ARVIND SMARTSPACES

7th August, 2026

BSE Limited
Listing Dept. / Dept. of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.

Security Code : 539301
Security ID : ARVSMART

National Stock Exchange of India Ltd.
Listing Dept., Exchange Plaza, 5th Floor,
Plot No. C/1, G. Block, Bandra-Kurla Complex,
Bandra (E), Mumbai - 400 051.

Symbol : ARVSMART

Dear Sir / Madam,

Ref: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Sub: Outcome of Meeting of Board of Directors held on 7th August, 2026.

With reference to the captioned subject matter, we hereby inform you that the Board of Directors of the Company at its meeting held today i.e. 7th August, 2026 has *inter alia:*

(1) Approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended on 30th June, 2026;

(2) Taken note of resignation of M/s. S R B C & Co LLP (ICAI Firm Registration Number: 324982E/E300003) as Statutory Auditors of the Company w.e.f. 7th August, 2026;

(3) On recommendation of the Audit Committee, appointed M/s. Walker Chandiok & Co LLP, Chartered Accountants LLP (ICAI Firm Registration No.: 001076N/N500013) as the Statutory Auditors of the Company to fill the casual vacancy caused due to resignation of M/s. S R B C & Co LLP; and

(4) On recommendation of the Audit Committee and subject to the approval of the shareholders at its ensuing 18th AGM, approved the appointment of M/s. Walker Chandiok & Co LLP, Chartered Accountants LLP (ICAI Firm Registration No.: 001076N/N500013) as the Statutory Auditors of the Company for a term of 5 (five) consecutive years, commencing from the conclusion of the ensuing 18th AGM until the conclusion of the 23rd AGM of the Company to be held in the year 2031;

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), we are submitting herewith the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended on 30th June, 2026, along with Limited Review Reports thereon, issued by M/s. S R B C Co & LLP, Chartered Accountants, Statutory Auditors of the Company.

#DESIGNEDTOINSPIRE

The meeting of the Board of Directors of the Company commenced at 12:15 PM and concluded at 1:25 PM.

Please take the same on your record.

Thanking you,

Yours faithfully,
For Arvind SmartSpaces Limited

PRAKASH BHOGIBHAI MAKWANA
Digitally signed by PRAKASH BHOGIBHAI MAKWANA
Date: 2026.08.07 13:26:13 +05'30'

Prakash Makwana
Company Secretary

Encl.: As above

S R B C & CO LLP
Chartered Accountants

21st Floor, B Wing, Privilon
Ambli BRT Road, Behind Iskcon Temple
Off SG Highway, Ahmedabad - 380 059, India

Tel: +91 79 6608 3900

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors of
Arvind SmartSpaces Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Arvind SmartSpaces Limited (the "Company") for the quarter ended June 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, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by 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 Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above and based on the consideration of the review reports of other auditors referred to in paragraph 5 below, 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 Standards ('Ind AS') 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

S R B C & CO LLP CHARTERED ACCOUNTANTS

5. The accompanying Statement includes the Company's share of net loss after tax of Rs. 30.49 lacs and total comprehensive loss of Rs. 30.49 Lacs for the quarter ended June 30, 2026 as considered in the Statement, in respect of 2 LLPs, whose interim financial results and other financial information have been reviewed by their respective independent auditors.

   The independent auditor's reports on interim financial results and other financial information of these LLPs have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these LLPs is based solely on the reports of such auditors. Our conclusion on the Statement in respect of above matter is not modified with respect to our reliance on the work done and the reports of the other auditors.

For S R B C & CO LLP
Chartered Accountants
ICAI Firm registration number: 324982E/E300003

S R B C & CO LLP * CHARTERED ACCOUNTANTS *

per Shreyans Ravrani
Partner
Membership No.: 62906

UDIN: 26062906QFEIEI4857

Place: Jaipur
Date: August 07, 2026

Sr. No.	Particulars	Quarter Ended 30.06.26 Unaudited	Quarter Ended 31.03.26 Audited (Refer note-2)	Quarter Ended 30.06.25 Unaudited	Year Ended 31.03.26 Audited
	STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026				
					[₹ in Lakhs except as stated otherwise]
1	**Income**				
	(a) Revenue from operations	9,197.50	7,969.84	1,982.31	23,787.48
	(b) Other income	2,061.62	1,798.82	793.67	4,937.49
	Total income	**11,259.12**	**9,768.66**	**2,775.98**	**28,724.97**
2	**Expenses**				
	(a) Cost of construction material and components consumed	603.81	654.81	294.87	1,998.56
	(b) Land development costs	16,388.16	17,917.65	5,453.36	40,150.70
	(c) Construction and labour cost	1,887.23	2,164.43	767.69	5,090.32
	(d) Changes in inventories	(15,380.81)	(17,211.99)	(5,812.22)	(37,465.62)
	(e) Employee benefits expense	1,637.95	1,181.67	880.28	4,764.38
	(f) Finance costs	1,600.49	1,062.54	564.66	2,756.53
	(g) Depreciation and amortisation expense	132.75	110.08	99.66	423.97
	(h) Other expenses	1,480.74	507.14	813.91	5,155.47
	Total expenses	**8,350.32**	**6,386.33**	**3,062.21**	**22,874.31**
3	**Profit from operations before tax (1-2)**	**2,908.80**	**3,382.33**	**(286.23)**	**5,850.66**
4	Tax expenses				
	- Current Tax	859.53	336.08	-	1,118.23
	- Adjustment of tax pertaining to earlier years	-	-	-	167.82
	- Deferred Tax charge / (credit)	35.18	194.32	(96.66)	(29.86)
5	**Net profit after tax (3-4)**	**2,014.09**	**2,851.93**	**(189.57)**	**4,594.47**
6	**Other comprehensive income (net of tax)**				
	Items that will not be reclassified to profit and loss in subsequent periods :				
	Remeasurement gains / (losses) on defined benefit plans	37.19	204.76	(29.00)	148.74
	Income tax effect on above	(9.36)	(51.54)	7.30	(37.44)
7	**Total comprehensive income after tax (5+6)**	**2,041.92**	**3,005.15**	**(211.27)**	**4,705.77**
8	Paid-up equity share capital (face value ₹ 10/- per share)	4,586.70	4,586.70	4,584.95	4,586.70
9	Other equity excluding Revaluation Reserves				53,184.54
10	EPS - (Not annualised for quarters and nine months)				
	- Basic (₹)	4.44	6.22	(0.41)	10.02
	- Diluted (₹)	4.42	6.19	(0.41)	9.98
	(See accompanying notes to these standalone financial results)				

Notes:

1. These unaudited standalone financial results of the Company for the quarter ended June 30, 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on August 7, 2026. The standalone financial results are prepared in accordance with the Indian Accounting Standard (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.
2. The figures of the quarter ended March 31, 2026 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures upto December 31, 2025 respectively which were subjected to limited review.
3. During the quarter ended 30 June 2026, the Company, through its subsidiary, Arvind Skyline Pvt. Ltd., has entered into Share Purchase and Shareholders' agreements with individual shareholders of Oxford Navrang Realtors Pvt. Ltd ("ONRPL"), whereby it has acquired 49% equity shares of ONRPL. Basis such agreements, the Company has de-facto control over the operations of ONRPL and hence, it has been considered as subsidiary under Ind AS 110.
4. The Company's business falls within single business segment of developing of commercial and residential units. Hence, disclosures under Ind AS 108- Operating Segments are not reported separately.
5. The financial results for the quarter ended June 30,2026 can be viewed on the Company's website 'www.arvindsmartspaces.com' and 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.
6. Previous period figures have been regrouped and reclassified where necessary to conform to current period's classification.

For Arvind SmartSpaces Limited

Ahmedabad
August 7, 2026

S R B C & CO LLP * CHARTERED ACCOUNTANTS *

ARVIND SMARTSPACES LTD AHMEDABAD

Priyansh Kapoor
Managing Director & CEO

AC

S R B C & CO LLP
Chartered Accountants

21st Floor, B Wing, Privilon
Ambli BRT Road, Behind Iskcon Temple
Off SG Highway, Ahmedabad - 380 059, India

Tel: +91 79 6608 3900

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors of
Arvind SmartSpaces Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Arvind SmartSpaces Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), and its joint ventures for the quarter ended June 30, 2026 (the "Statement") attached herewith, 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. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors . Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by 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 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 Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the entities as per Annexure A attached herewith.

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 other auditors referred to in paragraph 6, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

S R B C & CO CHARTERED ACCOUNTANTS

6. The accompanying Statement includes the unaudited interim financial results and other financial information in respect of:
   - 28 subsidiaries, whose unaudited interim financial results and other financial information include total revenues of Rs. 706.25 lacs, total net loss after tax of Rs. 1,207.22 lacs and total comprehensive loss of Rs. 1,207.22 lacs, for the quarter ended June 30, 2026 as considered in the Statement which have been reviewed by their respective independent auditors.
   - 1 joint venture, whose unaudited interim financial results include Group's share of net loss after tax and Group's share of total net loss after tax of Rs. 0.17 lacs and total comprehensive loss of Rs. 0.17 Lacs for the quarter ended June 30,2026, as considered in the Statement whose interim financial results and other financial information have been reviewed by their respective independent auditors.

   The independent auditor's reports on interim financial results and other financial information of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries and joint venture is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of above matter is not modified with respect to our reliance on the work done and the reports of the other auditors.

For S R B C & CO LLP
Chartered Accountants
ICAI Firm registration number: 324982E/E300003

per Shreyans Ravrani
Partner
Membership No.: 62906

UDIN: 26062906RLJFVQ2348

S R B C & CO LLP ★ CHARTERED ACCOUNTANTS ★

Place: Jaipur
Date: August 07, 2026

Annexure A : List of entities whose financial results are included in the consolidated financial results of Arvind SmartSpaces Limited for the quarter ended June 30, 2026

Holding Company:

1. Arvind SmartSpaces Limited

Subsidiaries:

1. Adroda Homes LLP
2. Ahmedabad Chhabasar Homes LLP
3. Ahmedabad East Infrastructure LLP
4. Ahmedabad Industrial Infrastructure (One) LLP
5. Arvind Beyond Five Club LLP
6. Arvind Building Materials LLP
7. Arvind Dream Homes LLP
8. Arvind Five Homes LLP
9. Arvind Green Homes LLP
10. Arvind Hebbel Homes Private Limited
11. Arvind Homes Private Limited
12. Arvind Infrabuild LLP
13. Arvind Infracon LLP
14. Arvind MMR Projects LLP (formerly Arvind Integrated Projects LLP)
15. Arvind Skyline Private Limited
16. Arvind Smart City LLP
17. Arvind Smart Projects LLP
18. Arvind SmartHomes Private Limited
19. Arvind Surat Homes LLP (formerly known as Kesardi Homes LLP)
20. ASL Facilities Management LLP
21. ASL Maintenance Solutions Private Limited
22. ASL Realserve LLP
23. Bavla Homes LLP
24. Changodar Industrial Infrastructure (One) LLP
25. Chirping Woods Homes LLP
26. Devkhush Developers LLP
27. Devkhush Infracon LLP
28. Enviroaqua Solutions Foundation (w.e.f. April 17, 2026)
29. Kalyangadh Homes LLP
30. Mankol Homes LLP (formerly known as Lagdana Homes LLP)
31. Oxford Navrang Realtors Private Limited (w.e.f. April 06, 2026, subsidiary of Arvind Skyline Pvt. Ltd.)
32. Thol Highlands LLP
33. Uni Sands Infra LLP
34. Uplands Facilities Management LLP
35. Yogita Shelters LLP

Joint Venture:

1. Arvind BSafal Homes LLP

S R B C & CO LLP * CHARTERED ACCOUNTANTS *

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026

[₹ in lakhs except as stated otherwise]

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.26
		Unaudited	Audited (Refer Note - 2)	Unaudited	Audited
1	**Income**				
	(a) Revenue from operations	31,763.45	15,538.83	10,176.39	56,405.23
	(b) Other income	439.40	814.81	462.87	2,042.14
	Total income	**32,202.85**	**16,353.64**	**10,639.26**	**58,447.37**
2	**Expenses**				
	(a) Cost of construction material and components consumed	1,233.36	1,431.53	647.55	3,863.81
	(b) Land development costs	36,349.48	32,191.99	8,819.39	79,305.94
	(c) Construction and labour cost	6,565.31	4,927.92	1,785.20	11,193.34
	(d) Changes in inventories	(36,796.67)	(36,401.83)	(7,196.13)	(74,906.29)
	(e) Employee benefit expense	3,227.64	2,442.36	1,605.94	8,484.35
	(f) Finance costs	2,213.32	1,149.65	794.04	3,089.16
	(g) Depreciation and amortisation expense	477.19	165.89	157.39	634.56
	(h) Other expenses	5,542.81	5,016.59	2,367.34	13,273.66
	Total expenses	**18,812.44**	**10,924.10**	**8,980.72**	**44,938.53**
3	**Profit from operations before share of joint venture and tax (1-2)**	**13,390.41**	**5,429.54**	**1,658.54**	**13,508.84**
4	Share of profit / (loss) of joint venture	0.17	1.26	(0.03)	3.66
5	**Profit from operations before tax (3-4)**	**13,390.58**	**5,430.80**	**1,658.51**	**13,512.50**
6	Tax expenses				
	- Current Tax	3,122.88	1,297.12	646.83	3,745.82
	- Adjustment of tax pertaining to earlier years	-	43.75	-	167.82
	- Deferred Tax charge / (credit)	528.58	(326.88)	(184.46)	(742.46)
7	**Net profit after tax (5-6)**	**9,739.12**	**4,116.81**	**1,196.14**	**10,341.32**
8	**Other comprehensive income (net of tax)**				
	Items that will not be reclassified to profit and loss in subsequent periods :				
	Remeasurement gain/(loss) on defined benefit plans	37.19	204.76	(29.00)	148.74
	Income tax effect on above	(9.36)	(51.54)	7.30	(37.44)
9	**Total comprehensive income after tax (7+8)**	**9,766.95**	**4,570.03**	**1,174.44**	**10,452.62**
	Net Profit for the year attributable to :				
	Equity holders of the parent company	9,900.75	4,231.88	1,118.37	9,644.35
	Non-controlling interests	(161.63)	184.93	77.77	696.97
	Other comprehensive income attributable to :				
	Equity holders of the parent company	27.83	153.22	(21.70)	111.30
	Non-controlling interests	-	-	-	-
	Total comprehensive income attributable to :				
	Equity holders of the parent company	9,928.58	4,385.10	1,096.67	9,755.65
	Non-controlling interests	(161.63)	184.93	77.77	696.97
10	Paid-up equity share capital (face value ₹ 10/- per share)	4,586.70	4,586.70	4,584.95	4,586.70
11	Other equity excluding Revaluation Reserves				60,332.32
12	EPS - (Not annualised for quarters and nine months)				
	- Basic (₹)	21.80	9.63	2.44	21.04
	- Diluted (₹)	21.72	9.59	2.41	20.95
	(See accompanying notes to these consolidated financial results)				

Notes:

1. These unaudited consolidated financial results of Arvind SmartSpaces ("Holding Company"), its subsidiaries (Holding company and Subsidiaries together referred as "Group") and joint ventures for the quarter ended June 30, 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on August 7, 2026. The consolidated financial results are prepared in accordance with the Indian Accounting Standard (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.
2. The figures of the quarter ended March 31, 2026 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures upto December 31, 2025 respectively which were subjected to limited review.
3. The Group's business falls within single business segment of developing of commercial and residential units. Hence, disclosures under Ind AS 108-Operating Segments are not reported separately.
4. During the quarter ended 30 June 2026, the Group, through its subsidiary, Arvind Skyline Pvt. Ltd., has entered into Share purchase and Shareholders' agreements with individual shareholders of Oxford Navrang Realtors Pvt. Ltd ("ONRPL"), whereby it has acquired 49% equity shares of ONRPL. Basis such agreements, the Group has de-facto control over the operations of ONRPL and hence, it has been considered as subsidiary under Ind AS 110, and the acquisition has been accounted for as an asset acquisition.
5. The financial results for the quarter ended June 30, 2026 can be viewed on the Company's website 'www.arvindsmartspaces.com' and 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.
6. Previous period figures have been regrouped and reclassified where necessary to conform to current period's classification.

For Arvind SmartSpaces Limited

Priyansh Kapoor
Managing Director & CEO

Ahmedabad
August 7, 2026

S R B C & CO LLP CHARTERED ACCOUNTANTS

ARVIND SMARTSPACES LTD AHMEDABAD

AC