ARCOTECH LTD.

Regd. Office/Works: 181, Sector-3, Industrial Growth Center Bawal-123501, Distt. Rewari, Haryana
Ph.: 01284-299400, Email : contact@arcotech.in, Website : www.arcotech.in
CIN : L34300HR1981PLC012151

14th November, 2026

BSE Ltd. Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001 **Scrip Code: 532914**	**National Stock Exchange of India Limited** Exchange Plaza, Bandra Kurla Complex. Bandra(E), Mumbai-400051 **Symbol: ARCOTECH**

Sub: Submission of Unaudited Financial Results for the quarter and Half Year ended on 30th September, 2026 pursuant to regulation 33 of SEBI (LODR) Regulations, 2015

Dear Sir

Please find enclosed a copy of the approved Unaudited Financial Results for the quarter and half year ended on 30th September, 2026 along with Limited Review Report given by the Statutory Auditors of the Company.

Please take the above information in your records in compliance with regulation 33 and other relevant regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is for your kind reference and record.

FOR ARCOTECH LIMITED

RADHANATH PATTANAYAK
Digitally signed by RADHANATH PATTANAYAK
Date: 2026.11.14 18:08:23 +05'30'

RADHANATH PATTANAYAK
WHOLE TIME DIRECTOR

Encl:
1. Unaudited Standalone financial Results with limited Review Report.

AGARWAL U R S & CO.
CHARTERED ACCOUNTANTS
Head Office :- A - 77, 2nd Floor, Sector 4, Noida, 201301, India
Gurugram office:- Plot No. 816, Sector 15, Part 2, Gurugram, 122001, India
E mail:- sachinn@agarwalurs.com, Mob:- + 91 9193 11 3753

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS OF ARCOTECH LIMITED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026 PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To
The Board of Directors,
Arcotech Limited,

Report on the Review of the Financial Results

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Arcotech Limited ("the Company") for the quarter and half year ended 30th September, 2026 (hereinafter referred to as "the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and has been 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, as amended, read with the relevant rules issued thereunder 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of Company personnel 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 the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR AGARWAL U R S & CO.
CHARTERED ACCOUNTANTS
(FRN: 013910C)

Sachinn K Agarwal
Partner
Membership No. 514666

Place: Noida
Date: 14.11.2026
UDIN: 26514666NBUGFV5897

ARCOTECH LTD.

Regd. Office/Works: 181, Sector-3, Industrial Growth Center Bawal-123501, Distt. Rewari, Haryana
Ph.: 01284-299400, Email : contact@arcotech.in, Website : www.arcotech.in
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PART-I

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(₹ in lakhs, except EPS)

SL NO.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	30.06.2026 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.3.2026 (Audited)
1	**Income**						
	Revenue from operations	0.02	-	-	0.02	-	-
	Other income	0.16	0.04	-	0.16	0.04	0.39
	Total income	**0.18**	**0.04**	**-**	**0.18**	**0.04**	**0.39**
2	**Expenses**						
	a) Cost of Material Consumed	-	-	-	-	-	-
	b) Change in inventory of Finished Good, Work in Progress and stock-in-trade	-	-	-	-	-	-
	c) Employee benefits expense	6.93	4.94	5.04	11.97	10.89	22.21
	d) Finance costs	559.58	558.17	559.90	1,119.48	1,115.76	2,254.02
	e) Depreciation and amortisation expense	247.80	247.80	247.96	495.76	507.64	1,003.26
	f) Other expenses	103.10	1.88	2.66	105.76	2.43	71.16
	Total expenses	**917.41**	**812.79**	**815.56**	**1,732.97**	**1,636.72**	**3,350.65**
3	**Profit/(Loss) before exceptional items and tax (1-2)**	**(917.23)**	**(812.75)**	**(815.56)**	**(1,732.79)**	**(1,636.68)**	**(3,350.26)**
4	Exceptional items (net)	-	-	-	-	-	-
5	**Profit/(Loss) before tax (3+4)**	**(917.23)**	**(812.75)**	**(815.56)**	**(1,732.79)**	**(1,636.68)**	**(3,350.26)**
6	**Tax expense:**						
	a) Current Tax	-	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	-	5,815.26
	c) MAT Credit entitlement	-	-	-	-	-	-
7	**Profit/(Loss) for the period from continuing operation (5-6)**	**(917.23)**	**(812.75)**	**(815.56)**	**(1,732.79)**	**(1,636.68)**	**(9,165.52)**
8	Profit/(Loss) for the period from discontinuing operation	-	-	-	-	-	-
9	**Tax expenses of discontinuing operation**	-	-	-	-	-	-
10	**Profit/(Loss) from discontinuing operation (after tax) (8-9)**	-	-	-	-	-	-
11	**Profit/(Loss) for the period (7+10)**	**(917.23)**	**(812.75)**	**(815.56)**	**(1,732.79)**	**(1,636.68)**	**(9,165.52)**
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
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-			(0.12)
	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)**	**(917.23)**	**(812.75)**	**(815.56)**	**(1,732.79)**	**(1,636.68)**	**(9,165.18)**
14	Paid-up equity share capital	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
15	Other equity						(40,313.23)
16	**Earnings per equity share (for continuing operation) (face value of Rs 2 per share) :**						
	Basic (Rs.)	(0.87)	(0.77)	(0.78)	(1.65)	(1.56)	(8.73)
	Diluted (Rs.)	(0.87)	(0.77)	(0.78)	(1.65)	(1.56)	(8.73)

For and on behalf of the Board of Directors

ARCOTECH LTD.

R. Pattanayak

(R.N. Pattanayak)
Whole Time Director, DIN: 01189370

Place: New Delhi
Date: 14-Nov-2026

PART-II

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

(₹ in lakhs)

Particulars	As at September 30,2026	As at March 31,2026
ASSETS		
Non-current assets		
Property, plant and equipment	11,236.10	11,731.86
Financial assets		
Investments	-	-
Other financial assets	10.10	-
Deferred tax assets (net)	11,583.12	11,583.12
Other non-current assets		
Subtotal	**22,829.32**	**23,314.98**
Current assets		
Inventories	2,792.29	2,733.24
Financial assets		
Trade receivables	51.61	51.58
Cash and cash equivalents	339.73	0.38
Other bank balances	18.44	18.28
Other current financial assets	7.76	7.76
Other current assets	770.65	1,895.02
Subtotal	**3,980.48**	**4,706.26**
Total Assets	**26,809.80**	**28,021.24**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	2,100.00	2,100.00
Other equity	(42,046.02)	(40,313.23)
Total equity	**(39,946.02)**	**(38,213.23)**
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Loan component of preference shares	539.03	503.01
Provisions	229.44	139.15
Deferred tax liabilities (Net)	-	-
Sub total	**768.47**	**642.16**
Current liabilities		
Financial Liabilities		
Short Term Borrowings	57,072.12	55,171.79
Trade payables		
- total outstanding dues of micro and small enterprises	-	-
- total outstanding dues other than micro and small enterprises	23.04	10.16
Other financial liabilities	5,038.67	6,548.60
Other current liabilities	78.52	86.76
Provisions	2,565.93	2,565.93
Current tax liabilities (net)	1,209.07	1,209.07
Sub total	**65,987.35**	**65,592.31**
Total Equity and Liabilities	**26,809.80**	**28,021.24**

For and on behalf of the Board of Directors

R. Pattanayak

(R.N. Pattanayak)
Whole Time Director, DIN: 01189370

ARCOTECH LTD.

Place: New Delhi
Date: 14-Nov-2026

PART-III

UNAUDITED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(₹ in lakhs)

Particulars	As at September 30, 2026	As at September 30, 2025
Cash flow from operating activities		
Profit before tax	(1,732.79)	(1,636.68)
Non cash adjustments to reconcile profit before tax to net cash flows :		
Depreciation and amortization	495.76	507.64
Finance costs	1,119.48	1,115.76
Interest Income	(0.16)	(0.04)
	1,615.08	**1,623.36**
Movement in working capital :		
Inventories	(59.05)	-
Trade receivable	(0.03)	
Current and non-current financial assets	(10.10)	-
Other current and non-current assets	1,124.37	0.15
Current and non-current financial liabilities	(1,783.54)	(6.98)
Other current and non-current liabilities	(8.24)	(0.85)
Trade payable	12.88	-
	(723.71)	**(7.68)**
Cash generated From operations	(841.42)	(21.00)
Direct taxes paid (net of refunds)	-	-
Net cash flow used in operating activities (A)	**(841.42)**	**(21.00)**
Cash flow from investing activities		
Purchase of property, plant and equipment	-	-
Investments purchased/realised during the year	0.00	0.01
Net cash used in investing activities (B)	**0.00**	**0.01**
Cash flow from financing activities		
Net proceeds / (repayment) of current borrowings	1,180.77	20.99
Net cash used in financing activities (C)	**1,180.77**	**20.99**
Net change in cash & cash equivalents (A + B + C)	**339.35**	**(0.00)**
Cash and cash equivalents at the beginning of year	**0.38**	**0.38**
Cash and cash equivalents at the end of year	**339.73**	**0.38**
Components of cash and cash equivalents		
Cash in hand	0.01	0.01
Balance with banks	339.72	0.37
Total cash & cash equivalents	**339.73**	**0.38**

Notes:

1. The Statement of Cash Flows has been prepared under the indirect method as set out in Ind AS 7 "Statement of Cash Flows".
2. Figures for the previous period have been regrouped/rearranged wherever necessary.

For and on behalf of the Board of Directors

ARCOTECH LTD.

(R.N. Pattanayak)
Whole Time Director, DIN: 01189370

Place: New Delhi
Date: 14-Nov-2026

Notes:

1 The above unaudited financial results for the quarter and half year ended 30th September, 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 14-Nov-2026 The Statutory Auditors of the Company have carried out a limited review of these results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other recognised accounting practices and policies to the extent applicable.

3 The Company has entered into settlement agreements with all secured lenders forming part of the Consortium/JLF as of 1 July 2026. Pursuant to the terms of these agreements, the Company has made part payments towards the settlement amounts.

4 The Company's operations constitute a single primary segment. Accordingly, no separate segment information is required under Ind AS 108 "Operating Segments".

5 The Company does not have any subsidiary, associate or joint venture as on 30th September, 2026. Accordingly, consolidated financial results are not applicable.

6 Figures for the previous periods have been regrouped/rearranged wherever necessary to make them comparable with those of the current period.

For and on behalf of the Board of Directors

ARCOTECH LTD.

R. Pattanayak

(R.N. Pattanayak)
Whole Time Director, DIN: 01189370

Place: New Delhi
Date: 14-Nov-2026