ARC COMPOSITES
CIN: L18109WB2008PLC129263

M +91 62937 61072
E info@arcinsulations.com
W www.arcinsulations.com

To,

Date: 13.11.2026

The Listing Department

National Stock Exchange of India Limited

Exchange Plaza, C/1, Block G,

Bandra Kurla Complex, Bandra (East),

Mumbai – 400 051

Company Symbol: ARCIIL (NSE Emerge)
ISIN: INE0YDV01010 | Series: EQ

Dear Sir/Ma'am,

Sub: Outcome of Board Meeting of ARC Insulation & Insulators Limited 13th November 2026,

Further to our intimation dated 5th November, 2026, regarding the Board Meeting, which was postponed and rescheduled to Friday, 13th November, 2026, due to unavoidable circumstances, and Pursuant to Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations ("SEBI Listing Regulations"), 2015, we would like to inform that the Board of Directors of the Company at its meeting held today i.e. on Friday, 13th November,2026 through Video Conferencing/Other Audio-Visual Means (VC/OAVM), commenced at 3:00 P.M. and concluded at 3:15 P.M., inter alia transacted and approved the followings businesses;

1. the unaudited financial results of the Company for the halfyear ended 30th Septemb er, 2026together with the limited review report from the statutory auditors of the Co mpany for the aforementioned quarter. Certificate as per Regulation 33(2)(a) of SEBI LODR Regulations 2015, is enclosed herewith.

   This intimation is also being uploaded on the website of the Company and can be ac cessed at the weblink https://www.arcinsulations.com/

   We request you to take the same on record. Thanking you,

Thanking you,

For ARC Insulation & Insulators Limited

MANISH BAJORIA

Digitally signed by MANISH BAJORIA
Date: 2026.11.13 15:26:39 +05'30'

Manish Bajoria

Managing Director

DIN: 02203237

Place: Kolkata

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ISIN: INE0YDV01010 | Series: EQ

Dear Sir/Madam,

We the undersigned, in our respective capacities as Managing Director and Chief Financial Officer of **ARC Insulation & Insulators Limited**, certify that the Standalone Un-Audited Financial results for the Half year ended 30th September,2026, do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Thanking You

Your's faithfully

For ARC Insulation & Insulators Limited

MANISH BAJORIA
Digitally signed by MANISH BAJORIA
Date: 2026.11.13 15:27:13 +05'30'

Manish Bajoria

Managing Director & CFO
DIN: 02203237

Kolkata

ARC INSULATION AND INSULATORS LIMITED
(Formerly Known as ARC INSULATION AND INULATORS PRIVATE LIMITED)
CIN : L18109WB2008PLC129263

Statement of Un-Audited Assets and Liabilities as at 30.09.2026

Sr.No	Particulars	As at 30.09.2026	As at 31.03.2026
I	**EQUITY AND LIABILITIES**		
1	**Shareholders Funds**		
	(a) Share Capital	1,029.74	1,029.74
	(b) Reserves & Surplus	5,134.89	4,989.30
2	**Non-current liabilities**		
	(a) Long-Term Borrowings	-	-
	(b) Long-Term Provisions	60.46	60.46
3	**Current Liabilities**		
	(a) Short-Term Borrowings	-	2.02
	(b) Trade Payables:		
	(A) total outstanding dues of micro and small enterprises	-	-
	(B) total outstanding dues of creditors other than micro and small enterprises	407.25	568.66
	(c) Other Current Liabilities	37.76	58.97
	(d) Short-Term Provisions	143.94	89.19
	TOTAL	**6,814.05**	**6,798.34**
II	**ASSETS**		
1	**Non Current Assets**		
	(a) Property, Plant & Equipment & Intangible Assets		
	(i) Property, Plant and Equipment	1,531.98	1,477.32
	(b) Non Current Investments	0.90	0.90
	(c) Deferred Tax Assets (net)	33.49	27.71
	(d) Other Non-Current Assets	688.46	639.02
2	**Current Assets**		
	(a) Inventories	1,206.13	1,173.14
	(b) Trade Receivables	919.86	954.93
	(c) Cash and Bank Balances		
	(i) Cash and Cash Equivalents	76.17	181.28
	(ii) Other Bank Balances	1,920.82	1,938.87
	(d) Short-Term Loans and Advances	147.57	133.21
	(e) Other Current Assets	288.67	271.97
	TOTAL	**6,814.05**	**6,798.34**

For & on the behalf of
Arc Insulation And Insulators Limited

Manish Bajoria
Managing Director/ CFO
DIN: 02203237

Place : Kolkata
Date :November 13, 2026

ARC INSULATION AND INSULATORS LIMITED
(Formerly Known as ARC INSULATION AND INULATORS PRIVATE LIMITED)
CIN : L18109WB2008PLC129263
Statement of Un-Audited Financial Results for the Half year Ended 30th September, 2026

Rs. in Lakhs

Sr. No.	Particulars	6 Months ended 30.09.2026	6 Months ended 31.03.2026	6 Months ended 30.09.2025	Year to date figures as on 31.03.2026
		Un-audited	Audited	Un-audited	Audited
1	**Income from Operations**				
	a) Revenue from Operations	1,272.09	1,084.90	1,001.96	2,086.86
	b) Other Income	7.29	70.81	14.12	84.93
	Total Income from Operations (Net)	**1,279.38**	**1,155.72**	**1,016.07**	**2,171.79**
2	**Expenses**				
	a) Cost of Material Consumed	1,152.39	655.58	661.84	1,317.42
	b) Changes in Inventories of Finished goods	(396.69)	(50.76)	(67.68)	(118.44)
	c) Employee Benefits Expense	130.72	191.02	106.85	297.87
	d) Finance Costs	1.00	2.01	16.26	18.27
	e) Depreciation and Amortisation Expense	80.66	60.08	41.25	101.33
	f) Other Expenses	116.74	134.35	142.67	277.02
	Total Expenses	**1,084.82**	**992.28**	**901.18**	**1,893.48**
3	**Profit before exceptional items and tax (1-2)**	**194.56**	**163.43**	**114.89**	**278.31**
4	**Exceptional Items (Net- Gain/Loss)**				-
5	**Profit before tax (3+4)**	**194.56**	**163.43**	**114.89**	**278.31**
6	Tax Expense - Current Tax	54.75	53.76	29.61	83.37
	- Earlier Year Tax	-	22.70	-	22.70
	- Deffered Tax	(5.79)	(12.57)	(0.70)	(13.26)
7	**Profit after tax from Continuing Operations (5-6)**	**145.59**	**99.54**	**85.97**	**185.51**
8	**Profit/(Loss) from Discontinuing Operations**	-	-	-	-
9	**Other Comprehensive Income**	-	-		
	(a) Items that will not be reclassified to Profit & Loss	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to Profit & Loss	-	-	-	-
	(c) Items that will be reclassified to Profit & Loss	-	-	-	-
	(d) Income tax relating to items that will be reclasssified to Profit & Loss	-	-	-	-
10	**Total Other Comprehensive Income (a+b+c+d)**	-	-	-	-
11	**Total Comprehensive Income (7+9)**	**145.59**	**99.54**	**85.97**	**185.51**
12	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	1,029.74	1,029.74	1,029.74	1,029.74
13	**Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)**				
(i)	a) Basic	1.41	1.10	1.10	2.05
	b) Diluted	1.41	1.10	1.10	2.05

Notes :

1 The above Financial Results were reviewed by Audit Committee and approved by the Board of Directros at the Meeting held on 13th November, 2026.
2 The Figures for the previous periods have been regrouped and rearranged whereever considered necessary.
3 The Statutory Auditors have conduted Limited review for the current half year financial results as required by Regulation 33 of the SEBI (LODR) Regulations, 2015.
4 The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of NSE.
5 The company is engaged in single business segment in terms of AS-17 on segment reporting. Accordingly Segment Reporting is not applicable to the company.

For & on the behalf of
Arc Insulation And Insulators Limited

Manish Bajoria
Managing Director/ CFO
DIN: 02203237

Place : Kolkata
Date :November 13, 2026

ARC INSULATION AND INSULATORS LIMITED
(Formerly Known as ARC INSULATION AND INULATORS PRIVATE LIMITED)
CIN : L18109WB2008PLC129263

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

	PARTICULARS	For the year ended 30.09.2026	For the year ended 31.03.2026
A	**CASH FLOW FROM OPERATING ACTIVITIES:**		
	Net Profit before tax	194.56	278.31
	Depreciation & Amortisation	80.66	101.33
	Interest Paid	1.00	18.27
	Interest Income	(5.20)	(63.43)
	Gratuity Expense	-	43.51
	Operating Profit before Working Capital Changes	**271.03**	**377.99**
	Adjusted for:		
	Inventories	(32.99)	(402.54)
	Trade receivables	35.07	250.91
	Short Term Loans & Advances	(14.36)	(22.47)
	Other Current Assets	(16.70)	(245.40)
	Trade Payable	(161.41)	28.95
	Other Current Liabilities	(21.20)	(5.88)
	Short term Gratuity provision	-	-
		(211.60)	**(396.42)**
	Cash generated/(used) From Operations	**59.43**	**(18.43)**
	Income Tax Paid	-	223.12
	Net Cash generated/(used in) from Operating Activities (A)	**59.43**	**(241.55)**
B	**CASH FLOW FROM INVESTING ACTIVITIES:**		
	Proceeds from Long term Loans & Advances	-	-
	Increase/(Decrease) in Non-Current Investments	-	0.36
	Purchase of Property, plant & equipment	(135.32)	(273.69)
	Interest Income	5.20	63.43
	Changes in Other Bank Balances	18.05	(1,938.87)
	(Increase)/Decrease in Non-Current Assets	(49.44)	(221.30)
	(Loss)/Profit on Sales of Fixed Assets	-	-
	Net Cash used in Investing Activities (B)	**(161.51)**	**(2,370.08)**
C	**CASH FLOW FROM FINANCING ACTIVITIES:**		
	Increase in share capital	-	3,806.25
	Proceeds from long term borrowing	-	-
	Repayment from long term borrowing	-	(309.84)
	Proceeds of short term borrowing	-	-
	Repayment of short term borrowing	(2.02)	(284.77)
	Issue related expenses	-	(476.86)
	Finance Cost	(1.00)	(18.27)
	Net Cash used in Financing Activities (C)	**(3.01)**	**2,716.51**
	Net Increase/(Decrease) in Cash and Cash Equivalents	(105.10)	104.89
	Cash and Cash Equivalents at the beginning of the year	181.28	76.39
	Cash and Cash Equivalents at the end of the year	**76.17**	**181.28**

For & on the behalf of
Arc Insulation And Insulators Limited

Manish Bajoria
Managing Director/ CFO
DIN: 02203237

Place : Kolkata
Date :November 13, 2026

Jay Gupta & Associates
CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Financial Results for half year ended 30th September, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

LIMITED REVIEW REPORT

To
The Board of Directors of
ARC INSULATION AND INSULATORS LIMITED

We have reviewed the accompanying statement of Unaudited Financial Results ("the statement") of **M/s. ARC INSULATION AND INSULATORS LIMITED (Formerly Known as ARC INSULATION AND INULATORS PRIVATE LIMITED)** (the Company) for the half year ended 30th September, 2026 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulations").

This Statement is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the Accounting Standard prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 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.

For Jay Gupta & Associates
(Erstwhile Gupta Agarwal & Associates)
Chartered Accountants
FRN: 329001E

JAY SHANKER GUPTA

Digitally signed by JAY SHANKER GUPTA
DN: C=IN, O=Personal, T=1386, Phone=6d862f9c5bb9f9451934835e1977 4ed15dc7e789ef260ce53057ca9827fc4fc, PostalCode=700007, S=West Bengal, SERIALNUMBER=40036490852f8c9dbb0da452c72d167d69ea5d9c26294d87cdaa18496590afe0d, CN=JAY SHANKER GUPTA
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Jay Shanker Gupta
Partner
(Mem. No. 059535)
UDIN: 26059535JURBPA5020

Place: Kolkata
Date: 13th Day of November, 2026

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