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Date- 30-05-2026

To  
Listing & Compliance Department  
National Stock Exchange of India Limited (SME Emerge)  
Exchange Plaza, 5<sup>th</sup> 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,

**Sub: Outcome of the Meeting of the Board of Directors held today i.e., May 30, 2026**

**Ref: Disclosure under Regulation 30, Regulation 33 and other relevant regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") Pursuant to Regulation 30 read with Schedule III and Regulation 33 of the SEBI Regulations, we hereby inform you that the Board of Directors of the Company at their meeting held today i.e. Saturday, May 30, 2026, inter-alia, has transacted the following items of business:**

- a) Approved the Audited Standalone Financial Results for the quarter and year ended March 31, 2026.  
We would like to state that M/s. Jay Gupta & Associates, Chartered Accountants (Firm's Registration No.059535), statutory auditors of the Company, have issued audit reports with unmodified opinion on the Audited Standalone Financial Statement.

In this regard, please find enclosed a copy of each of the following:

- a) The audited standalone financial results for the quarter and year ended March 31, 2026, reviewed by the Audit Committee and taken on record by the Board of Directors, today i.e. May 30, 2026, pursuant to Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations");
- b) The Audit Reports of M/s. Jay Gupta & Associates, Chartered Accountants (Firm's Registration No.329001E) and the Statutory Auditors of the Company certifying the audit of the standalone financial results of the Company for the quarter and year ended on March 31, 2026, pursuant to regulation 33 and 52 of the Listing Regulations;

The Board Meeting commenced at 6.00 P.M. and concluded at 7.00 P.M.

Thanking you,

Yours faithfully,

For ARC Insulation & Insulators Ltd

Esha Sen  
Company Secretary & Compliance Officer  
(Esha Sen, Company Secretary & Compliance Officer, ARC Insulation & Insulators Pvt. Ltd.)

**Work Address:**

Village Ramdevpur, P.O.: Bawali, P.S.: Bishnupur,  
Dis.: 24 Pgs. (S), Pin: 743 384, West Bengal





# Jay Gupta & Associates

**CHARTERED ACCOUNTANTS**

Independent Auditor's Report on the Annual Audited Standalone Financial Results of ARC INSULATION AND INSULATORS LIMITED for the half year and year ended 31<sup>st</sup> March, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors of  
ARC INSULATION AND INSULATORS LIMITED

## Opinion

We have audited the accompanying standalone financial results of ARC INSULATION AND INSULATORS LIMITED ("the Company") for the half year ended 31<sup>st</sup> March, 2026 and the year to date results for the period from 1<sup>st</sup> April, 2025 to 31<sup>st</sup> March, 2026, being submitted by the 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, these standalone financial results:

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended 31<sup>st</sup> March, 2026 and the year to date results for the period from 1<sup>st</sup> April, 2025 to 31<sup>st</sup> March, 2026.

## 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 (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 results under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Management's Responsibilities for the Standalone Financial Results

The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the 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

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# Jay Gupta & Associates

## CHARTERED ACCOUNTANTS

irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 is 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 standalone financial results as a whole are 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 these standalone financial results.

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 standalone financial results, 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 standalone 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 standalone financial results, including the disclosures, and whether the financial results represent 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.





# Jay Gupta & Associates

**CHARTERED ACCOUNTANTS**

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 Standalone Statement includes the results for the half year ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures upto the first half year (September 30, 2025) of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For Jay Gupta & Associates  
Chartered Accountants  
FRN: 329001E



Jay Shanker Gupta  
(Partner)

Mem. No. 059535

UDIN: 26059535VLP0XT4567

Date: 30<sup>th</sup> MAY, 2026  
Place: KOLKATA

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

Statement of Audited Assets and Liabilities as at 31.03.2026

Rs. In Lakhs

Particulars	As at	As at
	31st March, 2026	31st March, 2025
<b><u>EQUITY AND LIABILITIES</u></b>		
<b><u>EQUITY</u></b>		
Equity Share Capital	1,029.74	725.24
Other Equity	4,989.31	1,778.90
<b>Total Equity</b>	<b>6,019.05</b>	<b>2,504.14</b>
<b><u>LIABILITIES</u></b>		
<b><u>Non-Current Liabilities</u></b>		
Long Term Borrowings	-	309.84
Long term provisions	60.46	21.59
Deferred Tax Liability(Net)	-	-
<b>Total Non-Current Liabilities</b>	<b>60.46</b>	<b>331.43</b>
<b><u>Current Liabilities</u></b>		
<b><u>Current Financial Liabilities</u></b>		
Short-term Borrowings	2.02	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	568.66	539.71
Other Current Liabilities	58.97	64.84
Short-term Provisions	89.19	201.60
<b>Total Non-Current Liabilities</b>	<b>718.83</b>	<b>1,092.94</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>6,798.34</b>	<b>3,928.51</b>
<b><u>ASSETS</u></b>		
<b><u>Non-Current Assets</u></b>		
Property, Plant & Equipment and Intangible Assets		
- Property, Plant & Equipment	1,477.32	1,304.96
	<b>1,477.32</b>	<b>1,304.96</b>
<b><u>Non-Current Financial Assets</u></b>		
<b><u>Other Non - Current Asset</u></b>		
Non Current Investments	0.90	1.25
Deferred Tax Asset (Net)	27.71	14.44
Other Non-Current Assets	639.02	417.71
<b>Total Non-current Assets</b>	<b>667.62</b>	<b>433.41</b>
<b><u>Current Assets</u></b>		
<b><u>Current Financial Assets</u></b>		
Inventories	1,173.14	770.60
Trade Receivables	954.93	1,205.84
Cash and Bank Balances	-	-
(i) Cash and Cash Equivalents	181.28	76.39
(ii) Other Bank Balances	1,938.87	-
Short-term Loans and Advances	133.21	110.74
Other current financial assets	271.97	26.57
<b>Total Current Assets</b>	<b>4,653.40</b>	<b>2,190.14</b>
<b>TOTAL ASSETS</b>	<b>6,798.34</b>	<b>3,928.51</b>
	(0.00)	0.00

For & on the behalf of  
Arc Insulation And Insulators Limited

**ARC Insulation & Insulators Limited**

Manish Bajoria  
Managing Director/ CFO  
DIN: 02203237



**Director**

Place : Kolkata  
Date : May 30, 2026

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

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026**

Rs. In Lakhs

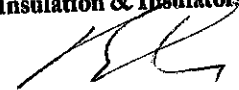
PARTICULARS		For the year Ended 31st March, 2026	For the year Ended 31st March, 2025
<b>A</b>	<b>Cash Flow from Operating Activities :</b>		
	Net Profit/ (Loss) before tax	278.32	1,159.44
	<b>Adjustments for:</b>		
	Depreciation & Amortisation	101.33	92.63
	Interest Paid	18.27	41.91
	Interest Income	(63.43)	(8.17)
	Gratuity Expense	43.51	0.56
	<b>Operating Profit before Working Capital Changes</b>	<b>377.99</b>	<b>1,286.37</b>
	<b>Adjusted for:</b>		
	Inventories	(402.54)	(211.98)
	Trade receivables	250.91	(751.20)
	Short Term Loans & Advances	(22.47)	(66.23)
	Other Current Assets	(245.40)	(24.27)
	Trade Payable	28.95	68.00
	Other Current Liabilities	(5.88)	(5.84)
	<b>Operating Profit after working capital changes</b>	<b>(18.43)</b>	<b>294.84</b>
	Less: Income Tax Paid	223.12	268.60
	<b>Net Cash from/ (used in) Operating Activities</b>	<b>(241.55)</b>	<b>26.24</b>
	( A )		
<b>B</b>	<b>Cash Flow from Investing Activities :</b>		
	Increase/ (Decrease) in Non-Current Investments	0.36	-
	Purchase of Property, plant & equipment	(273.69)	(758.01)
	Interest Income	63.43	8.17
	Changes in Other Bank Balances	(1,938.87)	-
	(Increase)/Decrease in Non-Current Assets	(221.30)	20.62
	<b>Net Cash from/ (used in) Investing Activities</b>	<b>(2,370.08)</b>	<b>(729.22)</b>
	( B )		
<b>C</b>	<b>Cash Flow from Financing Activities :</b>		
	Increase in share capital	3,806.25	420.32
	Proceeds/ (Repayment) from long term borrowing	(309.84)	155.18
	Proceeds/ (Repayment) of short term borrowing	(284.77)	163.82
	Issue related expenses	(476.86)	-
	Finance Cost	(18.27)	(41.91)
	<b>Net Cash from/ (used in) Financing Activities</b>	<b>2,716.51</b>	<b>697.41</b>
	( C )		
	<b>Net Increase/ (Decrease) in Cash &amp; Cash Equivalents</b>	<b>104.89</b>	<b>(5.56)</b>
	(A+B+C)		
	Cash & Cash Equivalents as at the beginning of the year	76.39	81.95
	Cash & Cash Equivalents as at the end of the year	181.28	76.39
		(0.00)	0.00

For & on the behalf of  
Arc Insulation And Insulators Limited

**ARC Insulation & Insulators Limited**

Place : Kolkata  
Date : May 30, 2026

Manish Bajoria  
Managing Director/ CFO  
DIN: 02203237



**Director**

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

Rs. in Lakhs

**Statement of Audited Financial Results for the Half year and year Ended 31st March, 2026**

Sr. No.	Particulars	6 Months ended 31.03.2026	6 Months ended 30.09.2025	Year to date figures as on 31.03.2026	Year to date figures as on 31.03.2025
		Audited	Un-audited	Audited	Audited
1	<b>Income from Operations</b>				
	a) Revenue from Operations	1,084.90	1,001.96	2,086.86	3,271.64
	b) Other Income	70.81	14.12	84.93	43.68
	<b>Total Income from Operations (Net)</b>	<b>1,155.72</b>	<b>1,016.07</b>	<b>2,171.79</b>	<b>3,315.32</b>
2	<b>Expenses</b>				
	a) Cost of Material Consumed	655.58	661.84	1,317.42	1,704.49
	b) Changes in Inventories of Finished goods	(50.76)	(67.68)	(118.44)	(118.59)
	c) Employee Benefits Expense	191.02	106.85	297.87	159.17
	d) Finance Costs	2.01	16.26	18.27	41.91
	e) Depreciation and Amortisation Expense	60.08	41.25	101.33	92.63
	f) Other Expenses	134.35	142.67	277.02	276.27
	<b>Total Expenses</b>	<b>992.28</b>	<b>901.18</b>	<b>1,893.48</b>	<b>2,155.88</b>
3	<b>Profit before exceptional items and tax (1-2)</b>	<b>163.43</b>	<b>114.89</b>	<b>278.31</b>	<b>1,159.44</b>
4	<b>Exceptional Items (Net- Gain/Loss)</b>			-	-
5	<b>Profit before tax (3+4)</b>	<b>163.43</b>	<b>114.89</b>	<b>278.31</b>	<b>1,159.44</b>
6	<b>Tax Expense - Current Tax</b>	<b>53.76</b>	<b>29.61</b>	<b>83.37</b>	<b>299.96</b>
	- Barlier Year Tax	22.70	-	22.70	-
	- Deffered Tax	(12.57)	(0.70)	(13.26)	(9.12)
7	<b>Profit after tax from Continuing Operations (5-6)</b>	<b>99.54</b>	<b>85.97</b>	<b>185.51</b>	<b>868.60</b>
8	<b>Profit/(Loss) from Discontinuing Operations</b>	-	-	-	-
9	<b>Other Comprehensive Income</b>	-	-	-	-
	(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 reclassified to Profit & Loss	-	-	-	-
10	<b>Total Other Comprehensive Income (a+b+c+d)</b>	-	-	-	-
11	<b>Total Comprehensive Income (7+9)</b>	<b>99.54</b>	<b>85.97</b>	<b>185.51</b>	<b>868.60</b>
12	<b>Paid Up Equity Share Capital (FV of Rs. 10/- Each)</b>	<b>1,029.74</b>	<b>1,029.74</b>	<b>1,029.74</b>	<b>725.24</b>
13	<b>Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)</b>				
(i)	a) Basic	1.10	1.10	2.05	12.32
	b) Diluted	1.10	1.10	2.05	12.32

**Notes :**

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 30th May, 2026.
- The Figures for the previous periods have been regrouped and rearranged wherever considered necessary.
- The Statutory Auditors have conducted Limited review for the current half year financial results as required by Regulation 33 of the SEBI (LODR) Regulations, 2015.
- The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of NSE.
- 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.
- Previous and Corresponding six months ended March 31, 2025 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**



**Director**

Manish Bajoria  
Managing Director/ CFO  
DIN: 02203237

Place : Kolkata  
Date : May 30, 2026