reserves)				(67.14)	(55.91)				(81.64)	(83.06)
Earnings Per Share (Basic) (Rs)*	(2.11)	(1.92)	(0.58)	(4.68)	(5.13)	(1.78)	0.70	(15.04)	0.59	(16.25)
Earnings Per Share (Diluted) (Rs)*	(2.11)	(1.92)	(0.58)	(4.68)	(5.13)	(1.78)	0.70	(15.04)	0.59	(16.25)
(*Not Annualised)										



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PART - II

STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2025

Particulars	Rs. In Lakhs			
	Standalone		Consolidated	
	Year ended	Year ended	Year ended	Year ended
	31.03.2025	31.03.2024	31.03.2025	31.03.2024
	Audited	Audited	Audited	Audited
ASSETS				
Non Current Assets				
Property, Plant and Equipment - Goodwill on consolidation	-	-	2.73	2.73
Financials Assets	217.19	217.19	-	-
Investments	-	-	-	-
Other Non Current Assets	-	-	1.73	1.73
	217.19	217.19	4.46	4.46
Current Assets				
Financials Assets				
Investments	20.15	18.73	20.15	18.73
Trade Receivables	-	-	-	-
Cash and Cash Equivalents	0.88	0.54	2.83	62.69
Bank Balances Other Than above	-	-	-	-
Loans	-	-	238.00	176.00
Other Financial Assets	-	-	32.66	15.25
Other Current Assets	1.85	1.85	-	-
	22.68	21.12	291.64	272.67
TOTAL ASSETS	239.87	238.31	296.10	277.13
EQUITY AND LIABILITIES				
Equity				
Equity Share Capital	24.01	24.01	24.01	24.01
Other Equity	(67.14)	(55.91)	(81.64)	(93.00)
	(43.13)	(31.90)	(57.63)	(59.05)
Liabilities				
Current Liabilities				
Financials liabilities				
Trade Payables	21.07	8.57	21.27	8.77
Other Financial Liabilities	250.00	250.00	311.00	311.00
Other Current Liabilities	11.42	11.12	15.83	15.53
Provisions	-	-	0.86	0.52
Current Tax Liabilities (Net)	0.52	0.52	4.78	0.35
	283.00	270.21	353.73	336.17
TOTAL EQUITY AND LIABILITIES	239.87	238.31	296.10	277.13



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PART - III
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2025

Particulars	Rs. In Lakhs	
	Standalone	Consolidated
	Year ended	Year ended
	31.03.2025	31.03.2025
	Audited	Audited
Cash Flow From Operating Activities		
Profit / (loss) before taxation	(11.24)	5.67
Adjustment for:		
Net Loss / (Gain) on sale of Investment	-	-
Fair Value changes in Non Current Investments	(1.41)	(1.41)
Interest income	-	(17.41)
Balance Written off	-	-
Operating Cash Flow before working capital changes	(12.65)	(13.15)
Adjustment for:		
(Increase)/Decrease in Receivables	-	-
(Increase)/Decrease in Current Assets and Financial assets	-	(77.41)
Increase / (Decrease) in Payables and Financial liabilities	12.78	17.58
Cash generated from operations	0.14	(72.99)
Less: Taxes on Income (Paid) / Refund (Net)	-	(4.28)
Net Cash generated from / (used in) Operating Activities	0.14	(77.25)
Cash Flow From Investing Activities		
Purchase of Investments (Net)	-	-
Interest received	-	17.41
Dividend received	-	-
Proceeds from Sale of investments	-	-
Net Cash (used in) / generated from Investing Activities	-	17.41
Cash Flow From Financing Activities		
Proceeds from Issue of shares	-	-
Net Cash generated from Financing Activities	-	-
Net increase / (decrease) in cash and cash equivalents	0.14	(59.84)
Cash and cash equivalents at the beginning	0.54	62.68
Cash and cash equivalents at the end	0.68	2.84

Notes:

- (i). The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 12, 2025.
(ii). The figures for the previous periods have been regrouped / reclassified wherever necessary.

For and on behalf of the Board of Directors

NARENDRA RUIA
Chairman / Director
DIN: 01228312



Date: 12.05.2025
Place : Mumbai