



ARCOTECH LTD.

Regd. Office/Works: 181, Sector-3, Industrial Growth Center Bawal-123501, Distt. Rewari, Haryana
Ph.: 01284-264160 / 61, Email : contact@arcotech.in, Website : www.arcotech.in
CIN : L34300HR1981PLCO12151

30th May, 2026

BSE Ltd. Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001 <u>Scrip Code: 532914</u>	National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex. Bandra(E), Mumbai-400051 <u>Symbol: ARCOTECH</u>
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Sub: Outcome of Board Meeting held on Saturday, 30th May, 2026

Dear Sir

Pursuant to the Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we wish to inform you that the Board of Directors of Arcotech Limited at their meeting held on Saturday, 30th May, 2026, inter alia, has:

1. Approved the Annual Audited Standalone Financial Results along with Auditor's report, Statement on Impact of Audit Qualifications (for audit report with modified opinion) for the Quarter and Financial Year ended 31st March, 2026 as reviewed by the Audit Committee.
2. Re-appointed M/s Dhar Tiku & Co. as Internal Auditor of the Company for the FY 2026-27.

The financial Results will be published in the newspaper in terms of SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015.

The Meeting of the Board commenced at 04:00 PM (IST) and concluded at 07:15 PM (IST).

This is for your kind reference and record.

For **ARCOTECH LIMITED**

Radhanath Pattanayak
Whole Time Director
DIN: 01189370

Encl:

1. Audited Standalone financial Results with Audit Report and Statement on Impact of Audit Qualifications (for audit report with modified opinion).
2. Brief profile of Auditors

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF ARCOTECH LIMITED

Report on the audit of Financial Results for Quarter and Year ended March 31 2026

Opinion

We have audited the accompanying financial results of Arcotech Limited (the company) for the quarter and the year ended March 31 2026 attached herewith, 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 financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. Subject to our qualification given in 'Basis for Qualified Opinion' section of our report the aforesaid financial statements give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015 as amended and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the quarter and year ended March 31 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 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Basis for Qualified Opinion

The restructuring of the company's business is under consideration by the lenders. Consequent to the filing of restructuring proposal with lenders, feasible TEV (techno economic viability) study/reports of the operations of the Company was conducted by outside agency where in certain reliefs/ concessions have been envisaged to make the project viable. Included in there is relief in interest rates effective from 01.11.2018. The company has provided interest at the rates mentioned in TEV. This along with other unprovided interest amounts to Rs. 3,053.44 lakhs (net of tax) for the current financial year. The company is in the process of settling the dues with the lenders towards which an amount of Rs. 1,485.00 lacs has been deposited with the bankers and financial institutions, for which final approval from a lender is still awaited.

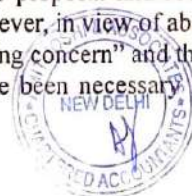
Emphasis of Matter

Material Uncertainty Relating to Going Concern

The Company has incurred net loss after tax of Rs 9,165.52 lacs during the financial year ended March 31, 2026 (Previous year net loss after tax of Rs 8,748.86 lacs). The turnover of Company during the financial year ended March 31, 2026 is Rs. 0.39 lacs (Previous year Rs 95.46 lacs).. The current liabilities exceed current assets. Had the company provided the interest as mentioned in the 'Basis for Qualified Opinion' above the net loss for the current financial year would have increased.

The restructuring of the Company's business is under consideration by the lenders. However, certain lenders of the company have filed applications/issued notices including in NCLT, DRT and SARFAESI. In view of the management's expectation of successful outcome of above proposal and revival of its business, the financial statements have been prepared on going concern basis. However, in view of above uncertainties, we are unable to comment on the ability of the company to continue as a "going concern" and the consequential adjustments to the accompanying financial statements, if any, that might have been necessary had the financial statements been prepared under liquidation basis.

Our opinion is not modified in respect of this matter.



The Company is recognizing deferred tax assets on losses. The matters discussed in the 'Basis for Qualified Opinion' above creates doubt and uncertainty relating to recoverability of deferred tax assets. On the basis of our review and as per explanation given to us and according to management assessment Company will be in position to generate future profits against which these losses will be setoff.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Financial Results

The financial results for quarter and year ended March 31 2026 have been prepared on the basis of the annual financial statements. The Company's Board of Directors is responsible for the preparation and presentation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Companies Act, 2013 (the Act) read with the Companies (Indian Accounting Standards) Rules, 2015 as amended 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 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 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 Financial Results

Our objectives are to obtain reasonable assurance about whether the 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 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 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 in place with reference to financial statements and 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

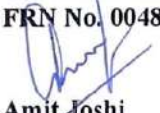
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 financial results include the results for the quarter ended March 31 2026, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which are subject to limited review by us.
- The Company is irregular in depositing statutory dues. There are arrears of undisputed statutory dues of income tax and other statutory dues amounting to Rs. 1,209.07 lacs & Rs. 80.75 lacs respectively as at March 31 2026 which were outstanding for a period of more than six months from the date they became payable.
- There has been delay in transferring Rs 11.44 lacs, required to be transferred, to the statutory authorities by the Company.

For and on behalf of
Amit Joshi & Associates
Chartered Accountants
FRN No. 004898N


Amit Joshi
Partner
M.No. 083617



UDIN: 26083617UZDLIE1495

Place : New Delhi
Date : 30/5/26



ARCOTECH LTD.

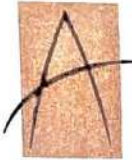
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ANNUAL AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs in Lacs)

SL NO.	PARTICULARS	FOR THE QUARTER ENDED			FOR THE YEAR ENDED	
		31.03.2026 (Audited)	31.12.2025 (Un Audited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	Income					
	Revenue from operations	-	-	-	-	-
	Other Income	0.35	-	95.44	0.39	95.46
	Total Income	0.35	-	95.44	0.39	95.46
2	Expenses					
	(a) Cost of material consumed	-	-	-	-	-
	(b) Changes in inventory of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	(c) Employee benefits expense	6.18	5.14	6.62	22.21	26.58
	(d) Finance Costs	579.51	558.75	787.09	2,254.02	2,365.38
	(e) Depreciation and amortisation expense	247.81	247.81	261.32	1,003.26	1,045.44
	(f) Other expenses	68.52	0.21	6,525.21	71.16	6,558.60
	Total Expenses	902.02	811.91	7,580.24	3,350.65	9,996.00
3	Profit/(Loss) before Exceptional items and tax (1-2)	(901.67)	(811.91)	(7,484.80)	(3,350.26)	(9,900.54)
4	Exceptional Items(Net)	-	-	-	-	-
5	Profit / (Loss) after Exceptional items and before tax (3-4)	(901.67)	(811.91)	(7,484.80)	(3,350.26)	(9,900.54)
6	Tax Expenses:					
	(a) Current tax	-	-	-	-	-
	(b) Deferred tax	5,815.26	-	(1,151.68)	5,815.26	(1,151.68)
	(c) MAT credit entitlement	-	-	-	-	-
7	Profit / (Loss) for the period from continuing operations(5-6)	(6,716.93)	(811.91)	(6,333.12)	(9,165.52)	(8,748.86)
8	Profit / (Loss) for the period from discontinuing operations	-	-	-	-	-
9	Tax expenses of discontinuing operation	-	-	-	-	-
10	Profit/Loss from Discontinuing operations (after tax) (8-9)	-	-	-	-	-
11	Profit/ (loss) for the period (7+10)	(6,716.93)	(811.91)	(6,333.12)	(9,165.52)	(8,748.86)
12	Other Comprehensive Income/(loss)					
	A. (i) Items that will not be classified to profit or loss					
	Re-measurement of defined benefit plans	0.46	-	0.22	0.46	0.22
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.12)	-	(0.08)	(0.12)	(0.08)
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
13	Total Comprehensive Income for the period (11+12)(Comprising Profit/ (Loss) and Other comprehensive Income for the period)	(6,716.59)	(811.91)	(6,332.98)	(9,165.18)	(8,748.72)
14	Paid-up equity share capital	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
15	Other Equity	-	-	-	(40,313.23)	(31,148.05)
16	Earnings per equity share (for continuing operation)(at Face Value Rs.2/-):					
	(1) Basic (Rs.)	(6.40)	(0.77)	(6.03)	(8.73)	(8.33)
	(2) Diluted (Rs.)	(6.40)	(0.77)	(6.03)	(8.73)	(8.33)





Statement of Assets and Liabilities

Particulars	As At	As At
	31.03.2026	31.03.2025
	(Rs in lacs)	(Rs in lacs)
ASSETS		
Non-current assets		
Property, plant and equipment	11,731.86	12,735.12
Financial assets		
Investments	-	-
Other financial assets	-	-
Deferred tax assets (net)	11,583.12	17,398.50
Other non-current assets	-	-
Subtotal	23,314.98	30,133.62
Current assets		
Inventories	2,733.24	2,733.24
Financial assets		
Trade receivables	51.58	51.58
Cash and cash equivalents	0.38	0.38
Other bank balances	18.28	17.89
Other current financial assets	7.76	7.76
Other current assets	1,895.02	1,115.28
Subtotal	4,706.26	3,926.13
Total Assets	28,021.24	34,059.75
EQUITY AND LIABILITIES		
Equity		
Equity share capital	2,100.00	2,100.00
Other equity	(40,313.23)	(31,148.05)
Total equity	(38,213.23)	(29,048.05)
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Loan component of preference shares	503.01	437.89
Provisions	139.15	135.66
Deferred tax liabilities (Net)	-	-
Sub total	642.16	573.55
Current liabilities		
Financial Liabilities		
Short Term Borrowings	55,171.79	52,763.15
Trade payables		
- total outstanding dues of micro and small enterprises	-	-
- total outstanding dues other than micro and small enterprises	10.16	10.16
Other financial liabilities	6,548.60	5,900.47
Other current liabilities	86.76	85.48
Current tax liabilities (net)	1,209.07	1,209.07
Provisions	2,565.93	2,565.92
Sub total	65,592.31	62,534.25
Total Equity and Liabilities	28,021.24	34,059.75

Notes:

- The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their meeting held on May 30, 2026. The results for the current quarter and year ended 31st March, 2026 have been audited by the Statutory Auditor of the company.
- These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rule, 2015 (IND AS 34) prescribed under section 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The restructuring of the Company's business is under consideration by the lenders and the accounts have been prepared accordingly.
- The Company's operations have been considered as representing a single primary segment. Hence, there is no requirement of segment reporting.
- Company does not have any subsidiary/associate/joint venture company(ies), as on March 31, 2026 and hence Consolidated financial statement is not applicable.
- The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year.
- Previous period figures have been rearrange and regrouped, wherever necessary.

Place: New Delhi
Dated: 30.05.2026

For Arcotech Limited

R. P. Chawla
Radhanath Pattanayak
Whole Time Director
DIN: 01189370





Statement of Cash Flow for the year ended March 31,2026

(In Lacs,INR)

Particulars	As at March 31,2026	As at March 31,2025
Cash flow from operating activities		
Profit before tax	(3,350.26)	(9,900.54)
Non cash adjustments to reconcile profit before tax to net cash flows :		
Depreciation and amortization	1,003.26	1,045.44
Finance costs	2,254.02	2,365.38
Interest Income	(0.39)	(0.38)
Provision for doubtful debts	-	6,296.40
Provision for doubtful advances	-	213.40
Provision for contingencies	-	-
	3,256.89	9,920.24
Movement in working capital :		
Trade receivable	-	(0.50)
Current and non-current financial assets	-	-
Other current and non-current assets	(779.74)	33.58
Current and non-current financial liabilities	(97.58)	(872.16)
Other current and non-current liabilities	1.28	13.83
Current and non-current provisions	(0.10)	0.42
Trade payable	-	(60.89)
	(876.14)	(885.72)
Cash generated From operations	(969.51)	(866.02)
Direct taxes paid (net of refunds)	-	-
Net cash flow used in operating activities (A)	(969.51)	(866.02)
Cash flow from investing activities		
Purchase of property, plant and equipment	-	(1.62)
Proceeds from sale of property, plant and equipment	-	-
Net cash used in investing activities (B)	-	(1.62)
Cash flow from financing activities		
Net proceeds / (repayment) of non current borrowings	-	-
Net proceeds / (repayment) of current borrowings	969.51	867.10
Interest paid	-	-
Net cash used in financing activities (C)	969.51	867.10
Net change in cash & cash equivalents (A + B + C)	-	(0.54)
Cash and cash equivalents at the beginning of year	0.38	0.92
Cash and cash equivalents at the end of year	0.38	0.38
Components of cash and cash equivalents		
Cash in hand	0.01	0.01
Balance with banks	0.37	0.37
Total cash & cash equivalents (refer note no 8)	0.38	0.38

Other disclosure required by Ind AS -7

Changes in liabilities arising from financing activities

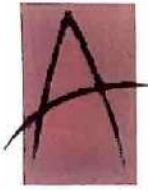
Particulars	Opening Balance	Cash Flows/ Interest Cost	Non - cash changes			Closing Balance
			Acquisitions	Transaction cost adjustment	Fair value changes	
Long term borrowings	437.89	65.12	-	-	-	503.01
Short term borrowings	52,763.15	2,408.64	-	-	-	55,171.79
Lease liabilities	-	-	-	-	-	-
Assets held to hedge	-	-	-	-	-	-
Total liabilities from financing activities	53,201.04	2,473.76	-	-	-	55,674.80

FOR ARCOTECH LIMITED

R. Pattanayak
Radhanath Pattanayak
WHOLE TIME DIRECTOR

Din No: 01189370









ARCOTECH LTD.

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ANNEXURE I

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026
 [See Regulation 33 of the SEBI (LODR) Regulations, 2015]

I.	Sl. No.	Particulars	Audited Figures	Adjusted Figures
			(as reported before adjusting for qualifications)	(audited figures after adjusting for qualifications)
			Rs. In Lacs	Rs. In Lacs
	1.	Turnover / Total income	0.39	0.39
	2.	Total Expenditure	3,350.65	6,404.09
	3.	Net Profit/(Loss)	(9,165.52)	(12,218.96)
	4.	Earnings Per Share	(8.73)	(11.64)
	5.	Total Assets	28,021.24	28,021.24
	6.	Total Liabilities	66,234.47	89,722.50
	7.	Net Worth	(38,213.23)	(61,701.25)
	8.	Any other financial item(s) (as felt appropriate by the management)		
II.	Audit Qualification (each audit qualification separately):			
	<p>a. Details of Audit Qualification: The restructuring of the company's business is under consideration by the lenders. Consequent to the filing of restructuring proposal with lenders, feasible TEV (techno economic viability) study/reports of the operations of the Company was conducted by outside agency where in certain reliefs/ concessions have been envisaged to make the project viable. Included in there is relief in interest rates effective from 01.11.2018. The company has provided interest at the rates mentioned in TEV. This along with other unprovided interest amounts to Rs. 3,053.44 lakhs (net of tax) for the current financial year. The company is in the process of settling the dues with the lenders towards which an amount of Rs. 1485.00 lacs has been deposited with the bankers and financial institutions, for which final approval from a lender is still awaited.</p>			
	<p>b. Type of Audit Qualification : Qualified Opinion</p>			
	<p>c. Frequency of qualification: Repetitive (appeared sixth time)</p>			
	<p>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: The management is of the view that the accounts of the company will be restructured accordingly the company and its bankers conducted TEV (techno economic viability) study. The company has considered its interest liabilities as per this restructuring plan. The company is in the process of settling the dues with the lenders towards which an amount of Rs. 1485.00 lacs has been deposited with the bankers and financial institutions, for which final approval from a lender is still</p>			
	<p>e. For Audit Qualification(s) where the impact is not quantified by the auditor: NA</p> <p>(i) Management's estimation on the impact of audit qualification: NA</p> <p>(ii) If management is unable to estimate the impact, reasons for the same: NA</p> <p>(iii) Auditors' Comments on (i) or (ii) above: NA</p>			
III.	Signatories:			
	 Radhanath Pattanayak Wholtime Director DIN: 01189370 Place: New Delhi Date: 30.05.2026	 Arvind Dadheech CFO PAN: CGEPD7200D	 Rohit Agrawal Audit Committee Chairman DIN: 06490313	 Amit Joshi For Amit Joshi & Associates Chartered Accountants FRN: 004898N M.No.083617

Note: Company has appointed Mr. Radhanath Pattanayak (DIN: 01189370) as its Whole Time Director (WTD) as per requirements of Section 203 of Companies Act, 2013 and therefore, Statement of Impact is signed by WTD in place of CEO/MD.



ANNEXURE

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.

Particulars	Item No. 2
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Re-appointment of M/s Dhar Tiku & Co. as Internal Auditor of the Company.
Date of appointment / re-appointment / cessation (as applicable) & term of appointment / re-appointment;	The Board at its meeting held today i.e. 30 th May, 2026 Re-appointed M/s Dhar Tiku & Co. as Internal Auditor of the Company for the Financial Year 2026-27.
Brief profile (in case of appointment)	M/s Dhar Tiku & Co. is a professionally managed and leading Chartered Accountancy firm based in New Delhi, having a rich experience of more than 20 years in the field of audit, management consultancy, tax consultancy, accounting services, manpower management, secretarial services etc.
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

For ARCOTECH LIMITED

R. 
DANWAL
PATTANAYAK

Radhanath Pattanayak
Whole Time Director
DIN: 01189370