CONTINUING STABILITY

ARIHANT SUPERSTRUCTURES LTD.
CONTINUING STABILITY

Date: 03.11.2026

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**

Sub: Outcome of the meeting of the Board of Directors of Arihant Superstructures Limited ("Company") held on November 03, 2026.

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 **Tuesday, November 03, 2026 at 12.00 noon** 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. The company & its Board has approved the succession plan a very detailed blend of promoters & professionals on all parameters of qualifications & powers vested with the successors. (**Annexure – I)**
2. Dwellcons Ltd. a 100% subsidiary of ASL has signed & entered into Hotel Management Agreement with ITC Hotels Ltd. for their luxury brand Mementos for its 227 Room (44 suites) 5-star hotel at World Villas Chowk Mumbai 3.0. This also validates the potential of the location and the advantage to the real estate sector in the region where Arihant Superstructures Limited holds a major position.
3. Took note of the circular resolution approving the appointment of Mr. Pradeep Mehta, Chartered Accountant, Ex-CFO (2017-2019) of Arihant Superstructures Limited has been appointed as an Independent Director on the Board of Company with effect from October 23, 2026.The necessary intimation and disclosures were submitted to the Stock Exchanges on October 23, 2026.
4. The Board 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, 2026. (**Annexure – II)**
5. The Board approved the draft Notice of Postal Ballot incorporating the proposed resolution and explanatory statement.

The Board meeting was concluded at 03:00 P.M.

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ARIHANT
SUPERSTRUCTURES LTD.
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We request you to kindly take the above on record.

Thanking you,
Yours faithfully,

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

Parth Ashokkumar Chhajer

Digitally signed by Parth Ashokkumar Chhajer
Date: 2026.11.03 15:01:39 +05'30'

Parth Chhajer
Joint Managing Director
DIN: 06646333

Annexure – I

Strategic Succession and Leadership Framework

Section 1: Core Philosophy and Leadership Structure

ASL operates on a dual-engine leadership model. The founding family provides the financial foundation, core vision, and final accountability. Long-term business sustainability and expansion rely on a highly vetted cadre of professionals.

1. Leadership Structure

Family Oversight & Stewardship: Ultimate accountability to all external stakeholders, capital allocation, brand stewardship, and macroeconomic expansion rest with the promoter group.

Professional Integration: Growth and operational decision-making are not restricted to family members. Professionals are actively integrated into the core thought leadership and strategic direction of the company.

2. Unified Successor Blueprint

All candidates i.e. the promoter's family line or a hired professional leader, will be evaluated against the exact same parameters.

Qualifying Parameters: The True Parameters for Succession: Succession eligibility shall be determined based on demonstrated or latent capacity for:

- **Complete Command over Business and financial Inflows & Outflows**: The individual must have the capability to drive every economic factor of the businesses. This includes ultimate accountability for revenue generation (income), cost control and capital allocation (expenditure).
- **Vertical and People Management**: Ability to manage diverse business verticals and ecosystems—either through direct oversight or by successfully delegating to newly appointed teams and leaders.
- **Leadership Multiplication**: Ability to build their own strategic teams and groom new CEOs to run either existing operations or entirely new business ventures.

Non-Qualifying Parameters: Elimination of Granular Restrictions: Succession eligibility shall not be impacted by below factors:

- **Existing or Future JDAs/JDs**: Specific job descriptions, current operational roles and day to day responsibilities are irrelevant.
- **Academic/Technical Credentials**: Having a specific degree, or being limited/highly educated in a narrow field, will not be a barrier.
- **Granular Subject Knowledge**: While domain familiarity matters, having hyper-specific, granular knowledge of a single technical subject is not a prerequisite.

3. The 5-Pillar Professional Evaluation Matrix

To qualify for top-tier leadership and strategic decision-making roles, professionals are assessed using a multi-dimensional point system.

Pillar	Criterion	Strategic Focus
1	Trust	Financial and operational integrity aligned with the promoters' long-term vision.
2	Reliability	Proven ability to independently execute high-stakes responsibilities.
3	Discipline & Balanced Judgment	Protection of company interests during negotiations and strategic decision-making.
4	Loyalty & Tenure	Long-term commitment, continuity, and historical understanding of the organization.
5	Self-Development	Continuous upskilling that strengthens executive decision-making capability.

To ensure a fair and progressive workplace, the company utilizes a Total Average Mechanism rather than a single-elimination rule. High performance in one area can balance out limitations in another. For example, a relatively new professional who scores exceptionally high on Self-Development, Discipline, and Reliability can out qualify a long-tenured employee who lacks proactive growth. Qualification for core strategic roles is strictly performance-and-character-driven. Existing job titles or academic credentials will not guarantee a seat at the decision-making table.

Section 2: New Business & Diversification Governance Protocol

The company recognizes the need for entrepreneurial expansion while maintaining strict protection of the core business and shareholder wealth. This framework governs all non-core diversification and new business initiatives.

Key decision will be undertaken with the help of a Strategic Committee:

1. **Structure of the Investment & Venture Committee -** The committee acts as the ultimate balancing wheel between institutional memory (Promoters), execution capability (Professional Successors), and objective validation (External Advisors).

- **Promoters & Core Equity Holders**: Retain ultimate strategic oversight and veto power, ensuring the company's foundational values and long-term vision are respected.
- **Professional Successors**: Integrated directly into the decision-making process to give them a voice, align their long-term interests, and test their strategic acumen on new business frontiers.
- **External Technical Advisors**: Infused into the panel on a project-by-project basis. Their role is to provide unbiased, expert validation—especially when a proposal veers into a "deviation or diversion" from the company's master core activities.

2. **Risk Management -** This provision ring-fences the company's primary wealth and protects the core business from destabilization due to speculative expansion into completely new business segments vertical which are unrelated to current business.

- **Fair Value Concept:** The management will calculate an implied fair value of the company's business. The fair value will be calculated based the Net Present Value calculated based on discounted cash flow method (discounting of the future cash flows of the business).

- **Stop Loss Mechanism:** This will prevent hope-driven capital drains by introducing an absolute stop loss mechanism. If any new business undertaken by the Group breaches pre-defined performance thresholds, a hard stopwatch is triggered and fresh infusion of capital will be stopped. This would be irrespective of what competitors are doing, market hype, or emotional attachment. The maximum investment in a new business will be capped at 10% of the implied fair value. This is the ceiling up-to which investments can be made in a new business including debt, equity or any other form of capital. Once this 10% ceiling is hit, no more infusion of fresh funds can happen in the new business venture.

- **Executive Accountability:** The promoter or sponsor driving the new business carries the heavy operational responsibility to make it succeed, but they cannot make unilateral decisions. They remain strictly accountable to the professional successors and advisors on the panel.

- **Voting Rights:** Each member in the Committee will have one vote. Since risk and authority are inseparable and the promoter assumes the financial risk, they must hold the decision-making power. Consequently, the ultimate veto authority and final sign-off rights with respect to accepting or rejecting the proposal for a new business venture or initiative shall remain vested in the designated cyclic authority holder from the promoter group.

Section 3: Cyclical Governance & Succession Framework

ASL will follow a rotating, cyclical leadership structure. This model ensures that while day-to-day operations can be handled by either the promoters or hired professionals based on pure merit, the ultimate veto and chairmanship authority rotates equally among the three primary equity stakeholders. This prevents any single individual from holding lifelong absolute power and ensures every promoter has a periodic turn at the helm.

Core Principle

- **The Rotation Cycle**: The position of Ultimate Authority / Executive Chairman will operate on a strict 4-year tenure per cycle.
- **The Three-Way Split**: Absolute veto and top-lead authority will rotate sequentially among the three primary equity men holders.
- **Consecutive Terms Permitted**: To maintain stability during critical business phases, a designated promoter who has successfully completed their 4-year round is eligible to continue into the next round (Years 5–8) if mutually agreed upon by the equity board, before the cycle passes to the next promoter.

Separation of Executive Management vs. Ultimate Authority

This structure perfectly balances corporate growth (by letting professionals or the most capable hand run daily business) with promoter unity (by ensuring no single equity holder is permanently sidelined from ultimate control). To ensure the business thrives operationally while maintaining this equity balance, the structure splits day-to-day management from ultimate ownership control.

- **The Number One Operational Position**: The person running the day-to-day ongoing and new businesses will be chosen strictly based on personal abilities and merit. This position can be filled by one of the promoters themselves or by a hired professional CEO.
- **The Cyclic Overlord**: Regardless of who runs the daily operations (even if it is a professional), the Ultimate Veto Power and final sign-off authority always rest with the specific promoter whose turn it is in the 4-year cycle.

Section 4: Enterprise Leadership Capability Framework

The company recognizes that sustainable enterprise leadership depends primarily upon command over two core pillars:

1. Product or Service.
2. Finance.

This forms the foundation of all expansion proposals and succession evaluation criteria.

Product / Service:

- The Execution Reality: It's not just about having a good idea. It means knowing exactly how the product is built, how the service is delivered, the exact timeline it takes, and the potential failure points.
- The Market Fit: Understanding why a customer will choose *this* over an existing competitor. If you don't know the exact pain point your service cures, you can't position it.
- Quality & Control: Promoters don't necessarily need to lay the bricks or write the code themselves, but they must have the precise knowledge required to judge whether the output meets top-tier standards. If you can't spot a flaw in your own product, you are at the mercy of your vendors or team.

Finance

- **Unit Economics**: You must know the exact cost to deliver one unit of your product or service, and the exact margin it leaves behind. If the unit economics don't make sense, scaling the business just means losing money faster.
- **Cash Flow vs. Profit**: A new business doesn't fail because it lacks paper profit; it fails because it runs out of cash. Promoters must understand the working capital cycle—how long money stays locked up in inventory, raw materials, or credit before it comes back as cash.

- **Capital Allocation**: Knowing exactly how much money the running business can safely divert to the new venture without choking its own growth. It's about knowing the exact "runway"—how many months the new business can survive before it needs to break even.

Section 5: Dispute resolution

In case of a dispute, a person with immense knowledge and experience with minimum age of 50 years who has clarity on equality and neutrality and deep business operation handling at the highest positions of reasonably or similar size of office as Arihant Superstructures Ltd. can be appointed as an arbitrator. Today the company appoints, Mr. Ashok Chhajer, as an arbitrator. Till any arbitration outcome is arrived at, no courts shall be approached for litigation for the purpose of succession plan and power to execute it.

Section 6: Conclusion

This succession and governance framework is designed to balance:

- Promoter continuity.
- Professional meritocracy.
- Entrepreneurial expansion.
- Wealth preservation.
- Operational stability.
- Institutional longevity.

The framework intentionally prioritizes enterprise leadership capability, disciplined governance, and financial responsibility over rigid hierarchy or traditional corporate credentials. By combining structured succession planning with rotational authority, merit-based leadership integration, controlled diversification, and binding governance safeguards, Arihant Superstructures Limited aims to create a sustainable multi-generational enterprise capable of long-term growth without compromising its foundational stability.

Annexure -II

K J K & Associates

CHARTERED ACCOUNTANTS

178, 2nd Floor, Raghuleela Mall, Poisar, Behind Poisar Bus Depot, Kandivali West, Mumbai - 400067
E-mail : mail@kjk.co.in Contact.: +91 98200 57941 Landline.: +91 22 4664 9603

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of Arihant Superstructures Limited for the Quarter and Half Year ended September 30, 2026 Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of
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, 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and has been approved by the 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 ("the Act"), read with the relevant rules issued thereunder, and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. 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. 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 matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act 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.

K J K & Associates * FRN: 112159W * Chartered Accountants *

Conclusion

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 applicable Indian Accounting Standards specified under Section 133 of the Act, read with the 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

5. The Statement includes the comparative figures for the corresponding quarter and half year ended September 30, 2025. These figures were not reviewed by us; they have been reviewed by the predecessor auditors, who, vide their report, expressed an unmodified conclusion thereon. Our conclusion on the Statement is not modified in respect of this matter.

For K J K & Associates
Chartered Accountants
Firm's Registration No.: 112159W



Jwala
Partner
Membership No.: 514655
UDIN: 26514655ETSZBJ2435
Place: Navi Mumbai
Date: November 03, 2026

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 Balance Sheet as at September 30, 2026

(₹ in lakhs)

Particulars		As at Sept 30, 2026 Unaudited	As at March 31, 2026 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	574.61	604.05
	(b) Intangible Assets	4.99	3.54
	(c) Capital Work in Progress - Gymkhana Building	2,417.28	2,009.48
	(d) Investment Property	248.25	250.27
	(e) Financial Assets		
	(i) Investments	506.21	506.21
	(ii) Other Financial Assets	734.97	591.93
		8,210.80	**7,689.97**
	Current Assets		
	(a) Inventories	41,546.10	37,693.24
	(b) Financial Assets		
	(i) Investments	14.10	14.09
	(ii) Trade Receivable	3,274.75	3,820.99
	(iii) Cash & Cash Equivalents	243.61	180.04
	(iv) Loans & Advances	3.41	1.40
	(v) Other Financial Assets	263.92	293.00
	(c) Current Tax Assets (Net)	347.38	353.91
	(d) Other Current Assets	4,052.42	4,009.27
	(e) Land	35,986.01	33,933.65
		85,731.70	**80,299.59**
	TOTAL ASSETS	**93,942.50**	**87,989.56**
B	**EQUITY AND LIABILITIES**		
	EQUITY		
	(a) Equity Share Capital	4,325.00	4,325.00
	(c) Other Equity	21,139.56	21,092.38
		25,464.56	**25,417.38**
	Liabilities		
	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	45,690.51	37,783.55
	(b) Deferred Tax Liabilities (net)	12.84	16.20
	(c) Provisions	28.19	20.92
		45,731.54	**37,820.67**
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	5,505.50	7,298.23
	(ii) Trade Payables		
	-Due to Micro and Small Enterprises	302.80	250.18
	-Due to Other than Micro and Small Enterprises	3,438.66	3,610.51
	(iii) Other Financial Liabilities	1,361.67	1,770.12
	(b) Other Current Liabilities		
	(i) Advance from Customers	11,857.51	10,456.66
	(ii) Other Current Liabilities	101.91	1,095.60
	(c) Provisions	178.35	270.21
		22,746.40	**24,751.51**
	TOTAL EQUITY AND LIABILITIES	**93,942.50**	**87,989.56**

Arihant Superstructures Limited Navi Mumbai

K J K & Associates FRN 142150W Chartered Accountants

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 Financials Results for the Quarter and Half Year ended Septemmber 30, 2026

(₹ in lakhs)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Sept 30, 2026	June 30, 2026	Sept 30, 2025	Sept 30, 2026	Sept 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	(a) Revenue from Operations	2,250.14	2,223.77	1,350.32	4,473.91	2,096.32	9,081.84
	(b) Other Income	39.15	41.86	20.62	81.01	68.16	140.88
	Total Income	**2,289.29**	**2,265.63**	**1,370.94**	**4,554.92**	**2,164.48**	**9,222.72**
2	**Expenses**						
	(a) Land, Construction & other cost	2,391.82	2,940.14	2,438.99	5,331.96	5,117.00	20,289.94
	(b) Changes in inventories	(1,586.59)	(2,266.27)	(2,616.93)	(3,852.86)	(5,922.67)	(17,553.84)
	(c) Employee benefits expense	314.50	292.35	348.99	606.85	677.37	1,242.64
	(d) Finance costs	621.21	626.79	602.69	1,248.00	1,239.94	2,565.08
	(e) Depreciation & Amortization	26.32	27.07	24.43	53.40	45.13	99.47
	(f) Other expenses	478.55	613.96	519.09	1,092.50	946.98	2,424.94
	Total expenses	**2,245.81**	**2,234.04**	**1,317.26**	**4,479.85**	**2,103.75**	**9,068.23**
3	**Profit / (Loss) before exceptional items and tax (1 - 2)**	43.48	31.59	53.68	75.07	60.73	154.49
4	Exceptional Items (net)	-	-	-	-	-	
5	**Profit / (Loss) before tax (3 + 4)**	**43.48**	**31.59**	**53.68**	**75.07**	**60.73**	**154.49**
6	**Tax expense:**						
	(a) Current tax expense	6.48	6.05	15.63	12.53	15.63	25.79
	(b) MAT Credit Entitlement	(6.48)	(6.05)	-	(12.53)	-	(25.79)
	(c) Deferred tax	(2.77)	(0.59)	4.24	(3.36)	4.88	8.80
		(2.77)	(0.59)	19.87	(3.36)	20.51	8.80
7	**Profit / (Loss) after tax (5 - 6)**	**46.25**	**32.18**	**33.81**	**78.43**	**40.22**	**145.69**
8	**Other Comprehensive Income**						
	(a) Items that will not be reclassified to profit & loss						
	Premeasurement gain | (loss) on defined benefit plans	-	-	-	-	-	(23.37)
	Income Tax on Items that will not be reclassified to Profit or Loss	-	-	-	-	-	6.50
		-	-	-	-	-	**(16.87)**
	(b) Items that will be reclassified to Statement of Profit and Loss	-	-	-	-	-	-
	Other comprehensive income	-	-	-	-	-	(16.87)
9	**Total Comprehensive Income for the period (7 + 8)**	**46.25**	**32.18**	**33.81**	**78.43**	**40.22**	**128.82**
10	**Earnings per share (of Rs.10/- each):**						
	(a) Basic	0.11	0.07	0.08	0.18	0.09	0.34
	(b) Diluted	0.11	0.07	0.08	0.18	0.09	0.34
	(not annualized for the quarter)						

Arihant Superstructures Limited Navi Mumbai

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ARIHANT SUPERSTRUCTURES LIMITED

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

Unaudited Standalone Cash Flow Statement for the period ended September 30, 2026

(₹ in lakhs)

	Particulars	Half Year Ended Sept 30, 2026	Half Year Ended Sept 30, 2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit before Tax and before Extra ordinary Items :	75.07	60.73
	Adjustment for Non Cash Items		
	Depreciation & Amortization	53.40	45.13
	Loss / (Profit) on Sale of Fixed Assets	-	-
	Loss / (Profit) from Partnership firm	(0.01)	(0.43)
	Interest Paid	1,248.00	1,239.94
	Interest Received	(15.57)	(19.28)
	Remeasurement (gain)/ loss on defined benefit plans	-	-
	Sundry balances written off	(28.86)	(31.17)
		1,332.03	**1,294.92**
	Changes in Working Capital		
	(Increase) / Decrease in Inventories	(3,852.86)	(5,922.67)
	(Increase) / Decrease in Financial Assets	424.90	110.22
	(Increase) / Decrease in Non- Financial Assets	(2,089.13)	(6,240.34)
	Increase / (Decrease) in Financial Liability	(2,291.40)	1,964.30
	Increase / (Decrease) in Non-Financial Liability	327.93	3,557.63
	Cash flow from Operating Activities before Tax and Extraordinary Items	**(6,148.53)**	**(5,235.94)**
	Income Tax paid	-	(15.63)
	Cash flow from Operating Activities before Extraordinary Items	**(6,148.53)**	**(5,251.57)**
	Adjustment for Extraordinary Items		
	Cash Generated / (Used) from Operating Activities	**(6,148.53)**	**(5,251.57)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	(Purchase)/Sale of Fixed Assets (Net)	(431.19)	(1,049.08)
	(Purchase)/Sale of Investments In property	0.00	(105.44)
	(Purchase)/Sale of Investments In Equity	-	-
	(Loss) / Profit from Partnership firm	0.01	0.43
	Interest Received on Investment	15.57	19.28
	Cash Generated from Investment Activities	**(415.61)**	**(1,134.81)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Issue / (Redemption) of Share Warrants	-	(940.88)
	Issue of Share Capital	-	209.00
	Increase/(Decrease) in Security Premium	-	3,554.49
	Increase/(Decrease) in Borrowing	7,906.96	4,641.83
	Interest paid	(1,248.00)	(1,239.94)
	Dividend Paid	(31.25)	(170.41)
	Cash Generated from Financing Activities	**6,627.71**	**6,054.09**
	Net Increase in Cash & Cash Equivalents	63.57	(332.29)
	Opening Balance of Cash & Cash Equivalents	180.04	555.44
	Closing Balance of Cash & Cash Equivalents	**243.61**	**223.15**
	(i) Cash in Hand	8.39	6.13
	(ii) Balance with Bank	137.67	217.02
	(ii) Balance with Fixed Deposit	97.55	-
	Closing Balance of Cash & Cash Equivalents	**243.61**	**223.15**

Arihant Superstructures Limited Navi Mumbai

KJK & Associates FRN 112159W Chartered Accountants

Notes:

1. The above unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2026 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 03, 2026. The statutory auditors of the Company have expressed unmodified conclusion on the unaudited standalone financial results for the Quarter and Half Year ended September 30, 2026.

2. These standalone financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind AS) as notified under Section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.

3. The company operates in only one reportable segment i.e. Real estate development and accordingly the financial results are reported as single reportable segment. The Company's operations are confined to India.

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 03, 2026
Place: Navi Mumbai
CIN : L51900MH1983PLC029643

K J K & Associates Chartered Accountants FRN 112159W

Arihant Superstructures Limited Navi Mumbai

Parth Chhajer
(Joint Managing Director)

K J K & Associates

CHARTERED ACCOUNTANTS

178, 2nd Floor, Raghuleela Mall, Poisar, Behind Poisar Bus Depot, Kandivali West, Mumbai - 400067
E-mail : mail@kjk.co.in Contact.: +91 98200 57941 Landline.: +91 22 4664 9603

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of Arihant Superstructures Limited for the Quarter and Half Year ended September 30, 2026 Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of
Arihant Superstructures Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Arihant Superstructures Limited** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter and half year ended September 30, 2026 ("the Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding Company'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 ("the Act"), read with the relevant rules issued thereunder, and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. 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. 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 matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act 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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

K J K & Associates FRN-112159W Chartered Accountants

4. The Statement includes the results of the following entities:

Parent / Holding Company

1. Arihant Superstructures Limited

Subsidiaries

1. Arihant Abode Limited
2. Arihant Aashiyana Private Limited
3. Arihant Vatika Realty Private Limited
4. Dwellcons Private Limited
5. Arihant Gruhnirman Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 applicable Indian Accounting Standards specified under Section 133 of the Act, read with the 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

6. The Statement includes the comparative figures for the corresponding quarter and half year ended 30 September 2025. These figures were not reviewed by us; they have been reviewed by the predecessor auditors, who, vide their report, expressed an unmodified conclusion thereon. Our conclusion on the Statement is not modified in respect of this matter.

For K J K & Associates
Chartered Accountants
Firm's Registration No.: 112159W

Jwala
Partner
Membership No.: 514655
UDIN: 26514655KGOMXR5113
Place: Navi Mumbai
Date: November 03, 2026

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 Statement of Assets and Liabilities as at September 30, 2026

(₹ in lakhs)

Particulars		As at Sept 30, 2026 Unaudited	As at March 31, 2026 Audited
1.	**ASSETS**		
(I)	**NON CURRENT ASSETS**		
	(a) Property, Plant & Equipment		
	(i) Tangible Assets - Gymkhana Land	3,724.49	3,724.49
	(ii) Tangible Assets - Others	5,032.57	5,120.94
	(b) Intangible Assets	7.42	6.36
	(c) Capital Work in Progress - Gymkhana Building	2,977.73	2,142.21
	(d) Right to Use Asset	114.88	128.95
	(e) Investment in Property	1,436.02	1,444.10
	(f) Financial Assets		
	(i) Investments	0.96	0.96
	(ii) Other Financial Assets	1,966.97	1,517.96
	(g) Deferred Tax Assets (net)	40.99	34.16
		15,302.03	**14,120.13**
(II)	**CURRENT ASSETS**		
	(a) Inventories	89,199.11	89,795.88
	(b) Financial Assets		
	(i) Investments	14.10	14.09
	(ii) Trade Receivable	8,759.87	10,044.66
	(iii) Cash & Cash Equivalents	1,725.16	1,447.70
	(iv) Bank Balance other than above	498.42	556.43
	(v) Loans and advances	6.04	4.51
	(vi) Other Financial Assets	5,372.46	4,370.40
	(c) Current Tax Asset	131.13	-
	(d) Other Current Assets	9,024.96	8,458.45
	(e) Land	50,457.71	48,202.94
		165,188.96	**162,895.06**
	TOTAL	**180,490.99**	**177,015.19**
2.	**EQUITY AND LIABILITIES**		
(I)	**EQUITY**		
	(a) Equity Share Capital	4,325.00	4,325.00
	(b) Other Equity	33,644.09	32,020.30
	(c) Non - Controlling Interest	9,017.09	8,638.65
		46,986.18	**44,983.95**
(II)	**NON CURRENT LIABILITIES**		
	(a) Financial Liabilities		
	(i) Borrowings	79,435.62	75,751.01
	(ii) Lease Liability	99.68	111.55
	(b) Provisions	90.09	60.06
		79,625.39	**75,922.62**
(III)	**CURRENT LIABILITIES**		
	(a) Financial Liabilities		
	(i) Borrowings	10,782.63	11,534.83
	(ii) Trade Payables :		
	Due to Micro & Small Enterprises	404.92	970.48
	Due to Other than Micro & Small Enterprises	6,658.65	7,943.58
	(iii) Lease Liability	23.06	21.14
	(iv) Other Financial Liabilities	1,867.51	3,058.29
	(b) Other Current Liabilities		
	(i) Advance from Customers	14,532.77	11,362.95
	(ii) Other Current Liabilities	18,952.39	20,375.27
	(c) Provisions	657.49	419.89
	(d) Current Tax Liabilities	-	422.19
		53,879.42	**56,108.62**
	TOTAL	**180,490.99**	**177,015.19**

Arihant Superstructures Limited Navi Mumbai

J K & Associates FRN 112159W Chartered Accountants

ARIHANT SUPERSTRUCTURES LIMITED

CIN: L51900MH1983PLC029643

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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, 2026

(₹ in lakhs)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Sept 30, 2026	June 30, 2026	Sept 30, 2025	Sept 30, 2026	Sept 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income from Operations**						
	(a) Revenue from Operations	13,321.95	13,159.38	12,265.14	26,481.33	24,361.57	55,097.44
	(b) Other Income	147.32	154.73	118.07	302.06	316.36	503.82
	Total revenue	**13,469.27**	**13,314.11**	**12,383.21**	**26,783.39**	**24,677.93**	**55,601.26**
2	**Expenses**						
	(a) Cost of construction, land and development expenses	7,647.67	8,490.59	11,405.65	16,138.26	22,354.75	50,175.49
	(b) Changes in inventories of finished goods, work-in-progress	922.03	(325.37)	(4,371.83)	596.76	(8,908.13)	(16,948.56)
	(c) Employee benefits expense	841.70	836.46	927.31	1,678.16	1,737.39	3,506.15
	(d) Finance costs	1,481.77	1,554.12	1,704.52	3,035.90	3,407.46	6,769.26
	(e) Depreciation expense	71.28	71.68	71.86	142.97	133.76	283.31
	(f) Other expenses	1,114.19	1,402.05	1,309.05	2,516.16	2,492.82	5,707.76
	Total expenses	**12,078.64**	**12,029.53**	**11,046.56**	**24,108.21**	**21,218.05**	**49,493.41**
3	**Profit / (Loss) before exceptional items and tax (1 - 2)**	1,390.63	1,284.58	1,336.65	2,675.18	3,459.88	6,107.85
4	Exceptional Items (net)	-	-	-	-	-	-
5	**Profit / (Loss) before tax (3 + 4)**	**1,390.63**	**1,284.58**	**1,336.65**	**2,675.18**	**3,459.88**	**6,107.85**
6	**Tax expense/(income):**						
	(a) Current tax expense	346.53	314.54	339.34	661.07	873.77	1,526.53
	(b) Mat Credit Entitlement	(6.48)	(6.05)	-	(12.53)	-	(25.79)
	(c) Deferred tax	(4.73)	(2.11)	1.75	(6.84)	(0.08)	2.77
	Total Tax Expense / (Income)	**335.32**	**306.38**	**341.09**	**641.70**	**873.69**	**1,503.51**
7	**Profit / (Loss) after tax (5 - 6)**	**1,055.31**	**978.20**	**995.56**	**2,033.48**	**2,586.19**	**4,604.34**
8	**Other Comprehensive Income**						
	A. Items that will not be reclassified to profit & loss						
	Remeasurement gain / (loss) on Defined Benefit Plans	-	-	-	-	-	(47.35)
	Income Tax on Items that will not be reclassified to Profit or Loss	-	-	-	-	-	12.54
		-	-	-	-	-	(34.81)
	B. Items that will be reclassified to Statement of Profit and Loss	-	-	-	-	-	-
	Other comprehensive income	-	-	-	-	-	(34.81)
	Profit / (Loss) after OCI	**1,055.31**	**978.20**	**995.56**	**2,033.48**	**2,586.19**	**4,569.53**
9	**Non-Controlling Interest**	378.44	378.44	384.68	378.44	1,019.83	1,776.28
10	**Total Comprehensive Income for the period (7 + 8 - 9)**	**676.87**	**599.76**	**610.88**	**1,655.04**	**1,566.36**	**2,793.25**
11	**Earnings per share (of Rs.10/- each):**						
	(a) Basic	1.56	1.39	1.41	3.83	3.62	10.65
	(b) Diluted	1.56	1.39	1.41	3.83	3.62	10.65
	(not annualized for the quarter)*	-	-	-	-	-	-

Arihant Superstructures Limited Navi Mumbai

K J K & Associates FRN 112159W Chartered Accountants

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 the period ended September 30, 2026

(₹ in lakhs)

	Particulars	Half Year Ended Sept 30, 2026	Half Year Ended Sept 30, 2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit before Tax and before Extra ordinary Items :	2,675.18	3,459.88
	Adjustment for Non Cash Items		
	Depreciation & Amortization	142.97	133.76
	Loss / (Profit) on Sale of Fixed Assets	-	-
	Loss / (Profit) from Partnership firm	(0.01)	(0.43)
	Interest Paid	3,035.90	3,404.94
	Interest Received	(213.97)	(131.33)
	Remeasurement (gain)/ loss on defined benefit plans	-	-
	Sundry balances written off	(50.83)	(124.36)
		5,589.24	**6,742.46**
	Changes in Working Capital		
	(Increase) / Decrease in Inventories	596.77	(8,908.13)
	(Increase) / Decrease in Financial Assets	(128.29)	(1,277.49)
	(Increase) / Decrease in Non- Financial Assets	(2,556.50)	(6,583.35)
	Increase / (Decrease) in Financial Liability	(3,041.08)	1,623.05
	Increase / (Decrease) in Non-Financial Liability	1,660.66	631.06
	Cash flow from Operating Activities before Tax and Extraordinary	**2,120.80**	**(7,772.40)**
	Income Tax paid	(1,044.61)	(873.77)
	Cash flow from Operating Activities before Extraordinary Items	**1,076.19**	**(8,646.17)**
	Adjustment for Extraordinary Items		
	Cash Generated / (Used) from Operating Activities	**1,076.19**	**(8,646.17)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	(Purchase)/Sale of Fixed Assets (Net)	(869.03)	(1,764.72)
	(Purchase)/Sale of Investments In property	0.01	(4.16)
	(Purchase)/Sale of Investments In Equity	-	2,894.77
	(Loss) / Profit from Partnership firm	0.01	0.43
	Interest Received on Investment	213.97	131.33
	Cash Generated from Investment Activities	**(655.04)**	**1,257.65**
	CASH FLOW FROM FINANCING ACTIVITIES		
C.	Issue / (Redemption) of Share Warrants	-	(940.87)
	Issue of Share Capital	-	209.00
	Increase/(Decrease) in Security Premium	-	3,554.48
	Increase/(Decrease) in Borrowing	2,932.41	8,144.40
	Increase/(Decrease) in Lease Liabilities	(9.95)	-
	Interest paid	(3,035.90)	(3,404.94)
	Dividend Paid	(31.25)	(170.40)
	Cash Generated from Financing Activities	**(144.69)**	**7,391.67**
	Net Increase in Cash & Cash Equivalents	276.46	3.15
	Opening Balance of Cash & Cash Equivalents	1,448.70	1,818.16
	Closing Balance of Cash & Cash Equivalents	**1,725.16**	**1,821.31**
	(i) Cash in Hand	36.14	38.07
	(ii) Balance with Bank	835.62	971.32
	(ii) Balance with Fixed Deposit	853.40	811.92
	Closing Balance of Cash & Cash Equivalents	**1,725.16**	**1,821.31**

Arihant Superstructures Limited Navi Mumbai

K J K & Associates FRN 122159W Chartered Accountants

Notes :

1 The Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2026 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 03, 2026. 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, 2026 are summarized below and detailed have been submitted to the BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com), where the equity shares of the Company are listed.

(₹ in lakhs) (₹ in Lakhs)

Particulars	Quarter Ended			Half Year ended		Year Ended
	Sept 30, 2026	June 30, 2026	Sept 30, 2025	Sept 30, 2026	Sept 30, 2025	March 31, 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total Income*	2,289.29	2,265.63	1,370.94	4,554.92	2,164.48	9,222.72
Profit Before Tax	43.48	31.59	53.68	75.07	60.73	154.49
Profit After Tax for the period / Year	46.25	32.18	33.81	78.43	40.22	145.69
*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 30.09.2026 and Profit After Tax (PAT) for the Quarter ended 30.09.2026 of Holding and Subsidiaries are as follows -

(₹ in lakhs)

Particulars	Net Worth	Profit After Tax (PAT)
Arihant Superstructures Ltd.	25,464.56	46.25
Arihant Vatika Realty Pvt. Ltd.	15,012.67	810.60
Arihant Abode Ltd.	5,228.56	29.93
Arihant Gruhnirman Pvt. Ltd.	(18.06)	0.07
Arihant Aashiyana Pvt. Ltd.	3,310.32	168.43
Dwellcons Pvt. Ltd.	500.00	-
Total	**49,498.05**	**1,055.28**

4 The Subsidiaries considered in the Consolidated Financial Statements as at September 30, 2026 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 Group operates in only one reportable segment i.e. Real estate development and accordingly the financial results are reported as single reportable segment. The Group's operations are confined to India.

6 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.

7 Figures for Previous Periods have been regrouped/re-arranged and re-classified wherever considered to confirm to current period's classification.

Date : November 03, 2026
Place: Navi Mumbai
CIN: L51900MH1983PLC029643

Arihant Superstructures Limited Navi Mumbai

Parth Chhajer
(Joint Managing Director)

K J K & Associates FRN-112159W Chartered Accountants

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, 2026

(₹ in Lakhs)

Particulars	Consolidated					
	Quarter Ended			Half Year ended		Year Ended
	Sept 30, 2026	June 30, 2026	Sept 30, 2025	Sept 30, 2026	Sept 30, 2025	March 31, 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total Income from Operations (net)*	13,469.27	13,314.11	12,383.21	26,783.39	24,677.93	55,601.26
Net Profit / (Loss) from Ordinary activities after Tax	1,055.31	978.20	995.56	2,033.48	2,586.19	4,604.34
Net Profit / (Loss) for the period after Tax (after Non Controlling Interest)	676.87	599.76	610.88	1,655.04	1,566.36	2,793.25
*Includes Revenue from operations and Other Income.						
Equity Share Capital	4,325.00	4,325.00	4,325.00	4,325.00	4,325.00	4,325.00
Reserves excluding Revaluation Reserve as shown in the Balance Sheet of Previous Year	-	-	-	-	-	-
Earning Per Share (of ₹ 10/- each) - not annualized for the quarter						
Basic	1.56	1.39	1.41	3.83	3.62	10.65
Diluted	1.56	1.39	1.41	3.83	3.62	10.65

Notes

1 The Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2026 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 03, 2026. 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 Financial Results of Arihant Superstructures Limited (Standalone Information):

(₹ in Lakhs)

Particulars	Quarter Ended			Half Year ended		Year Ended
	Sept 30, 2026	June 30, 2026	Sept 30, 2025	Sept 30, 2026	Sept 30, 2025	March 31, 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total Income*	2,289.29	2,265.63	1,370.94	4,554.92	2,164.48	9,222.72
Profit/(Loss) Before Tax	43.48	31.59	53.68	75.07	60.73	154.49
Profit/(Loss) After Tax for the period	46.25	32.18	33.81	78.43	40.22	145.69
Basic EPS	0.11	0.07	0.08	0.18	0.09	0.34
Diluted EPS	0.11	0.07	0.08	0.18	0.09	0.34
*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 30.09.2026 and Profit After Tax (PAT) for the Quarter ended 30.09.2026 of Holding and Subsidiaries are as follows -

(₹ in Lakhs)

Particulars	Net Worth	Profit After Tax (PAT)
Arihant Superstructures Ltd.	25,464.56	46.25
Arihant Vatika Realty Pvt. Ltd.	15,012.67	810.60
Arihant Abode Ltd.	5,228.56	29.93
Arihant Gruhnirman Pvt. Ltd.	(18.06)	0.07
Arihant Aashiyana Pvt. Ltd.	3,310.32	168.43
Dwellcons Pvt. Ltd.	500.00	-
Total	**49,498.05**	**1,055.28**

4 The Subsidiaries considered in the Consolidated Financial Statements as at September 30, 2026 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 Group operates in only one reportable segment i.e. Real estate development and accordingly the financial results are reported as single reportable segment. The Group's operations are confined to India.

6 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.

7 Figures for Previous Periods have been regrouped/re-arranged and re-classified wherever considered to confirm to current period's classification.

8 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 03, 2026
Place: Navi Mumbai
CIN: L51900MH1983PLC029643

K J K & Associates FRN-112159W Chartered Accountants

Arihant Superstructures Limited Navi Mumbai

Parth Chhajer
(Joint Managing Director)