

11<sup>th</sup> February 2025

**The Secretary,  
BSE Limited,  
1st Floor, New Trading Ring,  
Rotunda Building,  
Phiroze Jeejeebhoy Towers  
Dalal Street,  
Mumbai - 400 001**

**Code No. 543993**

**ISIN: INE372M01010**

**Sub: Integrated Filing (Financial) for the quarter ended December 31, 2024**

Dear Sir/Madam,

Pursuant to Regulation 10(1A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Para 3 of SEBI Circular no. SEBI/HO/CFD/CFD-PoD- 2/CIR/P /2024/185 dated December 31, 2024, please find attached the Integrated Filing (Financial) for the quarter ended December 31, 2024.

The same will be available on the website of the Company at [www.arclorganics.com](http://www.arclorganics.com) and also on the website of BSE Limited viz. [www.bseindia.com](http://www.bseindia.com).

This is for your information and further dissemination.

Thanking you,

**Yours Sincerely,  
For ARCL ORGANICS LIMITED.**

**SUBHANKAR PAUL**  
Digitally signed by  
SUBHANKAR PAUL  
Date: 2025.02.11  
16:11:56 +05'30'



**(Subhankar Paul)  
Company Secretary and Compliance Officer  
Membership No. A63772**

ANNEXURE A  Financial Results (Standalone and Consolidated) for the quarter and nine months ended on 31 <sup>st</sup> December 2024	Attached
ANNEXURE B  Statement of deviation or variation of proceeds of public issue, right issue, preferential issue, qualified institutional placement, etc.	Not applicable
ANNEXURE C  Format for disclosing outstanding default of loans and debt securities	Not applicable
ANNEXURE D  Format for disclosing Related Party Transaction	Not applicable
ANNEXURE E  Statement on the impact of audit qualifications	Not applicable



Ref: SA/A/5R

**Limited Review Report**

**TO  
THE BOARD OF DIRECTORS  
ARCL ORGANICS LIMITED**

1. We have reviewed the accompanying statement of unaudited standalone financial results (the "Statement") of **ARCL Organics Limited** ("the Company") for the quarter and nine months ended December 31, 2024.
2. 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, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement 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 financial statements are 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized 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.

Place: Kolkata  
Date: 07.02.2025



For L. B. Jha & Co.  
Chartered Accountants  
Firm Registration No.: 301088E

*Ranjan Singh*  
(Ranjan Singh)

Membership No.: 305423

UDIN: 25305423BMNYSF5664

Ref: SA/A/5R

**Limited Review Report**

**TO**  
**THE BOARD OF DIRECTORS**  
**ARCL ORGANICS LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results (“the Statement”) of **ARCL ORGANICS LIMITED** (“the Parent”) and its subsidiaries (the Parent and its subsidiaries together referred to as “the Group”) for the quarter ended December 31, 2024 and for the period from April 1, 2024 to December 31, 2024, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent’s Management and approved by the Parent’s 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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

1	Allied Maritime & Infra Engineering Private Ltd	Subsidiary
2	ARCL Petrochemicals Limited	Subsidiary
3	Ocilim Advisory Services Private Ltd.	Subsidiary
4	Wide Range Merchants Private Ltd.	Subsidiary
5	Nocnex Chemicals Private Ltd.	Subsidiary
6	Yocnex Chemicals Private Ltd.	Subsidiary
7	Suksess Chemicals Private Ltd.	Subsidiary



5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid accounting standard and other accounting principles generally accepted in India, 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited financial result includes the interim financial results of Seven subsidiaries which have not been reviewed by respective auditors, whose interim financial results reflect total assets of Rs. 1080.52 lakhs as at December 31, 2024 and total revenue of Rs. 40.70 lakhs and Rs. 121.28 lakhs, total net profit after tax of Rs. 11.52 lakhs and Rs. 43.53 lakhs and total comprehensive income of Rs. 11.52 lakhs and Rs. 43.53 lakhs for the quarter ended December 31, 2024 and for the period from April 1, 2024 to December 31, 2024 respectively, and cash flows (net) of Rs. 2.47 lakhs for the period from April 1, 2024 to December 31, 2024 as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

Place: Kolkata  
Date: 07.02.2025



For L.B. Jha & Co.,  
Chartered Accountants  
Firm Registration No: 301088E

*Ranjan Singh*  
(Ranjan Singh)  
Partner

Membership No.: 305423  
**UDIN: 25305423BMNYSG1451**



**ARCL ORGANICS LTD**

CIN:L24121WB1992PLC056562  
 Regd Office: Rampur, BBT Road, Maheshtala, Kolkata-700141  
 Tel: +91 33 24018042  
 Email: mail@arcl.in  
 Website: www.arclorganics.com

**Statement of Unaudited Standalone and Consolidated Financial Results**  
 For the Quarter and Nine Months ended 31st December 2024

Sr. No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter ended			Nine Months ended			Quarter ended			Nine Months ended		
		31-Dec-2024 (Unaudited)	30-Sep-2024 (Unaudited)	31-Dec-2023 (Unaudited)	31-Dec-2024 (Unaudited)	31-Dec-2023 (Unaudited)	31-Mar-2024 (Audited)	31-Dec-2024 (Unaudited)	30-Sep-2024 (Unaudited)	31-Dec-2023 (Unaudited)	31-Dec-2024 (Unaudited)	31-Dec-2023 (Unaudited)	31-Mar-2024 (Audited)
	<b>Income</b>												
	(a) Revenue from Operations	6195.86	5645.65	4832.67	17834.80	13315.82	19072.39	6195.86	5645.65	4832.67	17834.80	13315.82	19072.39
	(b) Other Income	82.75	71.11	81.31	195.24	187.90	269.62	82.75	71.11	81.31	195.24	187.90	269.62
	<b>Total Income</b>	<b>6278.61</b>	<b>5716.76</b>	<b>4913.98</b>	<b>18030.04</b>	<b>13503.72</b>	<b>19342.01</b>	<b>6278.61</b>	<b>5716.76</b>	<b>4913.98</b>	<b>18030.04</b>	<b>13503.72</b>	<b>19342.01</b>
	<b>Expenses</b>												
	(a) Cost of Materials Consumed	4223.60	3937.31	3519.55	13139.31	9727.50	13833.41	4223.60	3937.31	3519.55	13139.31	9727.50	13833.41
	(b) Purchase of Stock in Trade	617.84	.00	617.84	617.84	.00	.00	617.84	.00	617.84	617.84	.00	.00
	(c) Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-249.62	205.19	-231.52	-581.70	-23.33	87.89	-249.62	205.19	-231.52	-581.70	-23.33	87.89
	(d) Employee Benefits Expenses	349.62	327.83	321.14	1005.27	832.50	981.63	350.38	314.33	315.69	994.53	821.75	979.88
	(e) Finance Costs	114.24	123.32	184.96	362.59	339.41	415.90	97.59	107.66	138.75	313.17	259.31	307.03
	(f) Depreciation and Amortisation Expenses	129.10	112.87	116.74	379.07	378.86	429.13	129.10	112.87	116.74	379.07	378.86	429.13
	(g) Other Expenses	871.76	662.09	491.32	2177.77	1360.65	2212.80	871.93	662.61	516.41	2178.50	1387.45	2239.63
	<b>Total Expenses</b>	<b>6056.54</b>	<b>5368.61</b>	<b>4402.18</b>	<b>17100.15</b>	<b>12615.59</b>	<b>17960.76</b>	<b>6040.82</b>	<b>5339.97</b>	<b>4375.62</b>	<b>17040.72</b>	<b>12551.54</b>	<b>17876.97</b>
	<b>Profit/(Loss) before Exceptional Items &amp; Tax (1-2)</b>	<b>222.07</b>	<b>348.15</b>	<b>511.80</b>	<b>929.89</b>	<b>888.13</b>	<b>1381.25</b>	<b>237.79</b>	<b>376.79</b>	<b>538.36</b>	<b>989.32</b>	<b>952.18</b>	<b>1465.04</b>
	Exceptional Item												
	<b>Profit/(Loss) before Tax (3-4)</b>	<b>222.07</b>	<b>348.15</b>	<b>511.80</b>	<b>929.89</b>	<b>888.13</b>	<b>1381.25</b>	<b>237.79</b>	<b>376.79</b>	<b>538.36</b>	<b>989.32</b>	<b>952.18</b>	<b>1465.04</b>
	<b>Tax Expense / benefit</b>												
	(a) Current Tax including Tax related to earlier years	53.71	81.81	2.49	230.88	149.54	311.39	57.34	93.50	2.49	246.33	160.84	335.35
	(b) Deferred Tax charge / (credit)	1.18	65.75	156.15	69.64	151.57	-.31	1.18	65.75	156.15	69.64	151.57	-.31
	<b>Net Tax Expense / benefit</b>	<b>54.89</b>	<b>147.56</b>	<b>158.64</b>	<b>300.52</b>	<b>301.11</b>	<b>311.08</b>	<b>58.52</b>	<b>159.25</b>	<b>158.64</b>	<b>315.97</b>	<b>312.41</b>	<b>335.04</b>
	<b>Net Profit/(Loss) after tax (5-6)</b>	<b>167.18</b>	<b>200.59</b>	<b>353.16</b>	<b>629.37</b>	<b>587.02</b>	<b>1070.17</b>	<b>179.27</b>	<b>217.54</b>	<b>379.72</b>	<b>673.35</b>	<b>639.77</b>	<b>1130.00</b>
	<b>Profit/(loss) for the period Attributable to:</b>												
	Owners of the Parent	-	-	-	-	-	-	-	-	-	-	-	-
	Non-Controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Other comprehensive income</b>	<b>-12</b>	<b>-46</b>	<b>.28</b>	<b>-.39</b>	<b>1.02</b>	<b>-4.66</b>	<b>-12</b>	<b>-46</b>	<b>.28</b>	<b>-.39</b>	<b>1.02</b>	<b>-4.66</b>
	<b>Total Comprehensive Income:</b>	<b>167.06</b>	<b>200.13</b>	<b>353.44</b>	<b>628.98</b>	<b>588.04</b>	<b>1065.51</b>	<b>179.15</b>	<b>217.08</b>	<b>380.00</b>	<b>672.96</b>	<b>640.79</b>	<b>1125.33</b>
	Owners of the Parent	-	-	-	-	-	-	-	-	-	-	-	-
	Non-Controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Paid up Equity Share Capital</b>	<b>800.00</b>	<b>800.00</b>	<b>800.00</b>	<b>800.00</b>	<b>800.00</b>	<b>800.00</b>	<b>800.00</b>	<b>800.00</b>	<b>800.00</b>	<b>800.00</b>	<b>800.00</b>	<b>800.00</b>
	<b>Other Equity</b>						<b>5628.40</b>						<b>5750.01</b>
	<b>Earnings per Share (of Rs.10/- each) (Not Annualised):</b>												
	(a) Basic	2.09	2.51	4.41	7.87	7.34	13.38	2.24	2.72	4.75	8.42	8.00	14.12
	(b) Diluted	2.09	2.51	4.41	7.87	7.34	13.38	2.24	2.72	4.75	8.42	8.00	14.12

- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS).
- The above Unaudited Financial Results of the Company have been reviewed by the Audit Committee and were approved by the Board of Directors in their respective meetings held on February 07, 2025.
- The above results for the quarter and nine months ended 31st December, 2024 have been reviewed by the Statutory Auditors as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- The promoters have transferred 10,00,000 shares to SBICAP Trustee Ltd to comply with Minimum Public Shareholding which will be sold in the secondary market. As on 31st December 2024, 79,618 shares were sold.
- The Company is in a single Business Segment and therefore Ind AS 108 on "Operating Segments" are considered to constitute one reporting segment.
- Provision for Retirement benefit (related to Gratuity and Leave Encashment) will be done on actuarial basis at year end.
- The figures for the corresponding previous year / quarter / half-year have been regrouped / rearranged wherever necessary, to make them comparable.

Place: Kolkata  
 Date: 07/02/2025

**For ARCL Organics Ltd.**

For and on behalf of the Board

Rajesh Mundhra  
 Director  
 DIN- 00658649

Director

