

ARIHANT SUPERSTRUCTURES LIMITED

CIN: L51900MH1983PLC029643

Regd Office: Arihant Aura, B-Wing, 25th Floor, Plot No. 13/1, TTC Industrial Area,
Thane Belapur Road, Turbhe, Navi Mumbai - 400 705

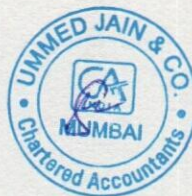
Tel: 022 - 62493333 Fax: 022 - 62493334 E-Mail: info@asl.net.in

Unaudited Standalone Financial Results for the Quarter ended June 30, 2025

(₹ in lakhs)

Particulars	For the Quarter ended			For the Year ended
	June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
	Unaudited	Refer Note 3	Unaudited	Audited
1 Income				
(a) Revenue from Operations	746.00	1,484.79	1,985.52	12,075.47
(b) Other Income	47.54	128.00	100.15	296.94
Total Income	793.54	1,612.79	2,085.67	12,372.41
2 Expenses				
(a) Cost of construction, land and development expenses	2,677.73	2,854.29	927.56	7,134.18
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3,305.74)	(3,217.13)	285.02	(2,773.63)
(c) Employee benefits expense	323.56	337.65	246.51	1,172.15
(d) Finance costs	637.25	434.96	24.48	491.30
(e) Depreciation expense	20.70	18.47	10.13	51.84
(f) Other expenses	432.97	1,515.86	582.86	4,307.59
Total expenses	786.47	1,944.10	2,076.56	10,383.43
3 Profit / (Loss) before exceptional items and tax (1 - 2)	7.07	(331.31)	9.11	1,988.98
4 Exceptional Items (net)	-	-	-	-
5 Profit / (Loss) before tax (3 + 4)	7.07	(331.31)	9.11	1,988.98
6 Tax expense:				
(a) Current tax expense	-	(121.97)	1.46	350.54
(b) MAT Credit Entitlement	-	(300.52)	(1.46)	(309.72)
(c) Deferred tax	0.64	(2.89)	4.42	0.28
	0.64	(425.38)	4.42	41.10
7 Profit / (Loss) after tax (5 - 6)	6.43	94.07	4.69	1,947.88
8 Other Comprehensive Income				
Items that will not be reclassified to profit & loss				
Remeasurement gain (loss) on defined benefit plans	-	17.14	-	17.14
Income Tax on Items that will not be reclassified to Profit or Loss	-	(4.99)	-	(4.99)
Other comprehensive income	-	12.15	-	12.15
9 Total Comprehensive Income for the period (7 + 8)	6.43	106.22	4.69	1,960.03
10 Earnings per share (of Rs.10/- each):				
(a) Basic	0.01	0.23	0.01	4.73
(b) Diluted*	0.01	0.22	0.01	4.50
(not annualized for the quarter)				

*The Company has issued 20,90,000 no. of equity shares on June 14, 2025 by converting 20,90,000 no. of share warrants, for Details refer Note no. 5.

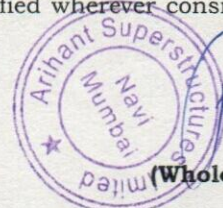


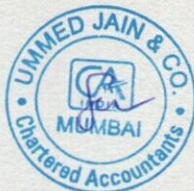
Notes:

- 1 The above unaudited Standalone Financial Results for the quarter ended June 30, 2025 which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on August 12, 2025. The statutory auditors of the Company have expressed unmodified opinion on the unaudited standalone financial results for the quarter ended June 30, 2025.
- 2 The company had issued and allotted warrant on a preferential basis up to 20,90,000 (Twenty Lakhs Ninety Thousand only) fully convertible warrants ("Warrants") to the person being an individual/entity not belonging to the Promoter Category ("Proposed Warrant Allottee"), based on the receipt of in-principle approval on September, 5th, 2023 under Regulation 28(1) of Securities and Exchange Board of India Page 1 (Listing Obligations and Disclosure Requirements) Regulations, 2015 for each convertible into, or exchangeable for, at an option of the Proposed Warrant Allottee, in one or more tranches, one Equity Share (pari- passu) of face value of INR 10/- (Indian Rupees Ten only) each, for cash at an issue price of INR 180.071/- (Indian Rupees One Hundred and Eighty only) per Warrant (including a premium of INR 170.071/- per Warrant) which is more than the price as determined by the Board in accordance with the pricing guidelines prescribed under Chapter V of the SEBI ICDR Regulations ("Warrant Issue Price") for an amount not exceeding INR 50,00,00,000 (Indian Rupees Fifty Crores), and to issue fresh Equity Shares on the conversion of Warrants on such terms and conditions as may be determined by the Board in accordance with the provisions of Chapter V of the SEBI ICDR Regulations or other applicable laws.

Fully Convertible equity share warrants 25% paid up, amounting to Rs. 9,40,87,097.50/- (Rupees Nine Crores Forty Lakhs Eighty Seven Thousand and Ninety Seven and Fifty Paise Only) was received from the allottees on December 20th, 2023. The balance amount of Rs. 28,22,61,292.5/- (Rupees Two Hundred Eighty-Two Million Two Hundred Sixty-One Thousand Two Hundred Ninety-Two and Fifty Paise only) has been received upon which 20,90,000 no. of equity shares allotted by converting 20,90,000 no. of share warrants on June 14, 2025.
- 3 The standalone amounts for the quarter ended 31st March, 2025 are the balancing amounts between the audited amounts in respect of the full financial year and the limited reviewed year to date amounts upto the third quarter of the relevant financial year.
- 4 As the Company's business activity falls within a single business segment viz. 'Development of Real Estate Property', the audited standalone financial results are reflective of the information required by Ind AS 108 "Operating segments".
- 5 In terms of the Accounting Policy for revenue recognition, estimates of revenues and costs are reviewed periodically by the management and the impact of any change in such estimates are recognized in the period in which such changes are determined.
- 6 Figures for Previous Periods have been regrouped/re-arranged and re-classified wherever considered to confirm to current period's classification.

Date : August 12, 2025**Place: Navi Mumbai****CIN : L51900MH1983PLC029643**


Parth Chhajjer
(Whole Time Director)



Limited Review Report on unaudited Standalone Financial Results of Arihant Superstructures Limited for the quarter ended 30th June 2025 and year to date results for the period from 1st April 2025 to 30th June 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Arihant Superstructures Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Arihant Superstructures Limited** ("the Company") for the quarter ended June 30, 2025 (the 'Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI Regulations, (the "Listing Obligation and Disclosure Requirements) Regulation 2015, as amended (the "Listing Regulations").
2. The Company's management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ('Ind AS 34') "Interim Financial Reporting" prescribed under section 133 of Companies act, 2013 as amended, read with relevant rules and regulations issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing Regulations as amended. The statement has been approved by the Company's Board of Directors. 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 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 statement is free of material misstatement. A review of Interim Financial Information consists of making inquiries, primarily of persons responsible for financial and accounting matter, 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.

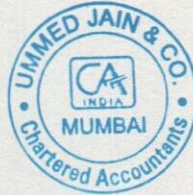


4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under section 133 of The Companies Act, 2013 as amended, read with other relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ummed Jain & Co.
Chartered Accountants
Firm Registration No.: 119250W

Ummed Jain

[CA U. M. Jain]
Partner
Membership No.: 070863



UDIN : 25070863BMLFST9304
Place : Mumbai
Date : August 12, 2025

ARIHANT SUPERSTRUCTURES LIMITED

CIN: L51900MH1983PLC029643

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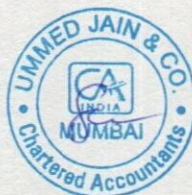
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Unaudited Consolidated Financial Results for the Quarter ended June 30, 2025

(₹ In Lakhs)

Particulars		For the Quarter ended			For the Year ended
		30-June-2025	31-March-2025	30-June-2024	31-March-2025
		Unaudited	Refer Note 6	Unaudited	Audited
1	Income				
	(a) Revenue from Operations	12,096.43	15,257.50	8,368.87	49,883.05
	(b) Other Income	198.28	221.34	50.12	477.47
	Total Income	12,294.71	15,478.84	8,418.99	50,360.52
2	Expenses				
	(a) Cost of construction, land and development expenses	10,949.11	18,090.14	6,385.17	45,063.26
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(4,536.30)	(8,534.35)	(1,464.33)	(16,635.74)
	(c) Employee benefit expenses	810.08	860.23	693.62	3,175.03
	(d) Finance costs	1,702.93	1,371.29	792.62	4,048.10
	(e) Depreciation expenses	61.90	64.45	55.31	236.93
	(f) Other expenses	1,183.76	2,615.75	1,696.59	7,854.26
	Total expenses	10,171.48	14,467.51	8,158.98	43,741.84
3	Profit / (loss) before exceptional items and tax (1 - 2)	2,123.23	1,011.33	260.01	6,618.68
4	Exceptional Items (net)	-	-	-	-
5	Profit / (loss) before tax (3 + 4)	2,123.23	1,011.33	260.01	6,618.68
6	Tax expense:				
	(a) Current tax expense	534.43	217.59	56.90	1,496.87
	(b) Mat Credit Entitlement	-	(300.52)	(1.46)	(309.72)
	(c) Deferred tax	(1.82)	(32.39)	5.14	(36.09)
7	Profit / (loss) after tax (5 - 6)	1,590.62	1,126.65	199.43	5,467.62
8	Other Comprehensive Income				
	(a) Items that will not be classified to profit & loss				
	Remeasurement gain loss on defined benefit plans	-	132.70	-	132.70
	Income Tax on Items that will not be reclassified to Profit or Loss	-	(34.08)	-	(34.08)
	Other comprehensive income	-	98.62	-	98.62
9	Non- Controlling Interest	635.15	446.66	78.74	1,442.28
10	Total Comprehensive income for the period (7 + 8 - 9)	955.47	778.61	120.69	4,123.96
11	Earnings per share (of Rs.10/- each):				
	(a) Basic	2.21	1.89	0.29	10.02
	(b) Diluted*	2.21	1.80	0.28	9.54
	(not annualized for the quarter)				

*The Company has issued 20,90,000 no. of equity shares on June 14, 2025 by converting 20,90,000 no. of share warrants, for Details refer Note no. 5.



Notes :

- 1 The Unaudited Consolidated Financial Results for the quarter ended June 30, 2025 which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on August 12, 2025. The statutory auditors of the Company have carried out the limited review of above financial results of the Group and expressed an unmodified conclusion.
- 2 The Standalone Financial Results for the quarter ended June 30, 2025 are summarized below and detailed have been submitted to the BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com), where the equity shares of the Company are listed.

(₹ in Lakhs)

Particulars	Quarter Ended			Year Ended
	30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
	Unaudited	Refer Note 6	Unaudited	Audited
Total Income*	793.54	1,612.79	2,085.67	12,372.41
Profit Before Tax	7.07	(331.31)	8.35	1,988.98
Profit After Tax for the period / Year	6.43	94.07	3.93	1,947.88

*Includes Revenue from operations and Other Income.

- 3 The above stated figures are in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013, wherein Standalone Net Worth as at 30.06.2025 and Profit After Tax (PAT) for the quarter ended 30.06.2025 of Holding and Subsidiaries are as follows -

(₹ in lakhs)

Particulars	Net Worth	Profit After Tax (PAT)
Arihant Superstructures Ltd.	25,482.47	6.43
Arihant Vatika Realty Pvt. Ltd.	11,836.76	1,262.27
Arihant Abode Ltd.	4,164.34	177.63
Arihant Gruhnirman Pvt. Ltd.	(21.81)	(3.66)
Arihant Aashiyana Pvt. Ltd.	2,742.68	147.95
Dwellcons Pvt. Ltd.	499.99	-
Total	44,704.43	1,590.62

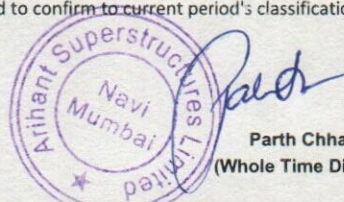
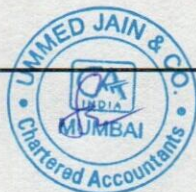
- 4 The Subsidiaries considered in the Consolidated Financial Statements as at June 30, 2025 are namely Arihant Abode Ltd (60%), Arihant Vatika Realty Pvt. Ltd (60%), Arihant Gruhnirman Pvt. Ltd (60%), Arihant Aashiyana Pvt. Ltd (60%) and Dwellcons Pvt. Ltd (100%).
- 5 The company had issued and allotted warrant on a preferential basis up to 20,90,000 no. (Twenty Lakhs Ninety Thousand only) fully convertible warrants ("Warrants") to the person being an individual/entity not belonging to the Promoter Category ("Proposed Warrant Allottee"), based on the receipt of in-principle approval on September, 5th, 2023 under Regulation 28(1) of Securities and Exchange Board of India Page 1 (Listing Obligations and Disclosure Requirements) Regulations, 2015 for each convertible into, or exchangeable for, at an option of the Proposed Warrant Allottee, in one or more tranches, one Equity Share (pari- passu) of face value of INR 10/- (Indian Rupees Ten only) each, for cash at an issue price of INR 180.071/- (Indian Rupees One Hundred and Eighty only) per Warrant (including a premium of INR 170.071/- per Warrant) which is more than the price as determined by the Board in accordance with the pricing guidelines prescribed under Chapter V of the SEBI ICDR Regulations ("Warrant Issue Price") for an amount not exceeding INR 50,00,00,000 (Indian Rupees Fifty Crores), and to issue fresh Equity Shares on the conversion of Warrants on such terms and conditions as may be determined by the Board in accordance with the provisions of Chapter V of the SEBI ICDR Regulations or other applicable laws.

Fully Convertible equity share warrants 25% paid up, amounting to Rs. 9,40,87,097.50/- (Rupees Nine Crores Forty Lakhs Eighty Seven Thousand and Ninety Seven and Fifty Paise Only) was received from the allottees on December 20th, 2023. The balance amount of Rs. 28,22,61,292.5/- (Rupees Two Hundred Eighty-Two Million Two Hundred Sixty-One Thousand Two Hundred Ninety-Two and Fifty Paise only) has been received upon which 20,90,000 no. of equity shares allotted by converting 20,90,000 no. of share warrants on June 14, 2025.
- 6 The figures for the quarter ended 31-March-2025 are the balancing figures between audited results in respect of full financial year and the published year to date reviewed figures upto the third quarter ended 31-December-2024.
- 7 As the Company's business activity falls within a single business segment viz. 'Development of Real Estate Property', the Unaudited consolidated financial results are reflective of the information required by Ind AS 108 "Operating segments".
- 8 In terms of the Accounting Policy for revenue recognition, estimates of revenues and costs are reviewed periodically by the management and the impact of any change in such estimates are recognized in the period in which such changes are determined.
- 9 Figures for Previous Periods have been regrouped/re-arranged and re-classified wherever considered to confirm to current period's classification.

Date : August 12, 2025

Place: Navi Mumbai

CIN: L51900MH1983PLC029643



Parth Chhajjer
(Whole Time Director)

ARIHANT SUPERSTRUCTURES LIMITED

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CIN: L51900MH1983PLC029643

Extract of Unaudited Consolidated Financial Results for the Quarter Ended June 30, 2025

Particulars	Consolidated			
	Quarter Ended			Year Ended
	30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
	Unaudited	Refer Note 6	Unaudited	Audited
Total Income from Operations (net)	12,294.71	15,478.84	8,418.99	50,360.52
Net Profit / (Loss) from Ordinary activities after Tax	1,590.62	1,126.65	199.43	5,467.62
Net Profit / (Loss) for the period after Tax (after Non Controlling Interest)	955.47	778.61	120.69	4,123.96
*Includes Revenue from operations and Other Income.				
Equity Share Capital	4,325.00	4,116.00	4,116.00	4,116.00
Earning Per Share (of ₹ 10/- each)				
Basic	2.21	1.89	0.29	10.02
Diluted*	2.21	1.80	0.28	9.54

*The Company has issued 20,90,000 equity shares on June 14, 2025 by converting 20,90,000 share warrants, for Details refer note no. 5.

Notes

- The Unaudited Consolidated Financial Results for the quarter ended June 30, 2025 which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on August 12, 2025. The statutory auditors of the Company have carried out the limited review of above financial results of the Group and expressed an unmodified conclusion.
- Financial Results of Arihant Superstructures Limited (Standalone Information):

Particulars	Quarter Ended			Year Ended
	30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
	Unaudited	Refer Note 6	Unaudited	Audited
Total Income*	793.54	1,612.79	2,085.67	12,372.41
Profit/(Loss) Before Tax	7.07	(331.31)	8.35	1,988.98
Profit/(Loss) After Tax for the period	6.43	94.07	3.93	1,947.88
Basic EPS	0.01	0.23	0.01	4.73
Diluted EPS	0.01	0.22	0.01	4.50
*Includes Revenue from operations and Other Income.				

- The above stated figures are in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013, wherein Standalone Net Worth as at 30.06.2025 and Profit After Tax (PAT) for the quarter ended 30.06.2025 of Holding and Subsidiaries are as follows -

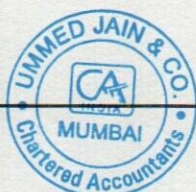
Particulars	₹ in Lakhs)	
	Net Worth	Profit After Tax (PAT)
Arihant Superstructures Ltd.	25,482.47	6.43
Arihant Vatika Realty Pvt. Ltd.	11,836.76	1,262.27
Arihant Abode Ltd.	4,164.34	177.63
Arihant Gruhnirman Pvt. Ltd.	(21.81)	(3.66)
Arihant Aashiyana Pvt. Ltd.	2,742.68	147.95
Dwellcons Pvt. Ltd.	499.99	-
Total	44,704.43	1,590.62

- The Subsidiaries considered in the Consolidated Financial Statements as at June 30, 2025 are namely Arihant Abode Ltd (60%), Arihant Vatika Realty Pvt. Ltd (60%), Arihant Gruhnirman Pvt. Ltd (60%), Arihant Aashiyana Pvt. Ltd (60%) and Dwellcons Pvt. Ltd (100%).
- The company had issued and allotted warrant on a preferential basis up to 20,90,000 no. (Twenty Lakhs Ninety Thousand only) fully convertible warrants ("Warrants") to the person being an individual/entity not belonging to the Promoter Category ("Proposed Warrant Allottee"), based on the receipt of in-principle approval on September, 5th, 2023 under Regulation 28(1) of Securities and Exchange Board of India Page 1 (Listing Obligations and Disclosure Requirements) Regulations, 2015 for each convertible into, or exchangeable for, at an option of the Proposed Warrant Allottee, in one or more tranches, one Equity Share (pari-passu) of face value of INR 10/- (Indian Rupees Ten only) each, for cash at an issue price of INR 180.071/- (Indian Rupees One Hundred and Eighty only) per Warrant (including a premium of INR 170.071/- per Warrant) which is more than the price as determined by the Board in accordance with the pricing guidelines prescribed under Chapter V of the SEBI ICDR Regulations ("Warrant Issue Price") for an amount not exceeding INR 50,00,00,000 (Indian Rupees Fifty Crores), and to issue fresh Equity Shares on the conversion of Warrants on such terms and conditions as may be determined by the Board in accordance with the provisions of Chapter V of the SEBI ICDR Regulations or other applicable laws.
- Fully Convertible equity share warrants 25% paid up, amounting to Rs. 9,40,87,097.50/- (Rupees Nine Crores Forty Lakhs Eighty Seven Thousand and Ninety Seven and Fifty Paise Only) was received from the allottees on December 20th, 2023. The balance amount of Rs. 28,22,61,292.5/- (Rupees Two Hundred Eighty-Two Million Two Hundred Sixty-One Thousand Two Hundred Ninety-Two and Fifty Paise only) has been received upon which 20,90,000 no. of equity shares allotted by converting 20,90,000 no. of share warrants on June 14, 2025.
- The figures for the quarter ended 31-March-2025 are the balancing figures between audited results in respect of full financial year and the published year to date reviewed figures upto the third quarter ended 31-December-2024.
- As the Company's business activity falls within a single business segment viz. 'Development of Real Estate Property', the Unaudited consolidated financial results are reflective of the information required by Ind AS 108 "Operating segments".
- In terms of the Accounting Policy for revenue recognition, estimates of revenues and costs are reviewed periodically by the management and the impact of any change in such estimates are recognized in the period in which such changes are determined.
- Figures for Previous Periods have been regrouped/re-arranged and re-classified wherever considered to confirm to current period's classification.
- The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchanges Website viz. www.bseindia.com & www.nseindia.com. The same is also available on the Company's Website viz. www.asl.net.in

Date : August 12, 2025

Place: Navi Mumbai

CIN: L51900MH1983PLC029643



Parth Chhajer
(Whole Time Director)

Limited Review Report on unaudited Consolidated Financial Results of Arihant Superstructures Limited for the quarter ended 30th June 2025 and year to date results for the period from 1st April 2025 to 30th June 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Arihant Superstructures Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Arihant Superstructures Limited** ("the Holding") and its subsidiaries (the Holding and its subsidiaries together referred to as 'the Group'), for the quarter ended June 30, 2025 (the "Statement") attached herewith, being submitted by the Holding pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. The Holding Company's management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ('Ind AS 34') "Interim Financial Reporting" prescribed under section 133 of Companies act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of Listing Regulations. The statement has been approved by the Holding Company's Board of Directors. 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 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 statement is free of material misstatement. A review of Interim Financial Information consists of making inquiries, primarily of persons responsible for financial and accounting matter, 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.



We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:
 - Arihant Abode Limited;
 - Arihant Vatika Realty Private Limited;
 - Arihant Aashiyana Private Limited;
 - Arihant Gruhnirman Private Limited;
 - Dwellcons Private Limited
5. Based on our review conducted and procedures performed 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 aforesaid Indian Accounting Standard specified under section 133 of The Companies Act, 2013 as amended, read with other relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

6. We have not reviewed the interim financial information of 1Subsidiary, namely Dwellcons Private Limited, which has been reviewed by other auditor. The interim financial result reflects total assets of Rs. 3820.59 lakhs as of 30th June 2025 and revenue Rs. NIL for the quarter ended 30th June 2025 have been considered in the consolidated financial results.

For Ummed Jain & Co.

Chartered Accountants

Firm Registration No.: 119250W

Ummed Jain

[CA U.M. Jain]

Partner

Membership No.: 070863



UDIN : 25070863BNLFSS8949

Place : Mumbai

Date : August 12, 2025