12th November 2026

The Manager,
BSE Limited,
1st Floor, New Trading Ring,
Rotunda Building,
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400 001
Scrip Code: 543993

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

Dear Sir/Madam,

In furtherance to our intimation dated 04th November, 2026, and pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations'), this is to inform you that the Board of Directors of the Company, at its meeting held today, i.e. 12th November, 2026, has inter-alia:

- considered and approved the Unaudited Financial Results (Standalone & Consolidated) of the Company for the quarter and half-year ended 30th September, 2026. In this regard, pursuant to Regulation 33 of the Listing Regulations, we are enclosing herewith the Unaudited Financial Results (Standalone & Consolidated) of the Company, for the quarter and half-year ended 30th September, 2026, along with the Limited Review Reports, issued by the Statutory Auditors of the Company.
- Further, the Board of Directors at its meeting held on 12th Nov, 2026 has inter alia, declared 1st Interim Dividend for the Financial Year 2026-27 @ Rs. 1 per equity share on the face value of Rs 10/- at its meeting held on date. The company has fixed Wednesday, 18th Nov, 2026 as the "Record Date" for the purpose of determining the eligibility of shareholders for payment of Interim Dividend on equity shares for the financial year 2026-27. Payment of 1st Interim Dividend for FY 2026-27 shall be made on or before 12th December'26.

The Meeting of the Board of Directors of the Company commenced at 12:00 P.M. (IST) and concluded at 01: 10 P.M. (IST).

Address - Rampur, P.S. Maheshtala
Budge Budge Trunk Road, Kolkata - 700141
Email - mail@arcl.in
www.arclorganics.com
CIN - L24121WB1992PLC056562
GSTIN - 19AACCA2121P1ZO | UDYOG AADHAR NO - UDYAM-WB-10-0002191

This is for your information and record.

Thanking you,

Yours Sincerely,
For ARCL ORGANICS LIMITED.

DEEPAK DAGA
Digitally signed by DEEPAK DAGA
Date: 2026.11.12 13:29:35 +05'30'

ARCL ORGANICS LIMITED
Kolkata 700141
Rampur PS. Maheshtala

Deepak Daga
Company Secretary and Compliance Officer
Membership No: A50346

ARCL ORGANICS LTD

Cash Flow Statement

₹ in Lakhs

Particulars	STANDALONE				CONSOLIDATED			
	For the Half year ended 2026		For the Half year ended 2025		For the Half year ended 2026		For the Half year ended 2025	
A. Cash Flow from Operating Activities								
Net profit before tax as per Statement of Profit and Loss		1849.17		1475.95		1898.76		1518.58
Adjustments for :								
Depreciation	406.03		288.14		406.03		288.14	
Interest Income	-56.45		-63.57		-56.45		-63.57	
Interest Expense	278.98		197.31		212.25		197.31	
Acturial Gain /loss transfeed to OCI	-21.70		-18.50		-21.70		-18.50	
		606.86		403.38		540.13		403.38
Operating Profit Before Working Capital Changes		2456.03		1879.33		2438.89		1921.96
Increase / (Decrease) in Trade Payables	2204.48		-56.69		2205.51		-56.69	
Increase / (Decrease) in Other Current Liabilities	21.06		-344.33		16.36		8.15	
Increase / (Decrease) in Short Term Provisions	58.79		-118.20		58.79		-118.20	
Increase / (Decrease) in Long Term Provisions	35.26		90.56		35.26		90.56	
Increase / (Decrease) in Other Current financial Liabilities	-87.81		-125.81		-87.81		-125.81	
Increase / (Decrease) in Other Non Current financial Liabilities	.00		.00		.00		.00	
(Increase) / Decrease in Other Bank balances	19.84		-18.50		19.84		-18.50	
(Increase) / Decrease in Trade receivables	-1289.55		164.57		-1288.94		169.33	
(Increase) / Decrease in Inventories	-749.93		-241.36		-749.93		-241.36	
(Increase) / Decrease in Loans and Advances	-.52		156.54		1.54		156.54	
(Increase) / Decrease in Other Current Assets	356.34		-460.11		1118.15		-1367.14	
(Increase) / Decrease in Other Current Financial Assets	-222.80		-895.72		-222.80		-895.74	
(Increase) / Decrease in Long Term Loans & Advances	-		-		-		-	
(Increase) / Decrease in Other Non Current financial Assets	-		-.40		-		-.40	
	-	345.16		-1849.45		1105.97		-2399.27
Cash generated from operations		2801.19		29.88		3544.86		-477.31
Taxes paid (Net of refunds)								
Net cash Generated/(used) from operating activities (A)		**2801.19**		**29.88**		**3544.86**		**-477.31**
B. Cash Flow from Investing Activities								
Purchase of fixed assets	-436.05		-562.16		-436.05		-562.16	
Disposal of Fixed Assets			-		-		-	
Investments in Subsidiaries			-				-	
Sale of Shares			4.15		-		4.15	
Interest Received	56.45		63.57		56.45		63.57	
Net cash from investing activities (B)		**-379.60**		**-494.44**		**-379.60**		**-494.44**
C. Cash flow From Financing Activities								
Proceeds from short - term borrowings	-2696.07		248.99		-2696.07		248.99	
Proceeds/(Repayment) from long - term borrowings	555.61		381.68		555.61		381.68	
Interest Paid	-278.98	-2419.44	-197.31	433.36	-212.25	-2352.71	-197.31	433.36
Net cash used for financing activities (C)		**-2419.44**		**433.36**		**-2352.71**		**433.36**
Net Increase/(decrease in cash and cash equivalents (A+B+C)		**2.15**		**-31.20**		**812.55**		**-538.39**
Cash and Cash equivalent at the beginning of the year		38.06		46.19		54.37		575.25
Cash and Cash equivalent at the end of the year		40.21		14.99		866.92		36.86
Changes in Cash and Cash Equivalents - Increase/(Decrease)		**-2.15**		**31.20**		**-812.55**		**538.39**

This is the Cash Flow Statement referred to in our report of even date.

Suraj Ratan Mundhra — Digitally signed by Suraj Ratan Mundhra Date: 2026.11.12 13:05:43 +05'30'

For and on behalf of the Board

Suraj Ratan Mundhra	**Mukesh Mundhra**	**Navneet Bagri**	**Deepak Daga**
Managing Director	Director	Chief Financial Officer	Company Secretary
DIN-00681223	DIN-00658602		

Place: Kolkata
Date: 12/11/2026

ARCL ORGANICS LTD

Statement of Assets and Liabilities as at 30th September 2026

₹ in Lakhs

Particulars	STANDALONE		CONSOLIDATED	
	As at 30th September 2026	As at 31st March 2026	As at 30th September 2026	As at 31st March 2026
ASSETS				
Non-current assets				
Property, Plant and Equipment	9652.44	9623.31	9739.05	9709.91
Right of Use	8.78	7.90	8.78	7.90
Financial Assets				
(i) Investments	122.26	122.26	-	-
(ii) Other financial Assets	36.12	36.12	36.12	36.12
Total Non - Current Assets	**9819.60**	**9789.59**	**9783.95**	**9753.93**
Current assets				
Inventories	3174.21	2424.29	3174.21	2424.29
Financial Assets				
(i) Trade receivables	5424.21	4134.64	5435.48	4146.52
(ii) Cash and cash equivalents	40.21	38.07	866.92	54.38
(iii) Other Bank Balances	2189.73	2209.57	2189.73	2209.57
(iv) Loans	25.82	25.29	26.37	27.90
(v) Other Financial Assets	940.96	718.16	940.96	718.16
Current Tax Assets	-	.00		.00
Other current assets	1361.05	1761.01	1517.20	2698.25
Total Current Assets	**13156.19**	**11311.03**	**14150.87**	**12279.07**
Total Assets	**22975.79**	**21100.62**	**23934.82**	**22033.00**
EQUITY AND LIABILITIES				
Equity				
Equity Share capital	800.00	800.00	800.00	800.00
Other Equity	8632.06	7190.02	8900.74	7420.46
Total equity	**9432.06**	**7990.02**	**9700.74**	**8220.46**
LIABILITIES				
Non-current liabilities				
Financial Liabilities				
(i) Borrowings	4196.69	3640.29	3317.95	2761.55
(ia) Lease Liabilities	3.50	4.29	3.50	4.29
Provisions	405.02	369.76	405.02	369.76
Deferred Tax Liabilities (Net)	595.53	838.24	595.53	838.24
Total non-current liabilities	**5200.74**	**4852.58**	**4322.00**	**3973.84**
Current liabilities				
Financial Liabilities				
(i) Borrowings	1625.03	4322.32	1625.03	4322.32
(ia) Lease Liabilities	6.14	4.92	6.14	4.92
(ii) Trade payables				
Outstanding dues to Micro and Small enterprises				
Outstanding dues to parties other than Micro and Small enterprises	5683.28	3478.81	6434.32	4228.81
(iii) Other financial liabilities	191.37	279.18	191.37	279.18
Provisions	167.06	108.27	167.06	108.26
Other current liabilities	36.71	15.65	884.99	868.63
Current Tax Liability Net	633.40	48.87	603.17	26.58
Total Current Liabilities	**8342.99**	**8258.02**	**9912.08**	**9838.70**
Total liabilities	**13543.73**	**13110.60**	**14234.08**	**13812.54**
Total Equity & Liabilities	**22975.79**	**21100.62**	**23934.82**	**22033.00**

Suraj Ratan Mundhra — Digitally signed by Suraj Ratan Mundhra Date: 2026.11.12 13:08:03 +05'30'

For and on behalf of the Board

Suraj Ratan Mundhra	Mukesh Mundhra	Navneet Bagri	Deepak Daga
Managing Director	Director	Chief Financial Officer	Company Secretary
DIN-00681223	DIN-00658602		

Place: Kolkata
Date: 12/11/2026

ARCL ORGANICS LTD

CIN: L24121WB1992PLC056562

Regd Office: Rampur, BBT Road, Maheshtala, Kolkata-700141, Tel: +91 33 24018042, Email: mail@arcl.in, Website: www.arclorganics.com

Statement of Un-Audited Standalone and Consolidated Financial Results for the Quarter and Half year ended 30th September 2026

₹ in Lakhs

Sr. No.	Part	STANDALONE						CONSOLIDATED					
		Quarter ended			Half Year ended		Year ended	Quarter ended			Half Year ended		Year ended
		30-Sep-2026	30-Jun-2026	30-Sep-2025	30-Sep-2026	30-Sep-2025	31-Mar-2026	30-Sep-2026	30-Jun-2026	30-Sep-2025	30-Sep-2026	30-Sep-2025	31-Mar-2026
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	**Income**												
	(a) Revenue from Operations	8303.67	6694.78	8618.82	14998.45	15353.25	27231.39	8303.67	6694.78	8618.82	14998.45	15353.25	27231.39
	(b) Other Income	109.78	93.04	117.93	202.82	201.35	393.91	109.78	93.04	117.93	202.82	201.35	393.91
	Total Income	**8413.45**	**6787.82**	**8736.75**	**15201.27**	**15554.60**	**27625.30**	**8413.45**	**6787.82**	**8736.75**	**15201.27**	**15554.60**	**27625.30**
2	**Expenses**												
	(a) Cost of Materials Consumed	7311.43	3146.84	4699.93	10458.27	9321.28	17346.02	7311.43	3146.84	4699.93	10458.27	9321.28	17346.02
	(b) Purchase of Stock in Trade	-	88.92	1714.54	88.92	2035.27	2590.69	-	88.92	1714.54	88.92	2035.27	2590.69
	(c) Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-1775.80	871.44	-402.58	-904.36	-99.82	-462.02	-1775.80	871.44	-402.58	-904.36	-99.82	-462.02
	(d) Employee Benefits Expense	430.30	364.96	336.72	795.26	651.36	1288.72	422.79	349.12	332.75	771.91	640.78	1283.28
	(e) Other Expenses	1501.10	674.28	1131.59	2175.38	1666.67	4005.36	1501.52	675.25	1132.14	2176.77	1667.36	4009.42
	Total Expenses	**7467.03**	**5146.44**	**7480.20**	**12613.47**	**13574.77**	**24768.77**	**7459.94**	**5131.57**	**7476.78**	**12591.51**	**13564.87**	**24767.39**
3	**Earnings before Finance costs, Depreciation & Amortisation, Share of Profit/(Loss) of Associates, Exceptional Item and Tax (1-2) (EBITDA)**	**946.42**	**1641.38**	**1256.55**	**2587.80**	**1979.83**	**2856.53**	**953.51**	**1656.25**	**1259.97**	**2609.76**	**1989.73**	**2857.91**
4	Finance Costs	143.54	189.06	98.66	332.60	215.75	560.70	129.76	175.21	84.18	304.97	183.01	496.21
5	**Profit after Finance costs but before Depreciation & Amortisation, Share of Profit/(Loss) of Associates, Exceptional Item and Tax (3- 4)**	**802.88**	**1452.32**	**1157.89**	**2255.20**	**1764.09**	**2295.83**	**823.75**	**1481.04**	**1175.79**	**2304.79**	**1806.72**	**2361.70**
6	Depreciation and Amortisation Expenses	215.79	190.24	148.84	406.03	288.14	602.16	215.79	190.24	148.84	406.03	288.14	602.16
7	**Profit before Share of Profit/(Loss) of Associates, Exceptional Item and Tax (5-6)**	**587.09**	**1262.08**	**1009.05**	**1849.17**	**1475.95**	**1693.67**	**607.96**	**1290.80**	**1026.95**	**1898.76**	**1518.58**	**1759.54**
8	**Profit/(Loss) before Exceptional Items & Tax**	**587.09**	**1262.08**	**1009.05**	**1849.17**	**1475.95**	**1693.67**	**607.96**	**1290.80**	**1026.95**	**1898.76**	**1518.58**	**1759.54**
9	Exceptional item	-	-	-	-	-	54.80	-	-	-	-	-	54.80
10	**Profit/(Loss) before Tax (8-9)**	**587.09**	**1262.08**	**1009.05**	**1849.17**	**1475.95**	**1638.87**	**607.96**	**1290.80**	**1026.95**	**1898.76**	**1518.58**	**1704.74**
11	**Tax Expense / benefit**												
	(a) Current Tax	119.03	347.77	265.58	466.80	383.29	272.11	122.91	355.24	269.70	478.15	394.02	289.24
	(b) Tax related to earlier years	161.34	-	-	161.34	-	528.64	161.34	-	-	161.34	-	526.69
	(c) Deferred Tax charge / (credit)	-266.37	23.66	35.47	-242.71	3.56	369.82	-266.37	23.66	35.47	-242.71	3.56	369.82
	Net Tax Expense / benefit	**14.00**	**371.43**	**301.05**	**385.43**	**386.85**	**1170.57**	**17.88**	**378.90**	**305.17**	**396.78**	**397.58**	**1185.75**
12	**Net Profit/(Loss) after tax (PAT) (10-11)**	**573.09**	**890.65**	**708.00**	**1463.74**	**1089.10**	**468.30**	**590.08**	**911.90**	**721.78**	**1501.98**	**1121.00**	**518.99**
13	**Other comprehensive income**	-21.70	-	-9.38	-21.70	-18.50	-43.41	-21.70	-	-9.38	-21.70	-18.50	-43.41
14	**Total Comprehensive Income (12+13)**	**551.39**	**890.65**	**698.62**	**1442.04**	**1070.60**	**424.89**	**568.38**	**911.90**	**712.40**	**1480.28**	**1102.50**	**475.58**
15	Paid up Equity Share Capital	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00
16	Other Equity						7190.02						7420.47
17	**Earnings per Share (of Rs.10/- each) (Not Annualised):**												
	(a) Basic	7.16	11.13	8.85	18.30	13.61	5.85	7.38	11.40	9.02	18.77	14.01	6.49
	(b) Diluted	7.16	11.13	8.85	18.30	13.61	5.85	7.38	11.40	9.02	18.77	14.01	6.49

1. The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meetings held on 12th November 2026.
2. The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS).
3. The above results for the current quarter ended 30th Sept 2026, have been reviewed by the Statutory Auditors as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, submitted report with unmodified opinion.
4. The Company is in a single Business Segment and therefore Ind AS 108 on "Operating Segments" are considered to constitute one reporting segment.
5. The Company acquired R-Chem Industries pursuant to an Order passed by the National Company Law Tribunal under the Insolvency and Bankruptcy Code, 2016, for a consideration of Rs. 301 lakhs on March 17, 2022. Certain approvals and operational formalities required for commencement of operations are still pending. Accordingly, pending completion of such approvals and final clarity regarding the nature of the acquisition, the amount of Rs. 301 lakhs continues to be reflected under "Other Current Assets."
6. The figures for the corresponding previous year / quarter / half-year have been regrouped / rearranged wherever necessary, to make them comparable.
7. The promoters have transferred 10,00,000 shares to SBICAP Trustee Ltd to comply with Minimum Public Shareholding which will be sold of in the secondary market. As on 30th September 2026, 2,03,407 shares were sold.
8. The Company has an outstanding Customs interest liability of ₹236.49 lakhs pertaining to the period 1995–96. From April 2026 to Sept 2026, the Company has made a payment of ₹59.12 lakhs towards the said legacy liability. Balance outstanding after payment: ₹177.37 lakhs.
9. The Company has opted for the concessional tax regime under Section 115BAA of the Income-tax Act, 1961, with effect from Assessment Year (A.Y.) 2026–27. Accordingly, the consequential changes in the income tax provision have been duly considered and incorporated in the financial results for the quarter ended 30th September 2026.
10. The Board of Directors, at its meeting held on 12th November, 2026, inter alia, declared the 1st Interim Dividend of ₹1/- (Rupee One only) per equity share of face value of ₹10/- each for the Financial Year 2026-27. The Board has fixed Wednesday, 18th November, 2026, as the Record Date for determining the eligibility of shareholders entitled to receive the said Interim Dividend. The payment of the Interim Dividend shall be made on or before 12th December, 2026

For and on behalf of the Board

Suraj Ratan Mundhra
Chairman & Managing Director
DIN-00681223

Suraj Ratan Mundhra
Digitally signed by Suraj Ratan Mundhra
Date: 2026.11.12 13:06:21 +05'30'

Place: Kolkata
Date: 12/11/2026

L.B. Jha & Co. LLP
CHARTERED ACCOUNTANTS

F2/2, GILLANDER HOUSE
8, NETAJI SUBHAS ROAD
KOLKATA-700 001
TEL : +91-33-2242 5858/4277
FAX : +91-33-2242 0650
E-mail : lbjha@lbjha.com
Website : www.lbjha.com

Ref No.: SA/A/5R

Limited Review Report

TO
THE BOARD OF DIRECTORS
ARCL ORGANICS LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results (the "Statement") of **ARCL Organics Limited** ("the Company") for the quarter and half year ended September 30, 2026.

2. This Statement, which is the responsibility of the Company's Management and approved by the 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, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement 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. 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 provide less assurance than an audit. We have not performed an audit and 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 of unaudited standalone 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.

Emphasis of Matter

We draw attention to Note 5 to the financial results, which states that the Company has acquired R-Chem Industries through NCLT proceedings for Rs. 301 lakhs on 17th March 2022 and has taken possession of the unit. The process of updating records with the Registrar of Companies (ROC) and obtaining necessary Pollution Control approvals

is in progress. However, the shares of RCHEM Industries Pvt. Ltd. have not yet been transferred in the name of ARCL Organics Ltd. as at September 30 2026. Pending such approvals, the amount has been disclosed under "Other Current Assets."

Our conclusion is not modified in respect of this matter.

For L. B. Jha & Co, LLP.
Chartered Accountants
Firm Registration No.: 301088E/ E300295



Place: Kolkata
Date: 12.11.2026

(Ranjan Singh)
(Membership No.: 305423)
UDIN: **26305423VNSHTJ6909**

L.B.Jha & Co.LLP
CHARTERED ACCOUNTANTS

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8, NETAJI SUBHAS ROAD
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E-mail : lbjha@lbjha.com
Website : www.lbjha.com

Ref No.: SA/A/5R

Limited Review Report

TO
THE BOARD OF DIRECTORS
ARCL ORGANICS LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results ("the Statement") of **ARCL ORGANICS LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026 being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement 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. 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.

L. B. JHA & CO. LLP * Chartered Accountants *

ALSO AT : INDRAPRAKASH BUILDING, 8TH FLOOR, ROOM NO. 816, 21, BARAKHAMBA ROAD, CONNAUGHT PLACE, NEW DELHI-110001 ● Tel : +91-011-2140 0396 ● E-mail : lbjhadel@lbjha.com
7028, 1 AEROCITY, ANDHERI KURLA ROAD, MUMBAI-400 072 ● TEL : +91-022-6666-5295/6666-5296 ● E-mail : lbjhabom@lbjha.com

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:

Sl. No.	Name of the entity	Nature of relationship
1	Allied Maritime & Infra Engineering Private Ltd	Subsidiary
2	ARCL Petrochemicals Limited	Subsidiary
3	Ocilim Advisory Services Private Ltd.	Subsidiary
4	Wide Range Merchants Private Ltd.	Subsidiary
5	Nocnex Chemicals Private Ltd.	Subsidiary
6	Yocnex Chemicals Private Ltd.	Subsidiary
7	Suksess Chemicals Private Ltd.	Subsidiary

6. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid accounting standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. **Emphasis of Matter**

We draw attention to Note 5 to the financial results, which states that the Company has acquired R-Chem Industries through NCLT proceedings for Rs. 301 lakhs on 17th March 2022 and has taken possession of the unit. The process of updating records with the Registrar of Companies (ROC) and obtaining necessary Pollution Control approvals is in progress. However, the shares of RCHEM Industries Pvt. Ltd. have not yet been transferred in the name of ARCL Organics Ltd. as at September 30, 2026. Pending such approvals, the amount has been disclosed under "Other Current Assets."

Our conclusion is not modified in respect of this matter.

8. The consolidated unaudited financial result includes the interim financial results of Seven subsidiaries which have not been reviewed by respective auditors, whose interim financial results reflect total assets of Rs. 1,990.28 lakhs as at September 30, 2026, total revenue of Rs. 32.59 lakhs and Rs 64.48 lakhs, total net profit/(loss) after tax of Rs. 9.51 lakhs and Rs. 38.24 lakhs and total comprehensive income/(loss) of Rs. 9.51 lakhs and Rs. 38.24 lakhs for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026 respectively, and cash flow (net) of Rs. (810.40) lakhs for the

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period from April 01, 2026 to September 30, 2026 as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

For L. B. Jha & Co, LLP.
Chartered Accountants
Firm Registration No.: 301088E/ E300295





Place: Kolkata
Date: 12.11.2026

(Ranjan Singh)
(Membership No.: 305423)
UDIN: **26305423OJIPLA3303**