ARCO LEASING LIMITED

12th November, 2026

The Secretary
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001
BSE Code: 511038

Dear Sir/ Madam,

Sub: Outcome of the Board Meeting held on 12th November, 2026

In terms of provisions of Regulation 30 and 33 (read with Part A of Schedule III) and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held today, i.e., 12th November, 2026, have approved the Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended 30th September, 2026. A copy of the aforesaid results along with Limited Review Report of the Statutory Auditors thereon is enclosed.

The meeting commenced at 5.30 p.m. and concluded at 6:00 p.m.

We request you to take the same on your record.

Thanking you,
Yours faithfully,

For Arco Leasing Limited

Jitesh Kothari
Digitally signed by Jitesh Kothari
Date: 2026.11.12 20:37:42 +05'30'

Jitesh Kothari
Whole Time Director
DIN: 07522761
Encl: as above

REGD ADD: B 09, Western Edge II, CCI Compound Off, Western Express Highway, near the Food Corporation of India Warehouse, Magthane, Borivali East, Mumbai-400066.

TEL:(91-22) 6693 6311-3
2821 7222-5
FAX : (91-22) 2836 1760
E-mail: arcoleasingltd@gmail.com
CIN: L65910MH1984PLC031957

Independent Auditor's review report on Unaudited Standalone Financial Results for the quarter ended September 30, 2026 and year to date results for the period from April 01, 2026 to September 30, 2026 of Arco Leasing Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
THE BOARD OF DIRECTORS
ARCO LEASING LIMITED

1. We have reviewed the accompanying statement of unaudited Standalone Financial Results of **Arco Leasing Limited** (the "Company") for the quarter ended September 30, 2026 and year to date results for the period from April 01, 2026 to September 30, 2026 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

2. This Statement, which is the responsibility of the Company's Management and approved by the Company'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 (the "Act"), read with the relevant Rules issued thereunder, the circulars, guidelines and directions issued by the Reserve Bank of India ("RBI") from time to time (the "RBI Guidelines") and other accounting principles generally accepted in India, and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations, 2015 including relevant circulars issued by SEBI from time to time and that it has been prepared in accordance with the relevant prudential norms issued by the RBI in respect of income recognition, assets classification, provisioning and other related matters, to the extent those are not inconsistent with the Indian Accounting Standards prescribed under section 133 of the Act. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review 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 ('the ICAI'). 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, read with the relevant Rules issued thereunder, the RBI Guidelines and other accounting principles generally accepted in India, and has not disclosed the information required to be disclosed in

accordance with the requirements of Regulation 33 of the Listing Regulations, including relevant circulars issued by SEBI from time to time, and including the manner in which it is to be disclosed, or that it contains any material misstatement, or that it has not been prepared in accordance with the relevant prudential norms issued by the RBI in respect of Income recognition, asset classification, provisioning and other related matters, to the extent those are not inconsistent with the Indian Accounting Standards prescribed under Section 133 of the Act.

5. The figures for the quarter ended September 30, 2026 as reported in these unaudited Standalone Financial Results are the balancing figures between unaudited figures in respect of the half year ended September 30, 2026 and the published unaudited figures of the first quarter ended June 30, 2026.

   Our conclusion is not modified in respect of this matter.

For D M K H & Co.
Chartered Accountants
Firm Registration No.: 116886W



CA. Manish Kankani
Partner
Membership No.:158020
UDIN: 26158020CQMRAK7894

Place: Mumbai
Date: November 12 , 2026

Independent Auditor's review report on the Unaudited Consolidated Financial Results for the quarter ended September 30, 2026 and year to date results for the period from April 01, 2026 to September 30, 2026 of Arco Leasing Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
THE BOARD OF DIRECTORS
Arco Leasing LIMITED

1. We have reviewed the accompanying statement of unaudited Consolidated Financial Results of **Arco Leasing Limited** (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as the "Group") for the quarter ended September 30, 2026 and year to date results for the period from April 01, 2026 to September 30, 2026 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

2. This Statement, which is the responsibility of the Company's Management and approved by the Company'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 (the "Act"), read with the relevant Rules issued thereunder, the circulars, guidelines and directions issued by the Reserve Bank of India ("RBI") from time to time (the "RBI Guidelines") and other accounting principles generally accepted in India, and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations, 2015 including relevant circulars issued by SEBI from time to time and that it has been prepared in accordance with the relevant prudential norms issued by the RBI in respect of income recognition, assets classification, provisioning and other related matters, to the extent those are not inconsistent with the Indian Accounting Standards prescribed under section 133 of the Act. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review 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 ('the ICAI'). 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.

4. 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.

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

Name of the entity	Relationship
Arco Leasing Limited	Parent
Ansu Trade & Fiscals Pvt Limited	Subsidiary Company

6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, read with the relevant Rules issued thereunder, the RBI Guidelines and other accounting principles generally accepted in India, and has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, 2015, including relevant circulars issued by SEBI from time to time, and including the manner in which it is to be disclosed, or that it contains any material misstatement, or that it has not been prepared in accordance with the relevant prudential norms issued by the RBI in respect of Income recognition, asset classification, provisioning and other related matters, to the extent those are not inconsistent with the Indian Accounting Standards prescribed under Section 133 of the Act.

Other Matter

7. We have also reviewed the financial results of the subsidiary included in the statement, whose financial results, reflect total assets of Rs.324.84 lakhs as on September 30, 2026, total revenues of Rs. 12.66 lakhs, total net profit after tax of Rs.4.90 lakhs for the period from April 01, 2026 to September 30, 2026, and net cash inflow of Rs. 7.18 lakhs for the period from April 01, 2026 to September 30, 2026 as considered in the Statement.

   Our Conclusion on the statement is not modified in respect of the above matter.

For D M K H & Co.
Chartered Accountants
Firm Registration No.: 116886W



CA. Manish Kankani
Partner
Membership No.: 158020
UDIN: 26158020CRPSBA1688

Place: Mumbai
Date: November 12, 2026

ARCO LEASING LIMITED

Registered office: B 09, Western Edge II, CCI Compound Off, Western Express Highway, Magthane, Borivali East, Mumbai-400066

CIN: L65910MH1984PLC031957, Email Id: arcoleasingltd@gmail.com

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2026 **(₹ in lakhs)**

Sr No	Particulars	Quarter Ended 30/09/2026 (Unaudited)	Quarter Ended 30/06/2026 (Unaudited)	Quarter Ended 30/09/2025 (Unaudited)	Half Year Ended 30/09/2026 (Unaudited)	Half Year Ended 30/09/2025 (Unaudited)	Year Ended 31/03/2026 (Audited)
1.	**Income**						
	(a) Revenue from operations	1.15	0.15	7.00	1.30	7.00	8.17
	(b) Other income	0.15	-	0.24	0.15	0.60	-
	Total income	**1.30**	**0.15**	**7.24**	**1.45**	**7.60**	**8.17**
2.	**Expenses**						
	(a) Employee benefits expense	0.50	0.68	-	1.18	-	1.65
	(b) Finance costs	2.90	2.55	-	5.45	-	2.16
	(c) Depreciation and amortisation expense	0.29	-	-	0.29	-	-
	(d) Other expenses	(1.72)	14.25	1.27	12.53	9.37	60.49
	Total expenses	**1.96**	**17.48**	**1.27**	**19.44**	**9.37**	**64.30**
3.	**Profit / (loss) before exceptional items and tax (1 - 2)**	**(0.66)**	**(17.33)**	**5.98**	**(17.99)**	**(1.76)**	**(56.13)**
4.	Exceptional items	-	-	-	-	-	-
5.	**Profit / (loss) before tax (3 + 4)**	**(0.66)**	**(17.33)**	**5.98**	**(17.99)**	**(1.76)**	**(56.13)**
6.	**Tax expense**						
	Current tax	-	-	-	-	-	-
	Adjustment of tax relating to earlier periods / years	-	-	-	-	-	-
	Deferred tax charge / (credit)	-	-	-	-	-	-
	Total tax expense	**-**	**-**	**-**	**-**	**-**	**-**
7.	**Net profit / (loss) for the period from continuing operations (5 - 6)**	**(0.66)**	**(17.33)**	**5.98**	**(17.99)**	**(1.76)**	**(56.13)**
8.	Profit / (loss) from discontinued operations (after tax)	-	-	-	-	-	-
9.	**Net profit / (loss) for the period (7 + 8)**	**(0.66)**	**(17.33)**	**5.98**	**(17.99)**	**(1.76)**	**(56.13)**
10.	**Other comprehensive income, net of tax**						
	(a) Items that will not be reclassified to Statement of Profit and Loss	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified	-	-	-	-	-	-
	(b) Items that will be reclassified to Statement of Profit and Loss	-	-	-	-	-	-
	Income tax relating to items that will be reclassified	-	-	-	-	-	-
	Total other comprehensive income, net of tax	**-**	**-**	**-**	**-**	**-**	**-**
11.	**Total comprehensive income for the period (9 + 10)**	**(0.66)**	**(17.33)**	**5.98**	**(17.99)**	**(1.76)**	**(56.13)**
12.	Paid-up equity share capital (Face value ₹10/- per share)	1,076.33	24.01	24.01	1,076.33	24.01	24.01
13.	Other equity (reserves excluding revaluation reserve)						(123.27)
14.	Net worth						(99.26)
15.	**Earnings per equity share (of ₹10/- each) (not annualised except for the year)**						
	(a) Basic (₹)	(0.01)	(7.22)	2.49	(0.58)	(0.73)	(23.38)
	(b) Diluted (₹)	(0.01)	(7.22)	2.49	(0.58)	(0.73)	(23.38)

ARCO LEASING LTD. MUMBAI

ARCO LEASING LIMITED

Registered office: B 09, Western Edge II, CCI Compound Off, Western Express Highway, Magthane, Borivali East, Mumbai-400066

CIN: L65910MH1984PLC031957, Email Id: arcoleasingltd@gmail.com

Standalone Statement of Assets and Liabilities as at September 30, 2026 **(₹ in lakhs)**

Particulars	As at 30/09/2026 (Unaudited)	As at 31/03/2026 (Audited)	As at 30/09/2025 (Unaudited)
ASSETS			
Non-current assets			
Property, plant and equipment	-	-	
Right-of-use assets	14.50	-	
Financial assets			
i. Investments (in subsidiary, at cost)	217.19	217.19	217.19
Income tax assets (net)	0.73	0.70	
Other non-current assets	-	-	
Total non-current assets	**232.42**	**217.89**	**217.19**
Current assets			
Financial assets			
i. Investments (mutual funds at FVTPL)	-	21.32	20.75
ii. Trade receivables	0.16	-	7.00
iii. Cash and cash equivalents	33.98	8.65	0.65
iv. Bank balances other than (iii) above	1,040.00	-	
Other Financial Asset			1.85
Other current assets	12.77	8.33	
Total current assets	**1,086.92**	**38.30**	**30.25**
TOTAL ASSETS	**1,319.34**	**256.19**	**247.44**
EQUITY AND LIABILITIES			
Equity			
Equity share capital	1,076.33	24.01	24.04
Other equity	(141.27)	(123.27)	(68.91)
Total equity	**935.07**	**(99.26)**	**(44.91)**
Liabilities			
Non-current liabilities			
Financial liabilities			
i. Borrowings	-	-	
ii. Lease liabilities	10.38	-	
Provisions	-	-	
Deferred tax liabilities (net)	-	-	
Total non-current liabilities	**10.38**	**-**	
Current liabilities			
Financial liabilities			
i. Borrowings	364.46	351.94	
ii. Lease liabilities	4.19	-	
iii. Trade payables			
(a) total outstanding dues of micro and small enterprises	0.59	-	
(b) total outstanding dues of creditors other than micro and small enterprises	0.83	-	21.09
iv. Other financial liabilities	-	-	250.00
Other current liabilities	1.30	0.99	17.15
Provisions	2.00	2.00	3.58
Current tax liabilities (net)	0.52	0.52	0.52
Total current liabilities	**373.89**	**355.45**	**292.35**
TOTAL EQUITY AND LIABILITIES	**1,319.34**	**256.19**	**247.44**





ARCO LEASING LIMITED

Registered office: B 09, Western Edge II, CCI Compound Off, Western Express Highway, Magthane, Borivali East, Mumbai-400066

CIN: L65910MH1984PLC031957, Email Id: arcoleasingltd@gmail.com

Standalone Statement of Cash Flows for the half year ended September 30, 2026 **(₹ in lakhs)**

Particulars	Half Year Ended 30/09/2026 (Unaudited)	Half Year Ended 30/09/2025 (Unaudited)	Year Ended 31/03/2026 (Audited)
A. Cash flow from operating activities			
Profit / (loss) before tax	(27.02)	(1.76)	(56.13)
Adjustments for:			
Depreciation on right-of-use assets	0.28	-	-
Interest on lease liabilities	0.10	-	-
Net gain on fair value changes of mutual funds (investing activity)	**(0.15)**	**(0.60)**	**(1.17)**
Preference dividend accrued	-	-	-
Operating profit / (loss) before working capital changes	**(26.78)**	**(2.36)**	**(57.30)**
Changes in working capital:			
(Increase) / decrease in receivables	(0.16)	(7.00)	-
(Increase) / decrease in other financial and non-financial assets	(4.44)	-	(7.18)
Increase / (decrease) in trade payables (excl. lease fee payable)	1.11	9.34	(21.07)
Increase / (decrease) in other non-financial liabilities and provisions	0.31	-	(8.42)
Cash generated from / (used in) operations	**(29.97)**	**(0.02)**	**(93.97)**
Income taxes paid (net of refunds)	(0.03)	-	-
Net cash from / (used in) operating activities (A)	**(30.00)**	**(0.02)**	**(93.97)**
B. Cash flow from investing activities			
Proceeds from redemption of mutual fund units	21.47	-	-
Fixed deposits placed with banks (net)	(1,040.00)	-	-
Initial direct costs paid for right-of-use asset	-	-	-
Net cash from / (used in) investing activities (B)	**(1,018.53)**	**-**	**-**
C. Cash flow from financing activities			
Proceeds from issue of equity shares (preferential allotment)	1,061.35	-	-
Proceeds from / (repayment of) unsecured loans (net)	12.52	-	101.94
Share issue costs debited to equity	(9.02)	-	-
Payment of lease liabilities (principal and interest)	-	-	-
Net cash from / (used in) financing activities (C)	**1,064.85**	**-**	**101.94**
Net increase / (decrease) in cash and cash equivalents (A + B + C)	**25.33**	**(0.02)**	**7.97**
Cash and cash equivalents at the beginning of the period	**8.65**	**0.68**	**0.68**
Cash and cash equivalents at the end of the period	**33.98**	**0.66**	**8.65**

For and on behalf of the Board of Directors of
Arco Leasing Limited

Mr. Atul Jaiswal (DIN: 11615262)
Managing Director

ARCO LEASING LTD MUMBAI

Place: Mumbai
Date: 12-11-2026

ARCO LEASING LIMITED

Registered office: B 09, Western Edge II, CCI Compound Off, Western Express Highway, Magthane, Borivali East, Mumbai-400066

CIN: L65910MH1984PLC031957, Email Id: arcoleasingltd@gmail.com

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2026 **(₹ in lakhs)**

Sr No	Particulars	Quarter Ended 30/09/2026 (Unaudited)	Quarter Ended 30/06/2026 (Unaudited)	Quarter Ended 30/09/2025 (Unaudited)	Half Year Ended 30/09/2026 (Unaudited)	Half Year Ended 30/09/2025 (Unaudited)	Year Ended 31/03/2026 (Audited)
1.	**Income**						
	(a) Revenue from operations	7.63	6.48	12.34	14.11	17.75	24.77
	(b) Other income	0.06	-	0.01	0.06	0.01	-
	Total income	**7.69**	**6.48**	**12.35**	**14.17**	**17.76**	**24.77**
2.	**Expenses**						
	(a) Employee benefits expense	0.50	0.68	-	1.18	-	1.65
	(b) Finance costs	3.60	2.55	-	6.15	-	2.16
	(c) Depreciation and amortisation expense	1.67	-	-	1.67	-	-
	(d) Other expenses	4.01	14.25	1.27	18.26	9.37	61.28
	Total expenses	**9.78**	**17.48**	**1.27**	**27.26**	**9.37**	**65.09**
3.	**Profit / (loss) before exceptional items and tax (1 - 2)**	**(2.09)**	**(11.00)**	**11.08**	**(13.09)**	**8.39**	**(40.32)**
4.	Exceptional items	-	-	-	-	-	-
5.	**Profit / (loss) before tax (3 + 4)**	**(2.09)**	**(11.00)**	**11.08**	**(13.09)**	**8.39**	**(40.32)**
6.	**Tax expense**						
	Current tax	(1.59)	1.59	1.28		2.55	1.43
	Adjustment of tax relating to earlier periods / years	-	-	-	-	-	(4.13)
	Deferred tax charge / (credit)	-	-	-	-	-	-
	Total tax expense	**(1.59)**	**1.59**	**1.28**	**-**	**2.55**	**(2.70)**
7.	**Net profit / (loss) for the period from continuing operations (5 - 6)**	**(0.50)**	**(12.59)**	**9.80**	**(13.09)**	**5.84**	**(37.62)**
8.	Profit / (loss) from discontinued operations (after tax)	-	-	-	-	-	-
9.	**Net profit / (loss) for the period (7 + 8)**	**(0.50)**	**(12.59)**	**9.80**	**(13.09)**	**5.84**	**(37.62)**
10.	**Other comprehensive income, net of tax**						
	(a) Items that will not be reclassified to Statement of Profit and Loss	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified	-	-	-	-	-	-
	(b) Items that will be reclassified to Statement of Profit and Loss	-	-	-	-	-	-
	Income tax relating to items that will be reclassified	-	-	-	-	-	-
	Total other comprehensive income, net of tax	**-**	**-**	**-**	**-**	**-**	**-**
11.	**Total comprehensive income for the period (9 + 10)**	**(0.50)**	**(12.59)**	**9.80**	**(13.09)**	**5.84**	**(37.62)**
12.	**Net profit / (loss) attributable to:**						
	Owners of the Parent	(0.50)	(12.59)	9.80	(13.09)	5.84	(37.62)
	Non-controlling interest	-	-	-	-	-	-
	Total comprehensive income attributable to:						
	Owners of the Parent	(0.50)	(12.59)	9.80	(13.09)	5.84	(37.62)
	Non-controlling interest	-	-	-	-	-	-
13.	Paid-up equity share capital (Face value ₹10/- per share)	1,076.34	24.01	24.01	1,076.34	24.01	24.01
14.	Other equity (reserves excluding revaluation reserve)						(119.26)
15.	Net worth						(95.25)
16.	**Earnings per equity share (of ₹10/- each) (not annualised except for the year)**						
	(a) Basic (₹)	(0.01)	(5.24)	4.08	(0.42)	2.43	(15.67)
	(b) Diluted (₹)	(0.01)	(5.24)	4.08	(0.42)	2.43	(15.67)

ARCO LEASING LTD MUMBAI

ARCO LEASING LIMITED

Registered office: B 09, Western Edge II, CCI Compound Off, Western Express Highway, Magthane, Borivali East, Mumbai-400066

CIN: L65910MH1984PLC031957, Email Id: arcoleasingltd@gmail.com

Consolidated Statement of Assets and Liabilities as at September 30, 2026 **(₹ in lakhs)**

Particulars	As at 30/09/2026 (Unaudited)	As at 31/03/2026 (Audited)	As at 30/09/2025 (Unaudited)
ASSETS			
Non-current assets			
Property, plant and equipment	11.44	-	2.73
Right-of-use assets	75.96	-	
Goodwill	2.73	2.73	
Other intangible assets	1.36	-	
Financial assets			
i. Other financial assets (security deposit)	8.28	-	
Income tax assets (net)	7.01	5.71	
ii. Investment			
Other non-current assets	-	-	1.73
Total non-current assets	**106.78**	**8.44**	**4.46**
Current assets			
Financial assets			
i. Investments	-	21.32	20.75
ii. Trade receivables	0.16	-	7.00
iii. Cash and cash equivalents	45.76	13.25	2.11
iv. Bank balances other than (iii) above	1,040.00	-	
v. Loans	222.40	211.00	236.00
vi. Other financial assets	-	-	42.81
Other current assets	15.17	8.33	
Total current assets	**1,323.48**	**253.90**	**308.67**
TOTAL ASSETS	**1,430.26**	**262.34**	**313.13**
EQUITY AND LIABILITIES			
Equity			
Equity share capital	1,076.34	24.01	24.01
Other equity	(142.29)	(119.26)	(75.80)
Equity attributable to owners of the Parent	**935.07**	**(95.25)**	**(51.79)**
Non-controlling interest	-	-	
Total equity	**934.05**	**(95.25)**	**(51.79)**
Liabilities			
Non-current liabilities			
Financial liabilities			
i. Borrowings	-	-	
ii. Lease liabilities	51.90	-	
Provisions	-	-	
Deferred tax liabilities (net)	-	-	
Total non-current liabilities	**51.90**	**-**	
Current liabilities			
Financial liabilities			
i. Borrowings	405.46	351.94	
ii. Lease liabilities	20.96	-	
iii. Trade payables			
(a) total outstanding dues of micro and small enterprises	5.52	-	
(b) total outstanding dues of creditors other than micro and small enterprises	1.33	0.70	21.29
iv. Other financial liabilities	4.32	-	311.00
Other current liabilities	1.53	0.99	21.57
Provisions	2.00	2.00	3.74
Current tax liabilities (net)	3.18	1.95	7.33
Total current liabilities	**444.31**	**357.58**	**364.93**
TOTAL EQUITY AND LIABILITIES	**1,430.26**	**262.33**	**313.13**

ARCO LEASING LTD. MUMBAI

ARCO LEASING LIMITED

Registered office: B 09, Western Edge II, CCI Compound Off, Western Express Highway, Magthane, Borivali East, Mumbai-400066

CIN: L65910MH1984PLC031957, Email Id: arcoleasingltd@gmail.com

Consolidated Statement of Cash Flows for the half year ended September 30, 2026 **(₹ in lakhs)**

Particulars	Half Year Ended 30/09/2026 (Unaudited)	Half Year Ended 30/09/2025 (Unaudited)	Year Ended 31/03/2026 (Audited)
A. Cash flow from operating activities			
Profit / (loss) before tax	(13.09)	8.39	(40.32)
Adjustments for:			
Depreciation and amortisation	1.67	-	-
Interest on lease liabilities	0.50	-	-
Interest income on security deposit (unwinding)	(0.06)	-	-
Net gain on fair value changes of mutual funds	**(0.15)**	**(0.60)**	**(1.17)**
Interest income (shown under investing in the published FY 2025-26 cash flows)	-	(17.15)	(16.60)
Balances written off	-	-	(0.06)
Operating profit / (loss) before working capital changes	**(20.16)**	**(9.36)**	**(58.15)**
Changes in working capital:			
(Increase) / decrease in loans	(11.39)	-	-
(Increase) / decrease in receivables	(0.16)	(7.00)	-
(Increase) / decrease in other financial assets (incl. security deposit paid)	(11.75)	-	-
(Increase) / decrease in other assets (FY 2025-26: current and financial assets)	(6.84)	(10.15)	49.33
Increase / (decrease) in trade payables (excl. lease fees payable)	4.89	-	-
Increase / (decrease) in other financial liabilities (FY 2025-26: payables and financial liabilities)	4.32	11.20	6.68
Increase / (decrease) in other non-financial liabilities and provisions	0.54	-	-
Cash generated from / (used in) operations	**(40.54)**	**(15.31)**	**(2.14)**
Income taxes paid (net of refunds)	(1.30)	(2.55)	(4.06)
Net cash from / (used in) operating activities (A)	**(41.84)**	**(17.86)**	**(6.20)**
B. Cash flow from investing activities			
Purchase of property, plant and equipment and intangible assets	(12.98)	-	-
Proceeds from redemption of mutual fund units	21.47	-	-
Fixed deposits placed with banks (net)	(1,040.00)	-	-
Interest received (FY 2025-26 classification)	-	17.15	16.60
Net cash from / (used in) investing activities (B)	**(1,031.51)**	**17.15**	**16.60**
C. Cash flow from financing activities			
Proceeds from issue of equity shares (preferential allotment)	1,061.35	-	-
Proceeds from / (repayment of) borrowings (net)	53.52	-	-
Payment of lease liabilities (principal and interest)	(0.31)	-	-
Debit to securities premium in the subsidiary (nature to be confirmed)	(8.69)	-	-
Share issue costs	(9.02)	-	-
Net cash from / (used in) financing activities (C)	**1,096.84**	**-**	**-**
Rounding differences in the published figures	-	(0.01)	0.02
Net increase / (decrease) in cash and cash equivalents (A + B + C)	**32.52**	**(0.72)**	**10.42**
Cash and cash equivalents at the beginning of the period	**13.24**	**2.83**	**2.83**
Cash and cash equivalents at the end of the period	**45.76**	**2.11**	**13.25**

For and on behalf of the Board of Directors of
Arco Leasing Limited

Mr. Atul Jaiswal (DIN: 11615262)
Managing Director

ARCO LEASING LTD. MUMBAI

Place: Mumbai
Date: 12-11-2026

Notes :

1. The Consolidated Financial Results include the results of Arco Leasing Limited (the "Parent") and its wholly owned subsidiary Ansu Trade & Fiscals Private Limited (together referred to as the "Group") and are prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. The Group operates in a single segment, i.e. financing and investment activities, and all its operations are in India. Hence no separate segment information is required under Ind AS 108.

3. During the quarter, the Parent Company allotted 1,06,13,500 equity shares of ₹10/- each at par on a preferential basis on August 13, 2026, aggregating to ₹1,061.35 lakhs. Pending utilisation, ₹1,040.00 lakhs of the proceeds are held in fixed deposits with banks. Earnings per share have been computed on the weighted average number of shares outstanding.

4. The figures for the quarter ended September 30, 2026 are the balancing figures between the unaudited figures for the half year ended September 30, 2026 and the published figures for the quarter ended June 30, 2026.

5. The Statutory Auditors have carried out a limited review of the Group's financial results, including the Statement of Cash Flows for the half year ended September 30, 2026 and the Statement of Assets and Liabilities as at September 30, 2026.

6. The above results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on 12th november, 2026.

7. Net gain on fair value changes of mutual funds and interest on fixed deposits, presented under "Other income" in the results published earlier, are now presented under "Revenue from operations", being income from the principal business of the Group. Figures of the previous periods have been regrouped / reclassified accordingly, wherever necessary.

