



CONTINUING STABILITY

ARIHANT
SUPERSTRUCTURES LTD.
CONTINUING STABILITY

Date: 12.11.2025

Corporate Relations Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001 Scrip Code: 506194 Class of Security: Equity	Listing Compliance Department National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, G Block, Bandra-Kurla Complex, Bandra (East), Mumbai - 400 051 Symbol: ARIHANTSUP Series: EQ
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Sub: Outcome of the 04/2025-26 meeting of the Board of Directors of Arihant Superstructures Limited ("Company") held on November 12, 2025.

Dear Sir/Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we would like to hereby submit the outcome for the Board Meeting held on **Wednesday, November 12, 2025 at 12.00 p.m.** at the registered office of the Company at Arihant Aura" 25th Floor, B Wing, Plot No. 13/1, TTC Industrial Area, Thane Belapur Road, Turbhe, Navi Mumbai – 400705.

The brief details of the major business transacted at the Board Meeting were as follows:

1.	Reviewed and took note of the compliances under SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 for the quarter ended September 30, 2025.
2.	Considered and took on record the Internal Audit Report for the quarter ended September 30, 2025
3.	Considered and approved the Unaudited Accounts of the Subsidiary Companies for the quarter and half year ended September 30, 2025.
4.	Considered and approved the Unaudited Accounts (Standalone and Consolidated) along with the Limited Review Report of the Company for the quarter and half year ended September 30, 2025.
5.	Reviewed and approved the Related Party Transactions/Transactions under Omnibus Approval of the Company for the quarter ended June 30, 2025.
6.	Considered and approved the reconstitution of the Committee of the Board of Directors.
7.	Appointment of new Registrar and Share Transfer Agent KFin Technologies Limited.
8.	Considered and took note the resignation of M/s. Ummed Jain & Co., Chartered Accountants (Firm Registration No. 119250W), Statutory Auditor of the Company.
9.	Considered and approved the appointment of M/s. K J K & Associates, Chartered Accountants (Firm Registration No. 112159W) as Statutory Auditors to fill up the casual vacancy, caused due to resignation of M/s. Ummed Jain & Co., Chartered Accountants (Firm Registration No. 119250W).
10.	Approved the draft Notice of Postal Ballot incorporating the proposed resolutions and explanatory statement.

L51900MH1983PLC029643

Arihant Aura, B-Wing, 25th Floor, Plot No 13/1,
TTC Industrial Area, Thane Belapur Road,
Turbhe, Navi Mumbai, Maharashtra - 400705

Tel.: 022 6249 3333
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Email : info@asl.net.in



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The Board meeting was concluded at 03.20 P.M.

You are requested to kindly take the above information on record.

Thanking you,

Yours faithfully,

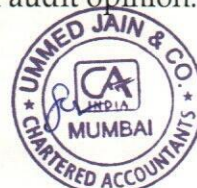
**For and on behalf of the Board of Directors
Arihant Superstructures Limited**

**Parth Chhajer
Whole-time Director
DIN: 06646333**

Limited Review Report on unaudited Standalone Financial Results of Arihant Superstructures Limited for the quarter and half year ended 30th September 2025 and year to date results for the period from 1st April 2025 to 30th September 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 and half year ended September 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 Umed Jain & Co.

Chartered Accountants

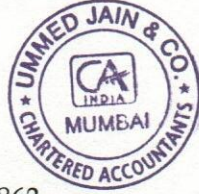
Firm Registration No.: 119250W

Umed Jain

[CA U. M. Jain]

Partner

Membership No.: 070863



UDIN : 25070863BMLFV41374

Place : Mumbai

Date : 12th November, 2025

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 Statement of Assets and Liabilities as at September 30, 2025

(₹ in lakhs)

Particulars	As at Sept 30, 2025	As at March 31, 2025
	Unaudited	Audited
A ASSETS		
Non Current Assets		
(a) Property, Plant & Equipment		
(i) Tangible Assets - Gymkhana Land	3,724.49	3,724.49
(ii) Tangible Assets - Others	655.53	492.32
(iii) Intangible Assets	3.84	3.54
(iv) Capital Work in Progress - Gymkhana Building	1,188.15	347.72
(b) Investment in Property	252.28	254.30
(c) Financial Assets		
(i) Investments	505.41	505.41
(ii) Loans	-	-
(iii) Other Financial Assets	773.27	665.82
	7,102.97	5,993.60
Current Assets		
(a) Inventories	26,062.07	20,139.40
(b) Financial Assets		
(i) Investments	14.89	2.66
(ii) Trade Receivable	4,510.39	4,556.86
(iii) Cash & Cash Equivalents	223.15	555.44
(iv) Loans	1.50	1.65
(v) Other Financial Assets	85.15	160.98
(c) Current Tax Assets	331.85	49.18
(d) Other Current Assets	4,348.36	3,325.04
(e) Land	39,862.40	34,928.03
	75,439.76	63,719.24
TOTAL ASSETS	82,542.73	69,712.84
B EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	4,325.00	4,116.00
(b) Instruments entirely Equity in nature	-	940.87
(c) Other Equity	21,020.86	17,596.56
	25,345.86	22,653.43
Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	36,254.75	31,612.94
(b) Deferred Tax Liabilities (net)	18.78	13.90
(c) Provisions	13.27	13.27
	36,286.80	31,640.11
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,189.34	566.91
(ii) Trade Payables		
Due from Micro and Small Enterprises	341.06	174.59
Due from Others	3,595.01	2,729.30
(iii) Other Financial Liabilities	1,523.83	2,214.15
(b) Current Tax Liabilities		
(c) Other Current Liabilities		
(i) Advance from Customers	12,236.85	8,722.83
(ii) Other Current Liabilities	840.35	850.74
(d) Provisions	183.63	160.78
	20,910.07	15,419.30
TOTAL EQUITY AND LIABILITIES	82,542.73	69,712.84

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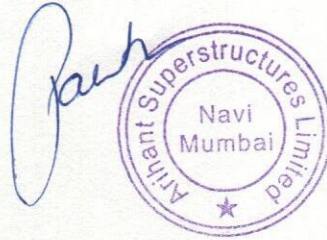
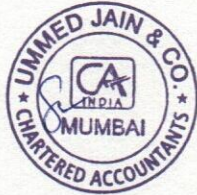


Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2025

(₹ in lakhs)

Particulars	For the Quarter ended			For the Half Year ended		For the Year Ended
	Sept 30, 2025	June 30, 2025	Sept 30, 2024	Sept 30, 2025	Sept 30, 2024	Mar 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
(a) Revenue from Operations	1,316.92	746.00	2,415.71	2,062.92	4,401.13	12,075.47
(b) Other Income	54.02	47.54	59.04	101.56	159.30	296.94
Total Income	1,370.94	793.54	2,474.75	2,164.48	4,560.43	12,372.41
2 Expenses						
(a) Cost of construction, land and development expenses	2,438.82	2,677.73	1,263.92	5,116.55	2,191.49	7,134.18
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2,616.93)	(3,305.74)	(305.99)	(5,922.67)	(20.97)	(2,773.63)
(c) Employee benefits expense	350.99	323.56	280.22	674.55	526.73	1,172.15
(d) Finance costs	605.21	637.25	13.92	1,242.46	38.40	491.30
(e) Depreciation expense	24.43	20.70	10.09	45.13	20.22	51.84
(f) Other expenses	514.74	432.97	711.87	947.73	1,295.49	4,307.59
Total expenses	1,317.26	786.47	1,974.03	2,103.75	4,051.36	10,383.43
3 Profit / (Loss) before exceptional items and tax (1 - 2)	53.68	7.07	500.72	60.73	509.07	1,988.98
4 Exceptional Items (net)	-	-	-	-	-	-
5 Profit / (Loss) before tax (3 + 4)	53.68	7.07	500.72	60.73	509.07	1,988.98
6 Tax expense:						
(a) Current tax expense	15.63	-	88.94	15.63	90.40	350.54
(b) MAT Credit Entitlement	-	-	(14.70)	-	(16.16)	(309.72)
(c) Deferred tax	4.24	0.64	(8.41)	4.88	(3.99)	0.28
	19.87	0.64	65.83	20.51	70.25	41.10
7 Profit / (Loss) after tax (5 - 6)	33.81	6.43	434.89	40.22	438.82	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
Income Tax on items that will not be reclassified to Profit or Loss	-	-	-	-	-	(4.99)
Other comprehensive income	-	-	-	-	-	12.15
9 Total Comprehensive Income for the period (7 + 8)	33.81	6.43	434.89	40.22	438.82	1,960.03
10 Earnings per share (of Rs.10/- each):						
(a) Basic	0.08	0.01	1.06	0.09	1.07	4.73
(b) Diluted*	0.08	0.01	1.01	0.09	1.01	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.



ARIHANT SUPERSTRUCTURES LIMITED

CIN: L51900MH1983PLC029643

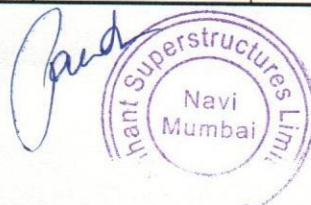
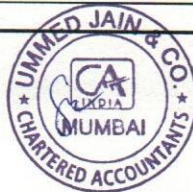
Regd Office: Arihant Aura, B-Wing, 25th Floor, Plot No. 13/1, TTC Industrial Area,
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Tel: 022 - 62493333 Fax: 022 - 62493334 E-Mail: info@asl.net.in

Unaudited Standalone Cash Flow Statement for the Half Year ended September 30, 2025

(₹ in lakhs)

Particulars	Half year ended Sept 30, 2025	Half year ended Sept 30, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax and before Extra ordinary Items :	60.73	509.07
Adjustment for Non Cash Items		
Depreciation & Amortisation	45.13	20.22
Loss on Sale of Fixed Assets	-	0.75
Profit on Sale of Fixed Assets	-	(25.00)
Loss / (Profit) from Partnership firm	(0.43)	-
Interest Paid	1,242.46	38.40
Interest Received	(19.28)	(121.85)
Remeasurement (gain)/ loss on defined benefit plans	-	-
Sundry balances written off	31.17	-
	1,359.78	421.59
Changes in Working Capital		
(Increase) / Decrease in Inventories	(5,922.67)	(20.97)
(Increase) / Decrease in Financial Assets	110.22	2,438.15
(Increase) / Decrease in Non- Financial Assets	(6,240.34)	(6,367.21)
Increase / (Decrease) in Financial Liability	1,964.30	628.63
Increase / (Decrease) in Non-Financial Liability	3,495.29	2,622.50
Cash flow from Operating Activities before Tax and Extraordinary Items	(5,233.42)	(277.31)
Income Tax paid	(15.64)	(212.05)
Cash flow from Operating Activities before Extraordinary Items	(5,249.06)	(489.36)
Adjustment for Extraordinary Items	-	-
Cash Generated / (Used) from Operating Activities	(5,249.06)	(489.36)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase)/Sale of Fixed Assets (Net)	(1,049.08)	-
(Purchase)/Sale of Investments In property	(105.44)	-
(Purchase)/Sale of Investments In Equity	-	-
(Loss) / Profit from Partnership firm	0.44	-
Dividend and Dividend distribution Tax Paid	-	(124.91)
Interest Received on Investment	19.30	121.85
Cash Generated from Investment Activities	(1,134.78)	(3.06)
CASH FLOW FROM FINANCING ACTIVITIES		
C. Issue of Share Warrants	(940.88)	-
Issue of Share Capital	209.00	-
Increase/(Decrease) in Security Premium	3,554.49	-
Increase/(Decrease) in Borrowing	4,641.81	828.76
Interest paid	(1,242.46)	(38.40)
Dividend Paid	(170.41)	-
Cash Generated from Financing Activities	6,051.55	790.36
Net Increase in Cash & Cash Equivalents	(332.29)	297.94
Opening Balance of Cash & Cash Equivalents	555.44	173.90
Closing Balance of Cash & Cash Equivalents	223.15	471.84
(i) Cash in Hand	6.13	6.32
(ii) Balance with Bank	217.02	423.33
(iii) Balance with Fixed Deposit	-	42.19
Closing Balance of Cash & Cash Equivalents	223.15	471.84



Notes:

- 1 The above unaudited Standalone Financial Results for the quarter and half year ended September 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 November 12, 2025. The statutory auditors of the Company have expressed unmodified opinion on the unaudited standalone financial results for the quarter ended September 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 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".
- 4 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.
- 5 Figures for Previous Periods have been regrouped/re-arranged and re-classified wherever considered to confirm to current period's classification.

Date : November 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 and half year ended 30th September 2025 and year to date results for the period from 1st April 2025 to 30th September 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 and half year ended September 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 did not review the interim financial statements of one of the subsidiary Dwellcons Private Limited included in the consolidated unaudited financial results, whose interim financial statements reflect total assets of Rs. 3917.64 Lacs as at September 30, 2025, and total revenues of Rs. NIL, total net profit/loss) after tax of Rs. NIL for the half year ended September 30, 2025, as considered in the consolidated unaudited financial results. These interim financial statements have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.
- Our conclusion on the Statement is not modified in respect of the above matter.

For Ummed Jain & Co.

Chartered Accountants

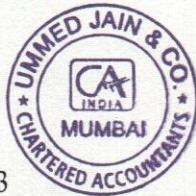
Firm Registration No.: 119250W

Ummed Jain

[CA U.M. Jain]

Partner

Membership No.: 070863



UDIN : 25070863 BMLFV29142

Place : Mumbai

Date : 12th November, 2025

ARIHANT SUPERSTRUCTURES LIMITED

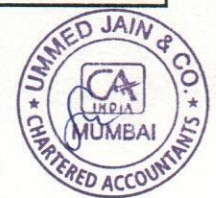
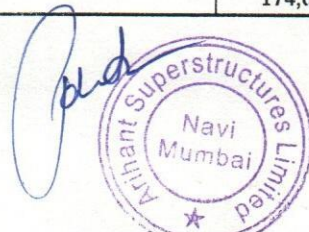
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Tel: 022 - 62493333 Fax: 022 - 62493334 E-Mail: info@asl.net.in

Unaudited Consolidated Statement of Assets and Liabilities as at September 30, 2025

Particulars	(₹ In Lakhs)	
	As at Sept 30, 2025	As at March 31, 2025
	Unaudited	Audited
A ASSETS		
NON CURRENT ASSETS		
(a) Property, Plant & Equipment		
(i) Tangible Assets - Gymkhana Land	3,724.49	3,724.49
(ii) Tangible Assets - Hotel Land	3,794.36	3,109.56
(iii) Tangible Assets - Others	1,202.24	1,120.31
(iv) Intangible Assets	6.71	6.69
(v) Capital Work-In-Progress - Gymkhana Building	1,188.15	347.72
(vi) Capital Work-In-Progress - Hotel Building	68.69	44.91
(b) Investment in Property	1,452.13	1,460.20
(c) Financial Assets		
(i) Investments in Equity	0.16	0.16
(ii) Other Financial Assets	1,777.47	4,672.24
(d) Deferred Tax Asset (net)	24.47	24.39
SUB-TOTAL	13,238.87	14,510.67
CURRENT ASSETS		
(a) Inventories	81,755.45	72,847.32
(b) Financial Assets		
(i) Investment	14.89	2.66
(ii) Trade Receivable	12,883.32	11,380.30
(iii) Cash & Cash Equivalents	1,821.31	1,818.16
(iv) Loans	4.72	8.27
(v) Other Financial Assets	2,598.75	2,824.19
(c) Land	52,733.55	47,548.48
(d) Other Current Assets	9,026.63	7,628.43
SUB-TOTAL	160,838.62	144,057.81
TOTAL ASSETS	174,077.49	158,568.48
B EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	4,325.00	4,116.00
(b) Instruments entirely equity in nature	-	940.87
(c) Other Equity	30,810.48	25,860.03
(d) Non- Controlling Interest	7,882.19	6,862.36
SUB-TOTAL	43,017.67	37,779.26
LIABILITIES		
NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	78,544.15	70,403.30
(b) Provisions	21.99	21.99
SUB-TOTAL	78,566.14	70,425.29
CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	4,994.01	3,434.01
(ii) Trade Payables		
Due to Micro and Small Enterprises	981.42	960.24
Due to Others	7,938.09	6,672.16
(iii) Other Financial Liabilities	1,572.13	2,796.19
(b) Other Current Liabilities		
(i) Advance from Customers	34,627.58	34,203.77
(ii) Other Current Liabilities	1,403.97	1,213.07
(c) Provisions	585.48	374.15
(d) Current Tax Liabilities (Net)	391.00	710.34
SUB-TOTAL	52,493.68	50,363.93
TOTAL EQUITY & LIABILITIES	174,077.49	158,568.48



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

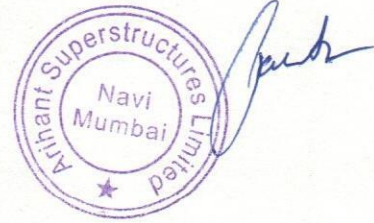
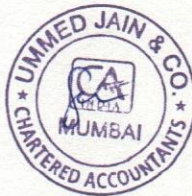
Tel: 022 - 62493333 Fax: 022 - 62493334 E-Mail: info@asl.net.in

Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2025

(₹ In Lakhs)

Particulars	For the Quarter ended			For the Half Year ended		For the Year ended
	30-Sept-2025	30-June-2025	30-Sept-2024	30-Sept-2025	30-Sept-2024	31-Mar-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
(a) Revenue from Operations	12,265.14	12,096.43	11,180.24	24,361.57	19,549.10	49,883.05
(b) Other income	118.07	198.28	119.63	316.36	169.74	477.47
Total Income	12,383.21	12,294.71	11,299.87	24,677.93	19,718.84	50,360.52
2 Expenses						
(a) Cost of construction, land and development expenses	11,405.65	10,949.11	9,276.58	22,354.75	15,661.75	45,063.26
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(4,371.83)	(4,536.30)	(3,205.45)	(8,908.13)	(4,669.78)	(16,635.74)
(c) Employee benefit expenses	927.31	810.08	786.38	1,737.39	1,480.00	3,175.03
(d) Finance costs	1,704.52	1,702.93	939.75	3,407.46	1,732.37	4,048.10
(e) Depreciation expenses	71.86	61.90	56.92	133.76	112.22	236.93
(f) Other expenses	1,309.05	1,183.76	1,432.75	2,492.82	3,129.35	7,854.26
Total expenses	11,046.56	10,171.48	9,286.93	21,218.05	17,445.91	43,741.84
3 Profit / (loss) before exceptional items and tax (1 - 2)	1,336.65	2,123.23	2,012.94	3,459.88	2,272.93	6,618.68
4 Exceptional Items (net)	-	-	-	-	-	-
5 Profit / (loss) before tax (3 + 4)	1,336.65	2,123.23	2,012.94	3,459.88	2,272.93	6,618.68
6 Tax expense:						
(a) Current tax expense	339.34	534.43	444.47	873.77	501.37	1,496.87
(b) Mat Credit Entitlement	-	-	(14.70)	-	(16.16)	(309.72)
(c) Deferred tax	1.75	(1.82)	(14.29)	(0.08)	(9.16)	(36.09)
7 Profit / (loss) after tax (5 - 6)	995.56	1,590.62	1,597.46	2,586.19	1,796.88	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
Income Tax on Items that will not be reclassified to Profit or Loss	-	-	-	-	-	(34.08)
Other comprehensive income	-	-	-	-	-	98.62
9 Non- Controlling Interest	384.68	635.15	465.11	1,019.83	543.85	1,442.28
10 Total Comprehensive income for the period (7 + 8 - 9)	610.88	955.47	1,132.35	1,566.36	1,253.03	4,123.96
11 Earnings per share (of Rs.10/- each):						
(a) Basic	1.41	2.21	2.75	3.62	3.04	10.02
(b) Diluted*	1.41	2.21	2.62	3.62	2.90	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.



ARIHANT SUPERSTRUCTURES LIMITED

CIN: L51900MH1983PLC029643

Regd Office: Arihant Aura, B-Wing, 25th Floor, Plot No. 13/1, TTC Industrial Area,

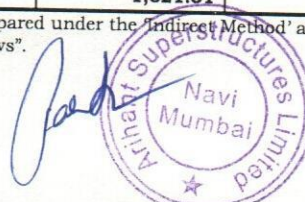
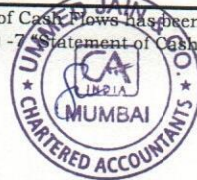
Thane Belapur Road, Turbhe, Navi Mumbai - 400 705

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

Unaudited Consolidated Cash Flow Statement for Half Year ended September 30, 2025

		(₹ In Lakhs)	
Particulars		Half Year ended Sept 30, 2025	Half Year ended Sept 30, 2024
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax and before Extra ordinary Items :	3,459.88	2,272.93
	Adjustment for Non Cash Items		
	Depreciation & Amortisation	133.76	112.22
	Add :- Non Operating Expenses		
	Interest paid	3,407.46	1,732.37
	Loss on Sale of Fixed Assets	-	0.75
	Profit on Sale of Fixed Assets	-	-
	Prior Period Item	-	-
	Profit from partnership Firm	(0.43)	-
	Remeasurement gain/ (loss) on defined benefit plans	-	-
	Less :- Non Operating Income		
	Interest Received	(128.36)	(127.78)
	Share of profit attributable to Non Controlling interest from Net Profit	(1,019.83)	-
		5,852.48	3,990.49
	Changes in Working Capital		
	(Increase)/ Decrease in Inventories	(8,908.13)	(5,367.83)
	(Increase)/ Decrease in Financial Assets	(1,277.49)	(1,117.56)
	(Increase)/ Decrease in Non- Financial Assets	(6,583.27)	(7,822.13)
	Increase/ (Decrease) in Financial Liability	1,623.05	1,796.69
	Increase/ (Decrease) in Non- Financial Liability	295.37	7,132.74
	Increase/ (Decrease) in Provisions	211.33	(428.62)
	Cash flow from Operating Activities before Tax and Extraordinary Items	(8,786.66)	(1,816.22)
	Income Tax paid	(873.85)	(1,226.54)
	Cash flow from Operating Activities before Extraordinary Items	(9,660.51)	(3,042.76)
	Adjustment for Extraordinary Items	-	-
	Cash Generated from Operating Activities	(9,660.51)	(3,042.76)
	CASH FLOW FROM INVESTING ACTIVITIES		
B.	Sale /(Purchase) of Fixed Assets (Net)	(1,764.72)	(2,907.41)
	(Purchase)/Sale of Investments	(4.16)	(420.00)
	(Purchase)/Sale of other Financial assets	2,894.77	-
	Profit from Partnership Firm	0.43	-
	Interest Received	128.36	127.78
	Cash Generated from Investment Activities	1,254.68	(3,199.63)
	C. CASH FLOW FROM FINANCING ACTIVITIES		
	Issue of Equity Share Capital	209.00	-
	Change in Securities Premium	3,554.48	-
	Issue of Share Warrants	(940.87)	-
	Increase/(Decrease) Borrowings	8,140.85	7,867.25
	Increase/(Decrease) Loans	3.55	-
	Change in Non Controlling Interest	1,019.83	-
	Interest paid	(3,407.46)	(1,732.37)
	Dividend Paid	(170.40)	(124.91)
	Cash Generated from Financing Activities	8,408.98	6,009.97
	Net Increase in Cash & Cash Equivalents	3.15	(232.42)
	Opening Balance of Cash & Cash Equivalents	1,818.16	1,504.69
	Closing Balance of Cash & Cash Equivalents	1,821.31	1,272.27
	Cash & Cash Equivalent Comprise of :		
	(i) Cash in Hand	38.07	34.28
	(ii) Balance with Bank	971.32	888.29
	(iii) Fixed Deposit	811.92	349.70
	Closing Balance of Cash & Cash Equivalents	1,821.31	1,272.27

Note:- The above Standalone Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard (Ind AS) - 7 'Statement of Cash Flows'.



Notes :

- 1 The Unaudited Consolidated Financial Results for the quarter and half year ended September 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 November 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 and half year ended September 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.

Particulars	(₹ in Lakhs)					
	Quarter Ended			For the Half Year ended		Year Ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total Income*	1,370.94	793.54	2,474.75	2,164.48	4,560.43	12,372.41
Profit Before Tax	53.68	7.07	500.72	60.73	509.07	1,988.98
Profit After Tax for the period / Year	33.81	6.43	434.89	40.22	438.82	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 30.09.2025 and Profit After Tax (PAT) for the quarter ended 30.09.2025 of Holding and Subsidiaries are as follows -

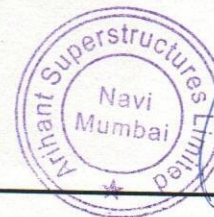
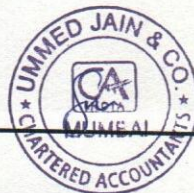
Particulars	(₹ in lakhs)	
	Net Worth	Profit After Tax (PAT)
Arihant Superstructures Ltd.	25,345.86	33.81
Arihant Vatika Realty Pvt. Ltd.	12,195.43	358.69
Arihant Abode Ltd.	4,639.95	475.61
Arihant Gruhnirman Pvt. Ltd.	(21.76)	0.05
Arihant Aashiyana Pvt. Ltd.	2,870.09	127.40
Dwellcons Pvt. Ltd.	499.99	-
Total	45,529.56	995.56

- 4 The Subsidiaries considered in the Consolidated Financial Statements as at September 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 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".
- 7 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.
- 8 Figures for Previous Periods have been regrouped/re-arranged and re-classified wherever considered to confirm to current period's classification.

Date : November 12, 2025

Place: Navi Mumbai

CIN: L51900MH1983PLC029643



Parth Chhajer
Parth Chhajer
(Whole Time Director)

ARIHANT SUPERSTRUCTURES LIMITED

Registered 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

CIN: L51900MH1983PLC029643

Extract of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2025

Particulars	Consolidated					
	Quarter Ended			For the Half Year ended		Year Ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total Income from Operations (net)	12,383.21	12,294.71	11,299.87	24,677.93	19,718.84	50,360.52
Net Profit / (Loss) from Ordinary activities after Tax	995.56	1,590.62	1,597.46	2,586.19	1,796.88	5,467.62
Net Profit / (Loss) for the period after Tax (after Non Controlling Interest)	610.88	955.47	1,132.35	1,566.36	1,253.03	4,123.96
*Includes Revenue from operations and Other Income.						
Equity Share Capital	4,325.00	4,325.00	4,116.00	4,325.00	4,116.00	4,116.00
Earning Per Share (of ₹ 10/- each)						
Basic	1.41	2.21	2.75	3.62	3.04	10.02
Diluted*	1.41	2.21	2.62	3.62	2.90	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 and half year ended September 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 November 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			For the Half Year ended		Year Ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total Income*	1,370.94	793.54	2,474.75	2,164.48	4,560.43	12,372.41
Profit/(Loss) Before Tax	53.68	7.07	500.72	60.73	509.07	1,988.98
Profit/(Loss) After Tax for the period	33.81	6.43	434.89	40.22	438.82	1,947.88
Basic EPS	0.08	0.01	1.06	0.09	1.07	4.73
Diluted EPS	0.08	0.01	1.01	0.09	1.01	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 30.09.2025 and Profit After Tax (PAT) for the quarter ended 30.09.2025 of Holding and Subsidiaries are as follows -

Particulars	(₹ in Lakhs)	
	Net Worth	Profit After Tax (PAT)
Arihant Superstructures Ltd.	25,345.86	33.81
Arihant Vatika Realty Pvt. Ltd.	12,195.43	358.69
Arihant Abode Ltd.	4,639.95	475.61
Arihant Gruhnirman Pvt. Ltd.	(21.76)	0.05
Arihant Aashiyana Pvt. Ltd.	2,870.09	127.40
Dwellicons Pvt. Ltd.	499.99	-
Total	45,529.56	995.56

- The Subsidiaries considered in the Consolidated Financial Statements as at September 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 Dwellicons 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 Eighty-Six 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.

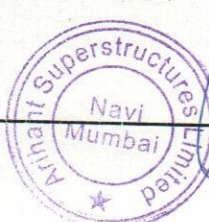
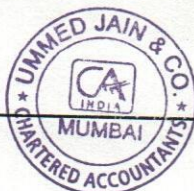
- The figures for the quarter ended 31-March-2025 are the balancing figures between audited results in respect of full financial year and the published year to date reviewed figures upto the third quarter ended 31-December-2024.
- As the Company's business activity falls within a single business segment 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 : November 12, 2025

Place: Navi Mumbai

CIN: L51900MH1983PLC029643



Parth Chhajjer
(Whole Time Director)