



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

Date- 30-05-2026

To
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,

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 31st 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 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st 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 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st 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

Head Office : 23, Gangadhar Babu Lane, Imax Lohia Square, 3rd Floor, Room No. 3A, Kolkata

Ph. : +91 46021021, Mob.: +91 9831012639, 9836432639

Email : guptaagarwal.associate@gmail.com





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: 30th 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
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	1,029.74	725.24
Other Equity	4,989.31	1,778.90
Total Equity	6,019.05	2,504.14
<u>LIABILITIES</u>		
<u>Non-Current Liabilities</u>		
Long Term Borrowings	-	309.84
Long term provisions	60.46	21.59
Deferred Tax Liability(Net)	-	-
Total Non-Current Liabilities	60.46	331.43
<u>Current Liabilities</u>		
<u>Current Financial Liabilities</u>		
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
Total Non-Current Liabilities	718.83	1,092.94
TOTAL EQUITY & LIABILITIES	6,798.34	3,928.51
<u>ASSETS</u>		
<u>Non-Current Assets</u>		
Property, Plant & Equipment and Intangible Assets		
- Property, Plant & Equipment	1,477.32	1,304.96
	1,477.32	1,304.96
<u>Non-Current Financial Assets</u>		
<u>Other Non - Current Asset</u>		
Non Current Investments	0.90	1.25
Deferred Tax Asset (Net)	27.71	14.44
Other Non-Current Assets	639.02	417.71
Total Non-current Assets	667.62	433.41
<u>Current Assets</u>		
<u>Current Financial Assets</u>		
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
Total Current Assets	4,653.40	2,190.14
TOTAL ASSETS	6,798.34	3,928.51
	(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
A	<u>Cash Flow from Operating Activities :</u>		
	Net Profit/ (Loss) before tax	278.32	1,159.44
	Adjustments for:		
	Depreciation & Amortisation	101.33	92.63
	Interest Paid	18.27	41.91
	Interest Income	(63.43)	(8.17)
	Gratuity Expense	43.51	0.56
	Operating Profit before Working Capital Changes	377.99	1,286.37
	Adjusted for:		
	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)
	Operating Profit after working capital changes	(18.43)	294.84
	Less: Income Tax Paid	223.12	268.60
	Net Cash from/ (used in) Operating Activities	(241.55)	26.24
	(A)		
B	<u>Cash Flow from Investing Activities :</u>		
	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
	Net Cash from/ (used in) Investing Activities	(2,370.08)	(729.22)
	(B)		
C	<u>Cash Flow from Financing Activities :</u>		
	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)
	Net Cash from/ (used in) Financing Activities	2,716.51	697.41
	(C)		
	Net Increase/ (Decrease) in Cash & Cash Equivalents	104.89	(5.56)
	(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	Income from Operations				
	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
	Total Income from Operations (Net)	1,155.72	1,016.07	2,171.79	3,315.32
2	Expenses				
	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
	Total Expenses	992.28	901.18	1,893.48	2,155.88
3	Profit before exceptional items and tax (1-2)	163.43	114.89	278.31	1,159.44
4	Exceptional Items (Net- Gain/Loss)			-	-
5	Profit before tax (3+4)	163.43	114.89	278.31	1,159.44
6	Tax Expense - Current Tax	53.76	29.61	83.37	299.96
	- Barlier Year Tax	22.70	-	22.70	-
	- Deffered Tax	(12.57)	(0.70)	(13.26)	(9.12)
7	Profit after tax from Continuing Operations (5-6)	99.54	85.97	185.51	868.60
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 reclassified to Profit & Loss	-	-	-	-
10	Total Other Comprehensive Income (a+b+c+d)	-	-	-	-
11	Total Comprehensive Income (7+9)	99.54	85.97	185.51	868.60
12	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	1,029.74	1,029.74	1,029.74	725.24
13	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)				
(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

Place : Kolkata
Date : May 30, 2026

Manish Bajoria
Managing Director/ CFO
DIN: 02203237



To,
The Board of Directors
ARC INSULATION & INSULATORS LIMITED
Village Ramdevpur, PO- Bawali Bishnupur2,
24 Parganas South, Bishnupur, Bawali,
South 24 Parganas, Budge Budge - II,
West Bengal, India, 700137

Certification on the Statement of utilization of funds raised through Initial Public Offer (IPO) as on 31st March, 2026

1. This certificate is issued upon request of ARC Insulation & Insulators Limited and after verification of documents and information provided before us.
2. The accompanying statement of utilization of funds raised through Initial Public Offer (IPO) as given in **Annexure A** ("the Statement") is certified by management and is initialed by us is attached herewith.

Management's Responsibility

3. The preparation of the Statement is the responsibility of the Management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring adherence that the details in the statement are correct.

Practitioner's Responsibility

5. We have verified the books of account and other relevant records of ARC Insulation & Insulators Limited ("Company"), as at 31st March, 2026 in connection with its Initial Public offer vide its Prospectus and utilization of the Offer Proceeds as per the objects of the Offer given in the said Prospectus.
6. We have verified the details of the utilization of the of funds raised through Initial Public Offer (IPO) submitted by the Company are as per "**Annexure A**" to this certificate, initialed by us for identification purposes only, based on the books of account and relevant records referred to in paragraph 5 above. We have agreed the amounts included in the Annexure with the books of account and relevant records of the Company as at 31st March 2026. We have verified the accuracy of the Annexure. Our responsibility is to verify the factual accuracy of the facts stated in Annexure **A**.
7. It is our responsibility to provide reasonable assurance that the amounts in the Statement that form part of the of utilization of funds raised through Initial Public Offer (IPO) has been correctly extracted from the Books of Accounts as on 31st March 2026; and the utilization of proceeds of the Fresh Issue is in line with the chapter titled 'Objects of the Offer' mentioned in the Prospectus and there is no deviation other than mentioned in **Annexure A**, if any.
8. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the Ethics issued by the Institute of Chartered Accountants of India.



9. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.
10. We hereby declare that this report is based on the format as prescribed by Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended. We further declare that this report provides true and fair view of the utilization of Offer Proceeds of the IPO offer of the Company.
11. We declare that we do not have any direct / indirect interest in or relationship with the issuer/promoters/directors/management and also confirm that we do not perceive any conflict of interest in such relationship / interest while monitoring and reporting the utilization of issue proceeds by the issuer.

Opinion

12. On the basis of the books of account and relevant records, information and explanations provided to us and representation from the management of the Company, we certify the utilization of the Offer Proceeds more particularly as described in the Red Herring Prospectus and the Prospectus as given in the accompanying "Annexure A" and there is no deviation other than mentioned in Annexure A, if any.

Restriction on Use

13. This certificate is furnished solely for submission to **National Stock Exchange (NSE)**, and is not to be used for any other purpose or to be distributed to any other parties without our prior written consent.

For Jay Gupta & Associates
(Erstwhile Gupta Agarwal & Associates)
Chartered Accountants
Firm Registration No - 329001E

JAY
SHANKER
GUPTA

Digitally signed by JAY SHANKER GUPTA
DN: cn=JAY SHANKER GUPTA, title=1386,
2.5.4.20=6d8627fc5bab994519348f35e19774
ed156c71789e260e653057c28271c4fc,
postalCode=700007, st=West Bengal,
serialNumber=400344508528c9dbb0da452
c72d165d69e6d59c2c294687f6c1aa18496590
af04, cn=JAY SHANKER GUPTA
Date: 2026.05.30 13:23:33 +05'30'

Jay Shanker Gupta (Partner)
Membership No - 0599535
UDIN: 26059535UQFTXK2120

Place: Kolkata
Date: May 30, 2026



Jay Gupta & Associates

CHARTERED ACCOUNTANTS

Annexure A

Sr. No	Item Head	Amount as proposed in the Offer Document (Net of Issue expenses) (Amount Rs. In Lakhs)	Amount utilized (Amount Rs. In Lakhs)	Total Un-utilised amount (Amount Rs. In Lakhs)*
			Till March 31, 2026	
1	Capital Expenditure towards set up of New Manufacturing unit	815.67	316.69	498.98
2	Purchase of New Office Space	305.64	297.19	8.45
3	Repayment/Pre-payment of Certain Debt Facilities	118.30	118.30	--
4	Working Capital Requirements	1,634.61	658.34	976.27
5	General Corporate Purposes	293.82	-	293.82
	Total	3,168.04	1,390.52	1,777.52

Head Office : 23, Gangadhar Babu Lane, Imax Lohia Square, 3rd Floor, Room No. 3A, Kolkata - 700 012

Ph. : +91 46021021, Mob.: +91 9831012639, 9836432639

Email : guptaagarwal.associate@gmail.com

