Arihant
memorable spaces

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

Date: 14th November 2026

To,
The Manager – Corporate Relationship Department,
BSE Limited,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai – 400 001.

Scrip Code: 531381

Dear Sir / Madam,

Sub: Outcome of the meeting of the Board of Directors held on Saturday, 14th November 2026 – Regulation 30 read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: Our prior intimation dated 11th November 2026

Pursuant to Regulation 30 read with Regulation 33 and Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of Arihant Foundations & Housing Limited ("the Company"), at its meeting held today, **Saturday, 14th November 2026**, has inter alia:

1. Considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended 30th September 2026, as reviewed and recommended by the Audit Committee, together with the Statement of Assets and Liabilities as at 30th September 2026 and the Cash Flow Statement for the half year then ended. The Statutory Auditors of the Company, M/s. B.P Jain & Co, Chartered Accountants, have issued Limited Review Reports with unmodified conclusion on the said Standalone and Consolidated Financial Results.

A copy of the same is enclosed herewith the results available on the website of the Company.

The meeting of the Board of Directors commenced at 06.30 PM and concluded at 08.15 PM.

Kindly take the above on record.

Thanking you,

Yours faithfully,
For Arihant Foundations & Housing Limited

ARUN ABRAHAM RAJAN
Digitally signed by ARUN ABRAHAM RAJAN
Date: 2026.11.14 22:48:21 +05'30'

Arun Rajan
Chief Executive Officer

Encl.:

1. Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September 2026, with the Statement of Assets and Liabilities and the Cash Flow Statement.
2. Limited Review Reports of the Statutory Auditors on the Standalone and Consolidated Financial Results.

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 Standalone Unaudited Financial results for the Quarter & Half-year ended 30 September, 2026

(₹ in Lakhs)

Sl No	Particulars	*Quarter Ended*			*Half Year Ended*		*Year Ended*
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		(Unaudited)	*(Unaudited)*	*(Unaudited)*	*(Unaudited)*	*(Unaudited)*	*(Audited)*
1	Revenue from operations (Net)	6,564	4,575	6,022	11,139	11,413	30,671
2	Other income	91	216	312	356	587	1,211
3	**Total revenue (1+2)**	**6,655**	**4,791**	**6,334**	**11,495**	**12,000**	**31,882**
4	**Expenses**						
	Construction and project expenses	4,254	2,050	2,810	6,304	6,049	15,416
	Changes in inventories of Finished goods, Work in Progress and Stock-in-trade	691	992	1,806	1,683	2,603	7,579
	Employee benefits expense	287	283	227	570	434	1,028
	Finance costs	980	595	126	1,574	408	2,447
	Depreciation and amortization expense	8	6	5	14	10	21
	Other expenses	291	441	808	733	1,295	1,036
	Total expenses	**6,512**	**4,365**	**5,782**	**10,878**	**10,798**	**27,527**
	Share of profit / (loss) from equity accounted investments	-	0	6	0	6	(12)
5	**Profit/ (loss) before tax and exceptional item**	**143**	**425**	**558**	**617**	**1,208**	**4,344**
6	Exceptional item (also, refer note 7 and 9 below)	-	-	-	-	-	-
7	**Profit/ (loss) before tax (5-6)**	**143**	**425**	**558**	**617**	**1,208**	**4,344**
8	Tax expense:		-				-
	a) Current tax	(47)	(126)	(154)	(173)	(334)	(1,273)
	a) Deferred tax	-					1
9	**Profit/ (loss) for the period (7-8)**	**96**	**299**	**404**	**443**	**874**	**3,072**
10	**Other comprehensive income**						
	Items that will not be reclassified to profit or loss						
	- Re-measurement gains (losses) on defined benefit plans	-	-	-	-	-	9
	- Net (loss)/gain on FVOCI equity securities	-	-	-	-	-	-
	- Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	(3)
11	**Other comprehensive income for the period, net of tax**	-		-			6
12	**Total comprehensive income for the period (9+11)**	**96**	**299**	**404**	**443**	**874**	**3,078**
	Paidup equity share capital (Face value ₹ 10/- each)	1,086.25	1,075.84	996.99	1,075.84	997.00	1,075.84
13	**Earnings per equity share (profit/ (loss) after tax)**						
	Basic (in ₹) (Face value of ₹ 10 each) (Not annualised)	0.89	2.78	4.06	4.12	8.76	28.55
	Diluted (in ₹) (Face value of ₹ 10 each) (Not annualised)	0.89	2.78	4.06	4.12	8.76	28.55
	Earnings per equity share (total comprehensive income)						
	Basic (in ₹) (Face value of ₹ 10 each) (Not annualised)	0.89	2.78	4.06	4.12	8.76	28.61
	Diluted (in ₹) (Face value of ₹ 10 each) (Not annualised)	0.89	2.78	4.06	4.12	8.76	28.61

Notes

1	The above financial results for the quarter ended and Half year ended 30 September, 2026, were reviewed and recommended by the Audit Committee at their meeting held on November 14, 2026 and approved by the Board of Directors at their meeting held on November 14, 2026.
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	Provision of Deferred Tax has not been considered on quarterly basis but the effect would be given in the annual financial results.
6	The Warrant Holders have exercised their option to convert all the 8,96,873 outstanding Convertible Warrants into equal number of fully paid-up Equity Shares of Rs. 10/- each, by tendering the balance 75% consideration of Rs. 360/- per Warrant, aggregating to Rs. 32.29 Crore. The Board of Directors, accordingly, allotted 2,45,000 Equity Shares on May 09, 2026 (by Circular Resolution) and 6,51,873 Equity Shares on May 15, 2026. Consequently, the paid-up Equity Share Capital of the Company has increased from Rs. 9,96,56,240/- (99,65,624 Equity Shares) as on March 31, 2026 to Rs. 10,86,24,970/- (1,08,62,497 Equity Shares of Rs. 10/- each) as on the date of this report. For quarter ended Jun-26 and half-yearly ended Sep-26, weighted average number of shares have been considered for EPS calculation in compliance with IND AS 33 "Earnings Per Share".
7	The Company operates in a single reportable segment of real estate development in terms of Ind AS 108 "Operating Segments".

Place: Chennai
Date: November 14, 2026

For Arihant Foundations & Housing Limited

Kamal Lunawath
Managing Director (DIN:00087324)

Arihant Foundations and Housing Ltd. Chennai 600 018

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 Consolidated Unaudited Financial results for the Quarter & Half-year ended 30 September, 2026

(₹ in Lakhs)

Sl No	Particulars	*Quarter Ended*			*Half Year Ended*		*Year Ended*
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		(Unaudited)	*(Unaudited)*	*(Unaudited)*	*(Unaudited)*	*(Unaudited)*	*(Audited)*
1	Revenue from operations (Net)	12,719	13,424	8,780	26,143	17,038	42,032
2	Other income	830	143	229	1,022	460	1,137
3	**Total revenue (1+2)**	**13,549**	**13,567**	**9,009**	**27,166**	**17,498**	**43,170**
4	**Expenses**						
	Construction and project expenses	13,023	5,349	4,708	18,372	17,774	36,824
	Changes in inventories of Finished goods, Work in Progress and Stock-in-trade	(4,877)	3,594	249	(1,284)	(7,309)	(7,593)
	Employee benefits expense	526	273	269	799	516	1,219
	Finance costs	1,315	613	105	1,928	377	2,513
	Depreciation and amortization expense	51	34	32	85	47	122
	Other expenses	501	578	1,164	1,079	1,776	1,833
	Total expenses	**10,539**	**10,440**	**6,526**	**20,979**	**13,183**	**34,917**
	Share of profit / (loss) from equity accounted investments	-	-	6	-	6	(12)
5	**Profit/ (loss) before tax and exceptional item**	**3,010**	**3,127**	**2,489**	**6,186**	**4,321**	**8,241**
6	Exceptional item (also, refer note 7 and 9 below)						
7	**Profit/ (loss) before tax (5-6)**	**3,010**	**3,127**	**2,489**	**6,186**	**4,321**	**8,241**
8	Tax expense:						
	a) Current tax	(719)	(718)	(484)	(1,437)	(1,136)	(2,349)
	a) Deferred tax	-	-	-	-	(7)	5
9	**Profit/ (loss) for the period (7-8)**	**2,292**	**2,409**	**2,005**	**4,750**	**3,178**	**5,897**
10	**Other comprehensive income**						
	Items that will not be reclassified to profit or loss						
	- Re-measurement gains (losses) on defined benefit plans	-	-	-	-	-	9
	- Net (loss)/gain on FVOCI equity securities	-	-	-	-	-	-
	- Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	(3)
11	**Other comprehensive income for the period, net of tax**	**0**	**0**	**0**	**0**	**0**	**6**
12	**Total comprehensive income for the period (9+11)**	**2,292**	**2,409**	**2,005**	**4,750**	**3,178**	**5,903**
13	**Profit attributable to:**						
	Owners of the Company	2,292	2,409	2,005	4,750	3,177	5,897
	Non-controlling interest	-	-	-	-	-	-
	Other comprehensive income attributable to:						
	Owners of the Company	-	-	-	-	-	-
	Non-controlling interest	-	-	-	-	-	-
	Total comprehensive income attributable to:						
	Owners of the Company	2,292	2,409	2,005	4,750	3,177	5,903
	Non-controlling interest	-	-	-	-	-	-
14	**Earnings per equity share**						
	Basic (in ₹) (Face value of ₹ 10 each) (Not annualised)	21.10	22.39	20.12	44.15	31.88	54.81
	Diluted (in ₹) (Face value of ₹ 10 each) (Not annualised)	21.10	22.39	20.12	44.15	31.88	54.81

Notes to Consolidated:

1	The above consolidated unaudited financial results were reviewed by the Audit Committee of the Board on November 14, 2026 and approved by the Board of Directors of the Company at their meeting held on November 14, 2026.
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	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	Provision of Deferred Tax has not been considered on quarterly basis but the effect would be given in the annual financial results.
6	The Warrant Holders have exercised their option to convert all the 8,96,873 outstanding Convertible Warrants into equal number of fully paid-up Equity Shares of Rs. 10/- each, by tendering the balance 75% consideration of Rs. 360/- per Warrant, aggregating to Rs. 32.29 Crore. The Board of Directors, accordingly, allotted 2,45,000 Equity Shares on May 09, 2026 (by Circular Resolution) and 6,51,873 Equity Shares on May 15, 2026. Consequently, the paid-up Equity Share Capital of the Company has increased from Rs. 9,96,56,240/- (99,65,624 Equity Shares) as on March 31, 2026 to Rs. 10,86,24,970/- (1,08,62,497 Equity Shares of Rs. 10/- each) as on the date of this report. For quarter ended Jun-26 and half-yearly ended Sep-26, weighted average number of shares have been considered for EPS calculation in compliance with IND AS 33 "Earnings Per Share"
7	The Company operates in a single reportable segment of real estate development in terms of Ind AS 108 "Operating Segments".

Place: Chennai
Date: November 14, 2026

For Arihant Foundations & Housing Limited

Kamal Lunawath
Managing Director (DIN:00087324)

Arihant Foundations and Housing Ltd. Chennai 600 018

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 30-09-2026	As on 31-03-2026	As on 30-09-2026	As on 31-03-2026
	Unaudited	Audited	Unaudited	Audited
ASSETS				
Non-current assets				
Property, plant and equipment	626	585	1,565	954
Intangible assets	0	2		2
Leased Assets			147	177
Goodwill on Consolidation			1,155	1,155
Financial assets				
- Investments	4,117	4,117	3,445	3,438
- Trade receivables	1,536	1,535	5,515	2,329
- Loans	1,913	4,370	579	41
- Other financial assets	11,798	11,847	20,100	18,845
Deferred tax assets (net)	357	357	410	406
Other Non-current assets			253	372
Total - Non-current assets (A)	**20,347**	**22,813**	**33,169**	**27,720**
Current assets				
Inventories	4,571	6,254	26,138	25,341
Financial assets				
- Investments	38,019	29,462	37,788	29,462
- Trade receivables	10,491	6,307	13,250	7,574
- Cash and cash equivalents	844	497	3,036	1,656
- Bank balances other than those mentioned in cash and cash equivalents	3,890	2,131	10,026	2,131
- Loans	495	496	411	546
- Other financial assets	1,153	1,018	1,310	1,011
Current tax asset (Net)			0	85
Other current assets	5,406	3,545	9,896	6,164
Total - Current assets (B)	**64,869**	**49,710**	**101,855**	**74,060**
Total assets [(A)+(B)]	**85,216**	**72,523**	**135,024**	**101,781**
EQUITY AND LIABILITIES				
Equity				
Equity share capital	1,086	997	1,086	997
Other equity	33,031	29,447	44,041	36,140
Total equity (A)	**34,117**	**30,444**	**45,127**	**37,137**
Non - Controlling interests				
Non-current liabilities				
Financial liabilities				
-Borrowings	38,527	24,977	70,046	32,613
-Lease Liabilities			38	78
Provisions	99	99	204	204
Other Non Current Liablities				
Total - Non-current Liabilities (B)	**38,626**	**25,077**	**70,288**	**32,894**
Current liabilities				
Financial liabilities				
-Borrowings	4,748	8,796	3,293	15,082
- Trade payables	3,581	4,033	5,150	5,190
-Lease Liabilities			78	74
- Other financial liabilities			1,277	341
Other current liabilities	3,631	3,174	7,396	9,235
Provisions			8	12
Current tax liabilities (Net)	513	1,000	2,408	1,817
Total - Current Liabilities (C)	**12,473**	**17,002**	**19,609**	**31,749**
Total liabilities [(B)+(C)]	**51,099**	**42,079**	**89,897**	**64,644**
Total equity and liabilities [(A)+(B)+(C)]	**85,216**	**72,523**	**135,024**	**101,781**

Place: Chennai
Date: November 14, 2026

Arihant Foundations and Housing Ltd. Chennai 600 018

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 2026

(₹ In Lakhs)

Particulars	Standalone		Consolidated	
	For Six Months ended 30-09-2026	Year ended 31-03-2026	For Six Months ended 30-09-2026	Year ended 31-03-2026
A.Cash flow from operating activities				
Profit before tax	617	4,344	6,186	8,241
Adjustments to reconcile net income to net cash provided by operating activities				
Depreciation and amortization expense	14	21	115	181
(Gain)/loss on sale of investments				
(Gain) /Loss on sale of fixed assets				(12)
Interest expenses	1,574	2,447	1,925	2,892
Interest and Other income	(356)	(1,211)	(498)	(1,417)
Other Adjustments		146	1	148
Other non operating income			(69)	(27)
Provisions				13
Share of profit / (loss) from equity accounted investments (Unrealised)				1
Operating profit before working capital changes	**1,851**	**5,747**	**7,661**	**10,020**
Changes in assets and liabilities				
Adjustments for working capital changes				
(Increase) /Decrease in inventories	1,683	7,579	(1,277)	(7,701)
(Increase) /Decrease in trade receivables	(4,186)	(2,764)	(10,997)	(3,631)
(Increase) /Decrease in Other financial assets	(86)	(704)	(265)	(909)
(Increase) /Decrease in Other current assets	(1,860)	100	(3,699)	424
(Increase) /Decrease in Other current tax assets				(0)
Increase / (Decrease) in Trade Payables	(452)	(1,517)	(67)	(1,244)
Increase / (Decrease) in Provisions	(1)	28	(1)	27
Increase / (Decrease) in Current Borrowings	(4,048)	7,434	(4,048)	
Increase / (Decrease) in Other financial liabilities			309	5,877
Increase / (Decrease) in Other current liabilities	458	1,299	(1,942)	3,034
Cash generated from operating activities	**(6,641)**	**17,204**	**(14,327)**	**5,897**
Direct taxes paid, net	(660)	(354)	(680)	(978)
Net cash generated from operating activities	**(7,301)**	**16,851**	**(15,007)**	**4,919**
B. Cash flow from investing activities				
Purchase of fixed assets	(54)	(18)	(212)	(1,743)
Sale of fixed assets				16
Interest/Dividend received	287	1,183	498	1,417
Purchase of investment	(8,557)	(29,412)	(7,528)	(32,207)
Investment in Deposits	(1,759)	2,947	(7,950)	2,947
Other Non Operating Income	69	27	69	27
Change in Non Current Asset			(10)	
Net cash generated from investing activities	**(10,014)**	**(25,272)**	**(15,134)**	**(29,543)**
C. Cash flow from financing activities				
(Loans repaid) / Fresh loans taken	2,457	(1,410)	30,871	14,006
Loans received back / (given)	13,550	12,255	(736)	12,784
Prepaid Finance Cost			119	339
Lease Liability			(44)	
Interest & finance charges	(1,574)	(2,447)	(1,917)	(2,871)
Share Capital	90	0	90	
Share Premium	4,215	0	4,215	
Money Received Agst Share Warrants	(1,076)	0	(1,076)	
Dividend Paid				
Net cash (used) in financing activities	**17,662**	**8,398**	**31,521**	**24,258**
D. Net change in cash and cash equivalents	**347**	**(24)**	**1,379**	**(365)**
E. Cash and cash equivalents at the beginning	497	521	1,656	2,022
F. Cash and cash equivalents at the end	**844**	**497**	**3,036**	**1,656**

Place: Chennai
Date: November 14, 2026

Arihant Foundations and Housing Ltd. Chennai 600 018

For Arihant Foundations and 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 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, 2026 (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/CMDl/44/2019 dated March 29, 2019 ('the Circular').

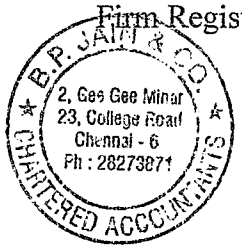
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended ('the Act'), read with relevant rules issued thereunder 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, 2026.

CA Devendra Kumar Bhandari
Partner
Membership no: 208862
UDIN: 26208862QBVKDY9352

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 30th September, 2026 ("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.

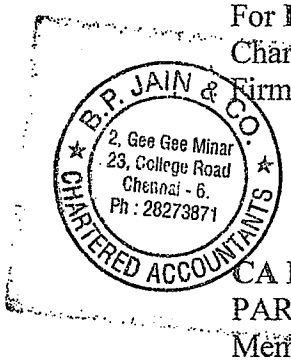
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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. – Step Down 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. Arihant Spaces Private Limited (Erstwhile Known as Zenrai Developments Private Limited) – Wholly Owned Subsidiary
    11. Ivorylane Realty LLP – Entity with Significant control
    12. Veridion Realty LLP - Entity with Significant control
    13. Kairav Developers Ltd. – Joint Venture

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 One joint venture included in the consolidated unaudited financial results, whose interim financial results reflect total revenues of Rs. 8504.93 lakhs, total net profit before tax of Rs.4029.66 lakhs, for the half year ended September, 2026, 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 ,2026

CA DEVENDRA KUMAR BHANDARI
PARTNER
Membership no: 208862
UDIN: 26208862ZAQYVC6402