Arihant
memorable spaces

Arihant Foundations & Housing Limited
New #3 Old #25
Ganapathy Colony, 3rd Street
Off Cenotaph Road, Teynampet
Chennai 600 018
30.05.2025

To,

BSE Limited
Corporate Relations Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001
Security Code: 531381

Dear Sir,

Sub: Outcome of Board Meeting

Ref: Regulation 30 (read with Schedule- III Part A) & 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

This is to submit that at the meeting of Board of directors of M/s. Arihant Foundations & Housing Limited held on 30th May, 2025, commenced at 08.30 P.M. (IST) and concluded at 10.00 PM. (IST) at the registered office of the company have inter alia:

a) considered and approved the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended 31st March 2025.

The audited financial results (Standalone & Consolidated) for the financial year ended March 31, 2025 and Statement of Assets and Liabilities along with the Auditors' Report with unmodified opinions (on Standalone and Consolidated Financial Statements separately) and a declaration to the effect that the Auditors have given unmodified opinion with respect to Standalone and a modified opinion with respect to Consolidated Financial Results for the year ended March 31, 2025 are enclosed herewith.

The above is being made available on the website of the Company's website i.e. www.arihantspaces.com

This is for your kind information and dissemination.

Thanking you.
Yours Sincerely,
For **ARIHANT FOUNDATIONS & HOUSING LIMITED**

ARIHANT FOUNDATIONS & HOUSING LIMITED
CHENNAI

KAMAL LUNAWATH
Managing Director
DIN: 00087324

Encl: As above

Arihant
memorable spaces

Arihant Foundations & Housing Limited
New #3 Old #25
Ganapathy Colony, 3rd Street
Off Cenotaph Road, Teynampet
Chennai 600 018
30.05.2025

To,

BSE Limited
Corporate Relations Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001
Security Code: 531381

Dear Sir,

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

We hereby declare that the Statutory Auditors of the Company, M/s B.P.Jain & Co, Chartered Accountants, (FRN: 050105S) has issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2025.

This declaration is issued in compliance of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take the same on your records.

Thanking you.
Yours Sincerely,
For **ARIHANT FOUNDATIONS & HOUSING LIMITED**

KAMAL LUNAWATH
Managing Director
DIN: 00087324

ARIHANT FOUNDATIONS & HOUSING LIMITED ★ CHENNAI

ARIHANT FOUNDATIONS & HOUSING LTD.
Regd Office : No.3, Old NO.25, Ganapathy Colony, 3rd Lane, Off.Cenetoph Road, Teynampet, Chennai - 600018
CIN No: L70101TN1992PLC022299

Statement of Standalone Audited Financial results for the Quarter ended and Year ended 31 March,2025

(₹ in Lakhs)

Sl No	Particulars	Standalone				
		Quarter ended 31-03-2025	**Quarter ended 31-12-2024**	**Quarter ended 31-03-2024**	**Year ended 31-03-2025**	**Year Ended 31-03-2024**
		(Audited)	*(Unaudited)*	*(Audited)*	*(Audited)*	*(Audited)*
1	Revenue from operations (Net)	5,093	2,815	3,130	12,226	7,656
2	Other income	428	361	268	1,592	1,361
3	**Total revenue (1+2)**	**5,520**	**3,176**	**3,398**	**13,818**	**9,017**
4	**Expenses**					
	Construction and project expenses	4,827	6,487	1,612	13,145	4,677
	Changes in inventories of Finished goods, Work in Progress and Stock-in-trade	(1,765)	(4,978)	977	(6,065)	1,258
	Employee benefits expense	227	194	159	713	529
	Finance costs	570	339	182	1,639	1,424
	Depreciation and amortization expense	4	3	3	13	12
	Other expenses	270	185	226	912	684
	Total expenses	**4,133**	**2,232**	**3,159**	**10,357**	**8,584**
	Share of profit / (loss) from equity accounted investments	**6**	**3**		**8**	
5	**Profit/ (loss) before tax and exceptional item**	**1,393**	**947**	**239**	**3,469**	**433**
6	Exceptional item (also, refer note 7 and 9 below)	-	-	-		-
7	**Profit/ (loss) before tax (5-6)**	**1,393**	**947**	**239**	**3,469**	**433**
8	Tax expense:		-			-
	a) Current tax	(346)	(263)	(55)	(923)	(109)
	a) Deferred tax	(1)		(1)	(1)	(1)
9	**Profit/ (loss) for the period (7-8)**	**1,046**	**684**	**183**	**2,546**	**323**
10	**Other comprehensive income**					
	Items that will not be reclassified to profit or loss					
	- Re-measurement gains (losses) on defined benefit plans	(2)	-	(3.00)	(2)	(3)
	- Net (loss)/gain on FVOCI equity securities	-	-	-	-	-
	- Income tax relating to items that will not be reclassified to profit and loss	1	-	1.00	1	1
11	**Other comprehensive income for the period, net of tax**	**(2)**		**(2)**	**(2)**	**(2)**
12	**Total comprehensive income for the period (9+11)**	**1,045**	**684**	**181**	**2,544**	**321**
	Weighted Average Paidup equity share capital (Face value ₹ 10/- each)	911	911	911	911	911
13	**Earnings per equity share (profit/ (loss) after tax)**					
	Basic (in ₹) (Face value of ₹ 10 each) (Not annualised)	11.49	7.51	2.01	27.95	3.54
	Diluted (in ₹) (Face value of ₹ 10 each) (Not annualised)	11.49	7.51	2.01	27.95	3.54
	Earnings per equity share (total comprehensive income)					
	Basic (in ₹) (Face value of ₹ 10 each) (Not annualised)	11.47	7.51	1.99	27.93	3.52
	Diluted (in ₹) (Face value of ₹ 10 each) (Not annualised)	11.47	7.51	1.99	27.93	3.52

Notes

1	The above financial results for the quarter ended and year ended March 31 2025, were reviewed and recommended by the Audit Committee at their meeting held on May 30, 2025 and approved by the Board of Directors at their meeting held on May 30, 2025.
2	The above financial results has been prepared in accordance with the (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
3	The CEO and CFO Certificate in respect of the above results in terms of Regulation 17(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before the Board of Directors.
4	Pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the above financial result is being forwarded to the Stock Exchange (BSE) for uploading on its website and the same is also available on the Company's website www.arihantspaces.com
5	Previous period EPS has been restated due to change in shareholding structure in the current period
6	The Company has issued 13,65,624 Equity shares and 8,96,873 warrants convertible into equity shares within a period of 18 months from the date of allotment, through Preferential Allotment during the year ended March 31, 2024. Warrants are non dilutive in nature and therefore not considered for calculation of Diluted EPS
7	Figures for the quarter ended March 31, 2025 and March 31, 2024 represent the difference between audited figures for the financial year and the limited reviewed figures for
8	The Company has only one Segment-Real Estate

Place: Chennai
Date:30/05/2025

For Arihant Foundations & Housing Limited

Kamal Lunawath
Managing Director (DIN:00087324)

ARIHANT FOUNDATIONS & HOUSING LIMITED
CHENNAI

ARIHANT FOUNDATIONS & HOUSING LTD.
Regd Office : No.3, Old NO.25, Ganapathy Colony, 3rd Lane, Off.Cenetoph Road, Teynampet, Chennai - 600018
CIN No: L70101TN1992PLC022299

Statement of Consolidated Audited Financial results for the Quarter ended and Year ended 31 March ,2025

(₹ in Lakhs)

Sl No	Particulars	Consolidated				
		Quarter ended 31-03-2025	Quarter ended 31-12-2024	Quarter ended 31-03-2024	Year ended 31-03-2025	Year Ended 31-03-2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from operations (Net)	6,743	5,201	4,545	20,644	12,408
2	Other income	700	204	198	1,500	1,165
3	**Total revenue (1+2)**	**7,444**	**5,405**	**4,743**	**22,144**	**13,573**
4	**Expenses**					
	Construction and project expenses	6,307	7,015	1,546	17,206	6,135
	Changes in inventories of Finished goods, Work in Progress and Stock-in-trade	(2,024)	(4,114)	2,037	(5,406)	1,965
	Employee benefits expense	278	231	198	886	703
	Finance costs	939	393	292	2,095	1,677
	Depreciation and amortization expense	28	2	11	51	34
	Other expenses	524	308	360	1,521	1,101
	Total expenses	**6,052**	**3,833**	**4,445**	**16,354**	**11,616**
	Share of profit / (loss) from equity accounted investments	32	**3**	80	35	**80**
5	**Profit/ (loss) before tax and exceptional item**	**1,424**	**1,575**	**379**	**5,825**	**2,038**
6	Exceptional item (also, refer note 7 and 9 below)	-	-			-
7	**Profit/ (loss) before tax (5-6)**	**1,424**	**1,575**	**379**	**5,825**	**2,038**
8	Tax expense:		-			-
	a) Current tax	(280)	(460)	(288)	(1,561)	(686)
	a) Deferred tax	3	2	(1)	6.25	(1)
9	**Profit/ (loss) for the period (7-8)**	**1,147**	**1,117**	**90**	**4,270**	**1,351**
10	**Other comprehensive income**					
	Items that will not be reclassified to profit or loss					
	- Re-measurement gains (losses) on defined benefit plans	(2)	-	(3)	(2)	(3)
	- Net (loss)/gain on FVOCI equity securities	-	-		-	
	- Income tax relating to items that will not be reclassified to profit and loss	1	-	1	1	1
11	**Other comprehensive income for the period, net of tax**	**(2)**	**-**	**(2)**	**(2)**	**(2)**
12	**Total comprehensive income for the period (9+11)**	**1,145**	**1,117**	**88**	**4,269**	**1,349**
13	**Profit attributable to:**					
	Owners of the Company	1,147	1,117	90	4,270	1,351
	Non-controlling interest					-
	Other comprehensive income attributable to:					
	Owners of the Company	(2)	-	(2)	(2)	(2)
	Non-controlling interest	-	-			-
	Total comprehensive income attributable to:					
	Owners of the Company	1,145	1,117	88	4,269	1,349
	Non-controlling interest	-				-
14	**Earnings per equity share**					
	Basic (in ₹) (Face value of ₹ 10 each) (Not annualised)	12.59	12.26	0.99	46.88	14.83
	Diluted (in ₹) (Face value of ₹ 10 each) (Not annualised)	12.59	12.26	0.99	46.88	14.83

Notes to Consolidated:

1.The above consolidated audited financial results were reviewed by the Audit Committee of the Board on May 30, 2025 and approved by the Board of Directors of the Company at their meeting held on May 30 ,2025.

2.The above financial results has been prepared in accordance with the (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

3. The consolidated financial results comprises the financial results of the Company and its subsidiaries and a joint venture. The financials of subsidiaries and joint ventures are approved by the Board of Directors of the respective companies and not audited by their respective statutory auditors.

4.The Company has only one Segment-Real Estate

5.The Company has issued 13,65,624 Equity shares and 8,96,873 warrants convertible into equity shares within a period of 18 months from the date of allotment, through Preferential Allotment during the year ended March 31, 2025. Warrants are non dilutive in nature and therefore not considered for calculation of Diluted EPS.

6. Figures for the quarter ended March 31, 2025 and March 31, 2024 represent the difference between audited figures for the financial year and the limited reviewed figures for the nine months period ended December 31, 2024 and December 31, 2023 respectively.

7. Previous period EPS has been restated due to change in shareholding structure in the current period

Place: Chennai
Date:30/05/2025

For Arihant Foundations &Housing Limited

Kamal Lunawath
Managing Director (DIN:00087324)

ARIHANT FOUNDATIONS & HOUSING LIMITED
CHENNAI

Arihant Foundations and Housing Limited
Regd Office : No.3, Old NO.25, Ganapathy Colony, 3rd Lane, Off.Cenetoph Road, Teynampet, Chennai - 600018
CIN No: L70101TN1992PLC022299
Statement of Assets and Liabilities

Particulars	Rs. In Lakhs		Rs. In Lakhs	
	Standalone		Consolidated	
	As on 31-03-2025	As on 31-03-2024	As on 31-03-2025	As on 31-03-2024
	Audited	Audited	Audited	Audited
ASSETS				
Non-current assets				
Property, plant and equipment	589	816	1,093	906
Intangible assets	-		-	0
Goodwill on Consolidation		-	1,155	1,155
Financial assets				
- Investments	4,086	4,094	2,092	3,304
- Trade receivables	1,538	1,577	2,335	2,613
- Loans	2,989	3,012	1,274	2,333
- Other financial assets	8,369	7,676	10,271	7,733
Other non current asset			798	
Deferred tax assets (net)	391	597	436	635
	17,962	17,772	19,453	18,679
Current assets				
Inventories	13,833	7,769	17,638	12,199
Financial assets				
- Current Investments	81	55	196	132
- Trade receivables	3,540	4,083	3,873	4,397
- Cash and cash equivalents	521	181	2,022	222
- Bank balances other than those mentioned in cash and cash equivalents	5,078	341	5,078	690
- Loans	3,395	2,708	3,343	2,709
- Other financial assets	76	212	980	282
Current tax asset (Net)	-	331	383	
Other current assets	4,433	3,547	5,152	4,929
	30,958	19,227	38,665	25,562
Total assets	48,920	36,999	58,118	44,241
EQUITY AND LIABILITIES				
Equity				
Equity share capital	997	860	997	860
Other equity	26,229	16,276	30,098	18,289
Total equity	27,226	17,136	31,095	19,149
Non - Controlling interests			-	-
Non-current liabilities				
Financial liabilities				
-Borrowings	12,723	8,843	11,963	11,132
Provisions	71	65	71	161
Other Non Current Liablities	-	-	264	297
	12,794	8,908	12,299	11,590
Current liabilities				
Financial liabilities				
-Borrowings	-	-	1,130	658
- Trade payables	5,549	7,739	4,574	4,945
- Other financial liabilities	1,361	1,619	2,350	3,039
Other current liabilities	1,874	1,597	6,179	4,765
Provisions			37	7
Current tax liabilities (Net)	116		455	88
	8,901	10,955	14,725	13,502
Total liabilities	21,694	19,863	27,024	25,092
Total equity and liabilities	48,920	36,999	58,118	44,241
	-		(0.01)	

Place: Chennai
Date : May 30, 2025

Kamal Lunawath
Managing Director (DIN:00087324)

ARIHANT FOUNDATIONS & HOUSING LIMITED ★ CHENNAI

ARIHANT FOUNDATIONS & HOUSING LTD.
Regd Office : No.3, Old NO.25, Ganapathy Colony, 3rd Lane, Off.Cenetoph Road, Teynampet, Chennai - 600018
CIN No: L70101TN1992PLC022299
Audited Standalone and Consolidated Statement of Cash Flows of the Year Ended 31 March ,2025

(₹ In Lakhs)

Particulars	Standalone		Consolidated	
	Year ended 31-03-2025	Year ended 31-03-2024	Year ended 31-03-2025	Year ended 31-03-2024
A.Cash flow from operating activities				
Profit before tax	3,469	433	5,825	323
Adjustments to reconcile net income to net cash provided by operating activities				
Depreciation and amortization expense	13	12	51	684
Interest expenses	1,632	1,420	2,095	12
Interest and Other income	(1,601)	(1,353)	(1,500)	(1,159)
Other Adjustments	(2)	(6)	(2)	(6)
Operating profit before working capital changes	**3,512**	**506**	**6,469**	**(145)**
Changes in assets and liabilities				
Adjustments for working capital changes				
(Increase) /Decrease in inventories	(6,065)	1,258	- 5,439	1,301
(Increase) in trade receivables	582	1,293	802	1,092
Decrease in Other financial assets	(557)	3,105	(3,236)	3,059
Decrease in Other current assets	(5,623)	(66)	(4,612)	(807)
(Decrease) / Increase in Trade Payables	(2,190)	(492)	(371)	423
Increase in Provisions	6	22	(60)	28
Increase / (Decrease) in Other financial liabilities	(257)	(1,634)	(689)	(750)
Increase / (Decrease) in Other current liabilities	277	(3,252)	1,414	(3,244)
Cash generated from operating activities	**(10,315)**	**740**	**(5,721)**	**958**
Direct taxes paid, net	(271)	(225)	(2,534)	(687)
Net cash generated from operating activities	**(10,586)**	**515**	**(8,255)**	**270**
B. Cash flow from investing activities				
Purchase of fixed assets	(11)	(5)	(224)	(34)
Sales of Fixed Assets	320	-	324	-
Interest/Dividend received	1,421	1,353	1,500	1,159
Purchase of investment	(18)	(53)	1,277	(129)
Other Non Operating Income	85	6	-	6
Net cash generated from investing activities	**1,796**	**1,300**	**2,876**	**1,002**
C. Cash flow from financing activities				
(Loans repaid) / Fresh loans taken	(664)	(488)	425	(1,795)
Loans received back / (given)	3,879	(1,709)	1,303	(1,845)
Interest & finance charges	(1,632)	(1,420)	(2,095)	(13)
Share Capital	137		137	
Share Premium	6,418		6,418	
Money Received Agst Share Warrants	1,076		1,076	
Dividend Paid	(86)		(86)	
Net cash (used) in financing activities	**9,129**	**(3,617)**	**7,179**	**(3,653)**
D. Net change in cash and cash equivalents	**340**	**(1,803)**	**1,799**	**(2,381)**
E. Cash and cash equivalents at the beginning	180	1,983	222	2,603
F. Cash and cash equivalents at the end	**520**	**180**	**2,021**	**222**

Place: Chennai
Date : May 30 ,2025

For Arihant Foundations and Housing Limited

Kamal Lunawath
Managing Director (DIN:00087324)

ARIHANT FOUNDATIONS & HOUSING LIMITED ★ CHENNAI

B.P.JAIN & CO.,

CHARTERED ACCOUNTANTS,
2,GEE GEE MINAR,
23,COLLEGE ROAD,
CHENNAI-600 006
Phone:28273871,28255596,28224212
Mobile No.9840083198
E-mail: devchennai02@gmail.com

INDEPENDENT AUDITOR'S REPORT ON AUDITED STANDALONE FINANCIAL RESULTS

TO
BOARD OF DIRECTORS,
ARIHANT FOUNDATIONS & HOUSING LTD

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **ARIHANT FOUNDATIONS AND HOUSING LIMITED** (the "Company") for the quarter and the year ended March 31, 2025 ("Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

a. is presented in accordance with the requirement of Regulation 33 of the Listing Regulations in this regard; and

b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended March 31, 2025.

Basis for Opinion

We conducted our audit of the Statement 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 Standalone 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 Standalone Financial Results for the quarter and year ended March 31, 2025 under the provisions of the Act 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Management's Responsibilities for the Standalone Financial Results

This Statement, which includes the Standalone financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited Interim condensed standalone financial statements for the three months and year ended March 31, 2025. This responsibility includes preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder 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 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 the 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 Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's

B.P. JAIN & CO. CHARTERED ACCOUNTANTS

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 in individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone 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 statement, 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 with reference to financial statements in place and the 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, were 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 statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work

B.P. JAIN & CO. 2 Gee Gee Minar 23.College Road Chennai-600006 CHARTERED ACCOUNTANTS and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

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 annual financial results include the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For **B.P Jain & Co.**
Chartered Accountants
Firm Registration No: 050105S

Place: Chennai
Date : 30.05.2025

CA Devendra Kumar Bhandari
Partner
Membership no: 208862
UDIN: 25208862BMJUYL7587

B.P.JAIN & CO.,

CHARTERED ACCOUNTANTS,
2,GEE GEE MINAR,
23,COLLEGE ROAD,
CHENNAI-600 006
Phone:28273871,28255596,28224212
Mobile No.9840083198
E-mail: devchennai02@gmail.com

INDEPENDENT AUDITOR'S REPORT ON ANNUAL CONSOLIDATED FINANCIAL RESULTS

TO
BOARD OF DIRECTORS,
ARIHANT FOUNDATIONS & HOUSING LTD

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of **ARIHANT FOUNDATIONS AND HOUSING LIMITED** (hereinafter referred to as the "Company") and its subsidiaries (the Company and its subsidiaries together referred to as "the Group") and a joint controlled entity, for the quarter and year ended March 31, 2025 ("the Statement"), 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 our opinion and to the best of our information and according to the explanations given to us, the statement:

i. include the results of subsidiaries, Subsidiary entity and a joint controlled entity as given in the Annexure to this report;

ii. is presented in accordance to the Regulation 33 of the Listing Regulations; and

iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2025.

B.P.JAIN & CO. 2 Gee Gee Minar 23 College Road Chennai 600 006 Ph: 28273871 28224212 28255596 CHARTERED ACCOUNTANTS

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Consolidated Financial Results

This Statement which includes Consolidated financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the audited interim condensed consolidated financial statements for the three months and year ended March 31, 2025. This responsibility includes preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder 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 Group 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 the 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 respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group and of its joint controlled entity are responsible for assessing the ability of Group and its joint controlled entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

B.P. JAIN & CO. CHARTERED ACCOUNTANTS

The respective Board of Directors of the companies included in the Group and of its joint controlled entity are also responsible for overseeing the financial reporting process of the Group and its joint controlled entity.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole is 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 consolidated 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 consolidated 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 Group and its Joint controlled entity audited by us has adequate internal financial controls with reference to financial statements in place and the 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.

B.P. JAIN & CO.
CHARTERED ACCOUNTANTS

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group and its joint controlled entity audited by us to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of financial information of the Holding Company which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

We communicate with those charged with governance of the Company and such other entities included in the Consolidated Financial Results of which we are the independent auditors 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 Statement includes audited financial statement of five subsidiaries and one Joint Venture, whose financial statements reflect Group's share of total assets of ₹ 16,495 lakhs as at 31st March, 2025, Group's share of total revenues of ₹ 2400 Lakhs and Group's share of total net profit including other comprehensive income of ₹ 838.09 lakhs for year ended on that date, respectively as considered in the Statement, which have been audited by their respective independent auditors. The independent auditors' reports on financial statements of these entities have been furnished to us by the Management, and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the such auditors and the procedures performed by us as stated in section Basis of Opinion above.

B.P. JAIN & CO. CHARTERED ACCOUNTANTS

Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Board of Directors.

The Statement includes the results for the quarter ended March 31, 2025 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 were subjected to limited review by us, as required under the Listing Regulations.

For **B P JAIN& CO**
Chartered Accountants
Firm Registration No: 050105S

CA DEVENDRA KUMAR BHANDARI
Partner
Membership no: 208862
UDIN: 25208862BMJUYM4399

Place: Chennai
Date : 30-05-2025