

14th November 2025

To,

The Manager
Dept of Corporate Services
BSE Limited
Regd. Office: Floor 25, P J Towers
Dalal Street Mumbai - 400 001
BSE Scrip Code- **531381**

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on November 14, 2025

This is to inform that the Board of Directors at their meeting held today, i.e. Friday, November 14, 2025 has inter-alia approved the Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2025 as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In this connection, please find enclosed herewith:

1. Unaudited Standalone Financial Results and Limited Review Report for the quarter and half year ended September 30, 2025; and
2. Unaudited Consolidated Financial Results and Limited Review Report for the quarter and half year ended September 30, 2025.

The Board Meeting commenced at 06.30 PM and concluded at 09.00 PM

Kindly acknowledge the receipt of the same and oblige.

Thanking you.

Yours Sincerely,

For ARIHANT FOUNDATIONS & HOUSING LIMITED,

KAMAL

LUNAWATH

KAMAL LUNAWATH

Managing Director

DIN: 00087324

Digitally signed by
KAMAL LUNAWATH
Date: 2025.11.14 23:10:35
+05'30'

Encl: As above

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

Limited Review Report on Standalone Quarter and Half Year ended Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

To the Board of Directors of
Arihant Foundations & Housing Limited,
Chennai.

1. We have reviewed the accompanying statement of unaudited standalone financial results of Arihant Foundations and Housing 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 (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 ('the Circular').
2. 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 the Companies Act, 2013 as amended ('the Act'), read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.
4. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



Place: Chennai
Date: November 14, 2025.

CA Devendra Kumar Bhandari
Partner
Membership no: 208862
UDIN: 25208862BMJVEG4352

ARIHANT FOUNDATIONS & HOUSING LIMITED

Regd Office : No.3, Old NO.25, Ganapathy Colony, 3rd Lane, Off Cenetoph Road, Teynampet, Chennai - 600018
CIN No: L70101TN1992PLC02299

Statement of Standalone Unaudited Financial results for the Quarter & Half-year ended 30 September,2025

(₹ in Lakhs)

Sl No	Particulars	Standalone					Year Ended 31-03-2025
		Quarter ended 30-09-2025	Quarter ended 30-06-2025	Quarter ended 30-09-2024	Half Year ended 30-09-2025	Half Year ended 30-09-2024	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
1	Revenue from operations (Net)	6,022	5,392	2,447	11,413	4,318	12,226
2	Other income	312	274	425	586	804	1,592
3	Total revenue (1+2)	6,334	5,666	2,872	12,000	5,122	13,818
4	Expenses						
	Construction and project expenses	2,810	3,239	1,052	6,049	1,830	13,145
	Changes in inventories of Finished goods, Work in Progress and Stock-in-trade	1,806	797	433	2,603	678	(6,065)
	Employee benefits expense	227	206	145	434	292	713
	Finance costs	126	282	368	408	730	1,640
	Depreciation and amortization expense	5	5	3	10	6	13
	Other expenses	808	487	192	1,295	457	911
	Total expenses	5,782	5,016	2,193	10,798	3,993	10,357
	Share of profit / (loss) from equity accounted investments	6	-	-	6	-	8
5	Profit/ (loss) before tax and exceptional item	558	650	679	1,208	1,130	3,469
6	Exceptional item (also, refer note 7 and 9 below)	-	-	-	-	-	-
7	Profit/ (loss) before tax (5-6)	558	650	679	1,208	1,130	3,469
8	Tax expense:						
	a) Current tax	(154)	(181)	(189)	(334)	(314)	(923)
	a) Deferred tax	-	-	-	-	-	(0.79)
9	Profit/ (loss) for the period (7-8)	404	469	490	873	816	2,545
10	Other comprehensive income						
	<i>Items that will not be reclassified to profit or loss</i>						
	- Re-measurement gains (losses) on defined benefit plans	-	-	-	-	-	(2)
	- Net (loss)/gain on FVOCI equity securities	-	-	-	-	-	-
	- Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	1
11	Other comprehensive income for the period, net of tax	-	-	-	-	-	(2)
12	Total comprehensive income for the period (9+11)	404	469	490	873	816	2,543
13	Earnings per equity share (profit/ (loss) after tax)						
	Paidup equity share capital (Face value ₹ 10/- each)	997	997	860	997	860	911
	Earnings per equity share (profit/ (loss) after tax)						
	Basic (in ₹) (Face value of ₹ 10 each) (Not annualised)	4.06	5.15	5.70	8.76	9.49	27.95
	Diluted (in ₹) (Face value of ₹ 10 each) (Not annualised)	4.06	5.15	5.70	8.76	9.49	27.95
	Earnings per equity share (total comprehensive income)						
	Basic (in ₹) (Face value of ₹ 10 each) (Not annualised)	4.06	5.15	5.70	8.76	9.49	27.93
	Diluted (in ₹) (Face value of ₹ 10 each) (Not annualised)	4.06	5.15	5.70	8.76	9.49	27.93

Notes

- The above financial results for the quarter ended and Half year ended 30 September, 2025, were reviewed and recommended by the Audit Committee at their meeting held on November 14, 2025 and approved by the Board of Directors at their meeting held on November 14, 2025.
- 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.
- 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.
- 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
- Provision of Deferred Tax has not been considered on quarterly basis but the effect would be given in the annual financial results.
- The Company has only one Segment-Real Estate

Place: Chennai

Date: November 14, 2025

For Arihant Foundations & Housing Limited



Kamal Lunawath
Managing Director
(DIN:00087324)



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

Limited Review Report on the Quarter and Half year ended Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**TO THE BOARD OF DIRECTORS OF
ARIHANT FOUNDATIONS & HOUSING LIMITED,**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Arihant Foundations and Housing Limited (“the Parent”) and its subsidiaries (the Parent and its subsidiaries together referred to as “the Group”), for the quarter and half year ended 30thSeptember, 2025 (“the Statement”) being submitted by the parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent’s Management and approved by the Parent’s Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
 1. Arihant Foundations and Housing Limited (Parent Company).
 2. Arihant Griha Limited. – Wholly Owned Subsidiary Company
 3. Vaikunt Housing Limited. – Wholly Owned Subsidiary Company
 4. Varenya Constructions Limited. - Wholly Owned Subsidiary Company
 5. Transparent Heights Real Estate Limited. - Wholly Owned Subsidiary Company
 6. Escapade Real Estates Private Limited. – Subsidiary of a Wholly Owned Subsidiary Company.
 7. Verge Realty Private Limited. - Wholly Owned Subsidiary Company
 8. Vihaana Realty Private Limited - Wholly Owned Subsidiary Company
 9. Vinyasa Realty Private Limited- Wholly Owned Subsidiary Company
 10. Zendrai Developments Private Limited – Wholly Owned Subsidiary
 11. Kairav Developers Ltd. – Joint Venture
 12. Vilaya Properties LLP - Joint Venture
 13. Questiva Estates LLP- Joint Venture
 14. Escapade Services LLP- Joint Venture
 15. Canopy Living LLP – Joint Venture
 16. Veridion Realty LLP- Entity with significant control
 17. Ivorylane Realty LLP- Entity with significant control
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditor, 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 relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of the Five subsidiaries and Five joint venture included in the consolidated unaudited financial results, whose interim financial results reflect total revenues of Rs. 2980.42 lakhs, total net profit before tax of Rs.2401.00lakhs, for the Quarter ended September, 2025, have not been reviewed by their auditors. These unaudited financial statements and other unaudited financial information have been approved and furnished to us by the management. Our conclusion, in so far as it relates to the affairs of

the above subsidiaries is based solely on such unaudited financial statement and other unaudited financial information.

Our conclusion on the Statement is not modified in respect of the above matters.

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



Place: Chennai
Date : November 14, 2025

CA DEVENDRA KUMAR BHANDARI
PARTNER
Membership no: 208862
UDIN: 25208862BMJVEH8828

ARIHANT FOUNDATIONS & HOUSING LIMITED

Regd Office : No 3, Old NO 25, Ganapathy Colony, 3rd Lane, Off Cenetop Road, Teynampet, Chennai - 600018

CIN No: L70101TN1992PLC022299

Statement of Consolidated Unaudited Financial results for the Quarter & Half-year ended 30 September,2025

(₹ in Lakhs)

Sl No	Particulars	Consolidated					
		Quarter ended 30-09-2025	Quarter ended 30-06-2025	Quarter ended 30-09-2024	Half Year ended 30-09-2025	Half Year ended 30-09-2024	Year Ended 31-03-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations (Net)	8,780	8,258	4,829	17,038	8,699	20,644
2	Other income	229	231	250	460	396	1,500
3	Total revenue (1+2)	9,009	8,489	5,079	17,498	9,295	22,144
4	Expenses						
	Construction and project expenses	4,708	13,067	2,848	17,774	3,884	17,206
	Changes in inventories of Finished goods, Work in Progress and Stock-in-trade	249	(7,558)	(50)	(7,309)	733	(5,406)
	Employee benefits expense	269	247	190	516	377	886
	Finance costs	105	273	356	377	763	2,095
	Depreciation and amortization expense	32	15	11	47	21	51
	Other expenses	1,164	314	258	1,776	690	1,521
	Total expenses	6,526	6,358	3,614	13,183	6,468	16,354
	Share of profit / (loss) from equity accounted investments	6	-	-	6	-	35
5	Profit/ (loss) before tax and exceptional item	2,488	2,131	1,465	4,321	2,826	5,825
6	Exceptional item (also, refer note 7 and 9 below)	-	-	-	-	-	-
7	Profit/ (loss) before tax (5-6)	2,488	2,131	1,465	4,321	2,826	5,825
8	Tax expense:						
	a) Current tax	(484)	(488)	(410)	(1,136)	(820)	(1,561)
	a) Deferred tax	0	(8)	2	(7)	1	6
9	Profit/ (loss) for the period (7-8)	2,005	1,635	1,056	3,177	2,007	4,270
10	Other comprehensive income						
	<i>Items that will not be reclassified to profit or loss</i>						
	- Re-measurement gains (losses) on defined benefit plans	-	-	-	-	-	(2)
	- Net (loss)/gain on FVOCI equity securities	-	-	-	-	-	-
	- Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	1
11	Other comprehensive income for the period, net of tax	-	-	-	-	-	2
12	Total comprehensive income for the period (9+11)	2,005	1,635	1,056	3,177	2,007	4,269
13	Profit attributable to:						
	Owners of the Company	2,005	1,635	1,056	3,177	2,007	4,269
	Non-controlling interest	-	-	-	-	-	-
	Other comprehensive income attributable to:						
	Owners of the Company	-	-	-	-	-	(2)
	Non-controlling interest	-	-	-	-	-	-
	Total comprehensive income attributable to:						
	Owners of the Company	2,005	1,635	1,056	3,177	2,007	4,267
	Non-controlling interest	-	-	-	-	-	-
14	Earnings per equity share						
	Basic (in ₹) (Face value of ₹ 10 each) (Not annualised)	20.12	16.40	12.28	31.88	23.34	46.88
	Diluted (in ₹) (Face value of ₹ 10 each) (Not annualised)	20.12	16.40	12.28	31.88	23.34	46.88

Notes to Consolidated:

- The above consolidated unaudited financial results were reviewed by the Audit Committee of the Board on November 14, 2025 and approved by the Board of Directors of the Company at their meeting held on November 14, 2025
- 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.
- The consolidated financial results comprises the financial results of the Company and its subsidiaries and joint ventures. 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.
- 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
- Provision of Deferred Tax has not been considered on quarterly basis but the effect would be given in the annual financial results.
- The Company has only one Segment-Real Estate

Place: Chennai

Date : November 14, 2025

For Arihant Foundations & Housing Limited

Kamal Lunawath
Managing Director
(DIN:00087324)



ARIHANT FOUNDATIONS & 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

(₹ in Lakhs)

Particulars	Standalone		Consolidated	
	As on 30-09-2025	As on 31-03-2025	As on 30-09-2025	As on 31-03-2025
	Unaudited	Audited	Unaudited	Audited
ASSETS				
Non-current assets				
Property, plant and equipment	582	589	961	854
Intangible assets	-	-	-	-
Leased Assets	-	-	207	239
Goodwill on Consolidation	-	-	1,155	1,155
Financial assets				
- Investments	4,098	4,086	4,098	2,092
- Trade receivables	1,535	1,538	2,332	2,335
- Loans	11,457	2,989	7,308	1,274
- Other financial assets	10,515	8,369	14,189	11,068
Deferred tax assets (net)	363	391	401	436
Total - Non-current assets (A)	28,550	17,962	30,651	19,453
Current assets				
Inventories	11,230	13,833.4	24,799	17,638
Financial assets				
- Current Investments	1,397	81	1,513	196
- Trade receivables	3,554	3,540	3,899	3,873
- Cash and cash equivalents	576	521	2,621	2,022
- Bank balances other than those mentioned in cash and cash equivalents	919	5,078	919	5,078
- Loans	3,759	3,395	5,015	3,343
- Other financial assets	76	76	980	980
Current tax asset (Net)	-	-	71	383
Other current assets	4,873	4,433	12,469	5,152
Total - Current assets (B)	26,385	30,958	52,288	38,665
Total assets [(A)+(B)]	54,935	48,920	82,939	58,118
EQUITY AND LIABILITIES				
Equity				
Equity share capital	997	996.6	997	997
Other equity	27,243	26,229	33,422	30,098
Total equity (A)	28,239	27,226	34,418	31,095
Non - Controlling interests	-	-	-	-
Non-current liabilities				
Financial liabilities				
- Borrowings	15,780	12,723	29,147	11,963
- Lease Liabilities	-	-	102	151
Provisions	68	71	164	71
Other Non Current Liabilities	-	-	-	113
Total - Non-current Liabilities (B)	15,848	12,794	29,412	12,299
Current liabilities				
Financial liabilities				
-Borrowings	-	-	802	1,130
- Trade payables	4,078	5,549	5,847	4,574
- Lease Liabilities	-	-	84	66
- Other financial liabilities	797	1,361	1,945	2,350
Other current liabilities	5,494	1,874	8,874	6,113
Provisions	-	-	7	37
Current tax liabilities (Net)	478	116	1,551	455
Total - Current Liabilities (C)	10,848	8,901	19,109	14,725
Total liabilities [(B)+(C)]	26,696	21,694	48,521	27,023
Total equity and liabilities [(A)+(B)+(C)]	54,935	48,920	82,939	58,118

For Arihant Foundations & Housing Limited

Place: Chennai

Date : November 14, 2025



Kamal Lunawath
Managing Director
(DIN:00087324)

ARIHANT FOUNDATIONS & HOUSING LIMITED

Regd Office : No.3, Old NO.25, Ganapathy Colony, 3rd Lane, Off.Cenetoph Road; Teynampet, Chennai - 600018

CIN No: L70101TN1992PLC022299

Unaudited Standalone and Consolidated Statement of Cash Flows for the Half-year ended 30 September 2025

(₹ in Lakhs)

Particulars	Standalone		Consolidated	
	For Six Months ended 30-09-2025	Year ended 31-03-2025	For Six Months ended 30-09-2025	Year ended 31-03-2025
A. Cash flow from operating activities				
Profit before tax	1,208	3,469	4,321	5,825
<i>Adjustments to reconcile net income to net cash provided by operating activities</i>				
Depreciation and amortization expense	10	13	77	51
(Gain)/loss on sale of investments	-	-	-	-
(Gain) /Loss on sale of fixed assets	-	(95)	(12)	-
Interest expenses	1,142	1,640	1,337	2,095
Interest and Other income	(584)	(1,421)	(691)	(1,500)
Other Adjustments	-	(2)	4	(2)
Other non operating income	(6)	(85)	(6)	-
Share of profit/ (loss) from equity accounted investments (Unrealised)	-	-	-	-
Operating profit before working capital changes	1,769	3,520	5,031	6,469
Changes in assets and liabilities				
Adjustments for working capital changes				
(Increase) /Decrease in inventories	2,603	(6,065)	(7,332)	(5,439)
(Increase) /Decrease in trade receivables	(11)	582	(23)	802
(Increase) /Decrease in Other financial assets	(2,146)	(557)	(4,203)	(3,236)
(Increase) /Decrease in Other Non-current assets	-	-	-	-
(Increase) /Decrease in Other current assets	3,719	(5,623)	(459)	(4,612)
Increase / (Decrease) in Trade Payables	(1,471)	(2,190)	(1,050)	(371)
Increase / (Decrease) in Provisions	(3)	6	(3)	(59)
Increase / (Decrease) in Other financial liabilities	(564)	(257)	(414)	(690)
Increase / (Decrease) in Other current liabilities	3,620	277	2,659	1,414
Cash generated from operating activities	7,517	(10,307)	(5,794)	(5,720)
Direct taxes paid, net	196	(271)	123	(2,886)
Net cash generated from operating activities	7,713	(10,578)	(5,671)	(8,606)
B. Cash flow from investing activities				
Purchase of fixed assets	(4)	(11)	(158)	(224)
Sale of fixed assets	-	320	16	324
Interest/Dividend received	584	1,421	691	1,500
Purchase of investment	(1,328)	(18)	(1,328)	1,277
Sale of investment	-	-	-	-
Other Non Operating Income	6	85	(1,004)	-
Net cash generated from investing activities	(742)	1,796	(1,784)	2,877
C. Cash flow from financing activities				
(Loans repaid) / Fresh loans taken	(8,832)	(664)	6,368	425
Loans received back / (given)	3,057	3,879	3,057	1,304
Payment of Lease Liabilities	-	-	(44)	-
Interest & finance charges	(1,142)	(1,640)	(1,325)	(2,095)
Share Capital	-	137	0	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	(6,916)	9,121	8,056	7,179
D. Net change in cash and cash equivalents	55	340	600	1,450
E. Cash and cash equivalents at the beginning	521	181	2,022	572
F. Cash and cash equivalents at the end	576	521	2,621	2,022

Place: Chennai

Date : November 14, 2025



For Arihant Foundations & Housing Limited

Kamal Lunawath
Managing Director
(DIN:00087324)