ARC INSULATION & INSULATORS LIMITED
(Formerly- ARC Insulation & Insulators Private Limited)

Registered Office-Village-Ramdevpur, PO-Bawali Bishnupur2, Parganas South, Bishnupur-743384 West Bengal, India
Email- manish@arcinsulations.comCIN-U18109WB2008PLC129263 |Contact- 9748708809|Website- www.arcinsulations.com

To **Date- 17-11-2025**
Listing & Compliance Department
National Stock Exchange of India Limited (SME Emerge)
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra Kurla Complex,
Bandra (E), Mumba- 400051

Company Symbol- ARCIIL (NSE Emerge), ISIN- INE0YDV01010, Series- EQ

Dear Sir, Madam,

Subject- Outcome of the Board Meeting pursuant to Regulation 30, read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In furtherance to our intimation dated 07th November, 2025 and 14th November 2025, and pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations") this is to inform you that the Board of Directors ("Board") of ARC Insulation & Insulators Limited ("Company"), in its meeting held today, viz., Monday, November 17, 2025 considered and approved the following;

1. Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) the Statement of Standalone Un-audited Financial Results for the Half Year ended 30th September, 2025. We have attached the copy of the Results and the Limited Review Report issued by Jay Gupta & Associates, Statutory Auditors of the Company.
2. Resignation of Shraddha Dhacholia from the position of Company Secretary & Compliance Officer of the Company.

The meeting of the Board commenced at 08:45 pm and concluded at 09:45 pm.

The same may be please taken on record and suitably disseminated to all concerned.

Thanking You,

For ARC Insulation & Insulators Limited

Manish Bajoria Digitally signed by Manish Bajoria Date: 2025.11.17 22:09:21 +05'30'

Manish Bajoria
Managing Director
DIN- 02203237

Limited Review Report on Unaudited Financial Results for half year ended 30th September, 2025 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, 2025 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 GUPTA & ASSOCIATES KOLKATA Chartered Accountants

Jay Shanker Gupta
Partner
(Mem. No. 059535)
UDIN: 25059535BMHCPA1218

Place: Kolkata
Date: 17th Day of November, 2025

ARC INSULATION AND INSULATORS LIMITED
(Formerly Known as ARC INSULATION AND INULATORS PRIVATE LIMITED)
CIN : U18109WB2008PLC129263

Rs. in Lacs

Statement of Un-Audited Financial Results for the Half year Ended 30th September, 2025

Sr. No.	Particulars	6 Months ended 30.09.2025	Year to date figures as on 31.03.2025	Year to date figures as on 31.03.2024
		Unaudited	Audited	Audited
1	**Income from Operations**			
	a) Revenue from Operations	1,001.96	3,271.64	2,845.47
	b) Other Income	14.12	43.68	75.93
	Total Income from Operations (Net)	**1,016.07**	**3,315.32**	**2,921.40**
2	**Expenses**			
	a) Cost of Material Consumed	661.84	1,704.49	1,579.29
	b) Changes in Inventories of Finished goods	(67.68)	(118.59)	(148.38)
	c) Employee Benefits Expense	106.85	159.17	154.87
	d) Finance Costs	16.26	41.91	41.20
	e) Depreciation and Amortisation Expense	41.25	92.63	85.37
	f) Other Expenses	142.67	276.27	342.13
	Total Expenses	**901.18**	**2,155.88**	**2,054.48**
3	**Profit before exceptional items and tax (1-2)**	**114.89**	**1,159.44**	**866.92**
4	**Exceptional Items (Net- Gain/Loss)**		-	-
5	**Profit before tax (3+4)**	**114.89**	**1,159.44**	**866.92**
6	Tax Expense - Current Tax	29.61	299.96	275.35
	- Earlier Year Tax	-	-	-
	- Deffered Tax	(0.70)	(9.12)	5.37
7	**Profit after tax from Continuing Operations (5-6)**	**85.97**	**868.60**	**586.20**
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)**	**85.97**	**868.60**	**586.20**
12	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	1,029.74	725.24	171.30
13	**Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)**			
(i)	a) Basic	1.10	12.32	8.56
	b) Diluted	1.10	12.32	8.56

Notes :

1. The above Financial Results were reviewed by Audit Committee and approved by the Board of Directros at the Meeting held on 17th November, 2025.
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 BSE.
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.
6. Previous and Corresponding six months ended March 31, 2025 and September 30, 2024 respectively figures are not applicable as the company got listed on August 29, 2025 on NSE Emerge Platform.

For & on the behalf of
Arc Insulation And Insulators Limited

ARC Insulation & Insulators Limited

Place : Kolkata
Date : November 17, 2025

Manish Bajoria
Managing Director/ CFO
DIN: 02203237

Managing Director

ARC INSULATION AND INSULATORS LIMITED
(Formerly Known as ARC INSULATION AND INULATORS PRIVATE LIMITED)
CIN : U18109WB2008PLC129263

Statement of Un-Audited Assets and Liabilities as at 30.09.2025

Rs. In Lakhs

Particulars	As at 30th September, 2025	As at 31st March, 2025
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	1,029.74	725.24
Other Equity	4,896.59	1,778.90
Total Equity	**5,926.33**	**2,504.14**
LIABILITIES		
Non-Current Liabilities		
Long Term Borrowings	0.29	309.84
Long term provisions	20.11	21.59
Deferred Tax Liability(Net)	-	-
Total Non-Current Liabilities	**20.41**	**331.43**
Current Liabilities		
Current Financial Liabilities		
Short-term Borrowings	13.55	286.79
Trade Payables:		
(A) total outstanding dues of micro and small enterprises	-	-
(B) total outstanding dues of creditors other than micro and small enterprises	444.96	539.71
Other Current Liabilities	56.86	64.84
Short-term Provisions	231.31	201.60
Total Non-Current Liabilities	**746.69**	**1,092.94**
TOTAL EQUITY & LIABILITIES	**6,693.42**	**3,928.51**
ASSETS		
Non-Current Assets		
Property, Plant & Equipment and Intangible Assets		
- Property, Plant & Equipment	1,328.35	1,304.96
	1,328.35	**1,304.96**
Non-Current Financial Assets		
Other Non - Current Asset		
Non Current Investments	1.25	1.25
Deferred Tax Asset (Net)	15.14	14.44
Other Non-Current Assets	361.55	417.71
Total Non-current Assets	**377.94**	**433.41**
Current Assets		
Current Financial Assets		
Inventories	900.96	770.60
Trade Receivables	930.40	1,205.84
Cash and Bank Balances	-	-
(i) Cash and Cash Equivalents	134.24	76.39
(ii) Other Bank Balances	2,479.02	-
Short-term Loans and Advances	190.14	110.74
Other current financial assets	352.37	26.57
Total Current Assets	**4,987.13**	**2,190.14**
TOTAL ASSETS	**6,693.42**	**3,928.51**

For & on the behalf of
Arc Insulation And Insulators Limited

ARC Insulation & Insulators Limited

Manish Bajoria
Managing Director/CFO
DIN: 02203237

Managing Director

Place : Kolkata
Date : November 17, 2025

ARC INSULATION AND INSULATORS LIMITED
(Formerly Known as ARC INSULATION AND INULATORS PRIVATE LIMITED)
CIN : U18109WB2008PLC129263

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2025

Rs. In Lakhs

	PARTICULARS		For The Period Ended 30th September, 2025	For The year Ended 31st March, 2025
A	**Cash Flow from Operating Activities :**			
	Net Profit/(Loss) before tax		114.89	1,159.44
	Adjustments for:			
	Depreciation & Amortisation		41.25	92.63
	Interest Paid		16.26	41.91
	Interest Income		(8.52)	(8.17)
	Gratuity Expense		(1.39)	0.56
	Operating Profit before working capital changes		**162.50**	**1,286.37**
	Increase / (Decrease) in Inventories		(130.36)	(211.98)
	(Increase) / Decrease in Trade Receivable		275.44	(751.20)
	Increase / (Decrease) in Short Term Loans & Advances		(79.41)	(66.23)
	(Increase) / Decrease in Other Current Assets		(325.80)	(24.27)
	(Increase) / Decrease in Trade Payable		(94.74)	68.00
	(Increase) / Decrease in Other Current Liabilities		(7.98)	(5.84)
	Operating Profit after working capital changes		**(200.35)**	**294.84**
	Less: Income Tax Paid		-	268.60
	Net Cash from/ (used in) Operating Activities	(A)	**(200.35)**	**26.24**
B	**Cash Flow from Investing Activities :**			
	Purchase of Property, plant & equipment		(64.63)	(758.01)
	Interest Income		8.52	8.17
	Changes in Other Bank Balances		(2,479.02)	-
	(Increase)/Decrease in Non-Current Assets		56.17	20.62
	Net Cash from/ (used in) Investing Activities	(B)	**(2,478.97)**	**(729.22)**
C	**Cash Flow from Financing Activities :**			
	Increase in share capital		3,806.25	420.32
	Proceeds from long term borrowing		-	240.00
	Repayment from long term borrowing		(309.55)	(84.82)
	Proceeds of short term borrowing		-	4,291.45
	Repayment of short term borrowing		(273.24)	(4,127.62)
	Issue related expenses		(470.04)	-
	Finance Cost		(16.26)	(41.91)
	Net Cash from/ (used in) Financing Activities	(C)	**2,737.16**	**697.41**
	Net Increase/ (Decrease) in Cash & Cash Equivalents	(A+B+C)	**57.85**	**(5.56)**
	Cash & Cash Equivalents as at the beginning of the year		**76.39**	**81.95**
	Cash & Cash Equivalents as at the end of the year		**134.24**	**76.39**

For & on the behalf of
Arc Insulation And Insulators Limited
ARC Insulation & Insulators Limited

Place : Kolkata
Date : November 17, 2025

Manish Bajoria
Managing Director/ CFO
Managing Director
DIN: 02203237