

Date: 10.02.2026

<p>Corporate Relations Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001</p> <p>Scrip Code: 506194 Class of Security: Equity</p>	<p>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</p> <p>Symbol: ARIHANTSUP Series: EQ</p>
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Sub: Outcome of the 05/2025-26 meeting of the Board of Directors of Arihant Superstructures Limited ("Company") held on February 10, 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, February 10, 2026 at 12.00 p.m.** 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.	Reviewed and took note of the compliances under SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 for the quarter ended December 31, 2025.
2.	The Board decided not to proceed with the Stock Split/ Sub-division of the equity shares of the Company.
3.	Considered and took on record the Internal Audit Report for the quarter ended December 31, 2025
4.	Considered and approved the Unaudited Accounts of the Subsidiary Companies for the quarter ended December 31, 2025.
5.	Considered and approved the Unaudited Accounts (Standalone and Consolidated) along with the Limited Review Report of the Company for the quarter and nine months ended December 31, 2025.
6.	Reviewed and approved the Related Party Transactions/Transactions under Omnibus Approval of the Company for the quarter ended December 31, 2025.

The Board meeting was concluded at 02.40 P.M.

You are requested to kindly take the above information on record.

Thanking you,

Yours faithfully,

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

Parth Chhajer
Whole-time Director
DIN: 06646333

K J K & Associates

CHARTERED ACCOUNTANTS

Shop No 178, 2nd Floor, Raghuleela Mall, Poisar, Behind Poisar Bus Depot, Kandivali West, Mumbai - 400067
E-mail : mail@kjk.co.in Contact: +91 98200 57941

Independent Auditor's Review Report on the Quarterly and Nine Months Ended Unaudited Standalone Financial Results of the Arihant Superstructures Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Directors
Arihant Superstructures Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results (the "Statement") of Arihant Superstructures Limited (the "Company") for the quarter and nine months ended December 31, 2025 attached herewith, being submitted by the Company pursuant to 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 (IND AS) 34, "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. 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 from 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 stated 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 aforesaid Indian Accounting Standards (IND AS) specified under Section 133 of the Companies Act, 2013, as amended, 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 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.



Branches :

Indore: 304, Aashiyana Enclave, 14-AA, Scheme No. 54, Satya Sai Square, A. B. Road, Indore - 452 010. Contact: 98208 11770
Bhilwara: The Cube, 1st Floor, 73 Laxmi Tower, Subhash Nagar, Ajmer Road, Bhilwara - 311 001. Contact: 95094 55220

5. Other Matter

We did not review the unaudited financial results of the Company for the quarter ended September 30, 2025, the quarter ended June 30, 2025, the quarter and nine months ended December 31, 2024 included in the accompanying Statement. These interim unaudited financial results have been reviewed by other auditors whose reports have expressed an unmodified conclusion on such financial results.

Further, we did not audit the financial results of the Company for the year ended March 31, 2025. These audited financial results have been audited by other auditors whose report has expressed an unmodified opinion on the financial results of the Company for the year ended March 31, 2025.

Our conclusion on the Statement for the quarter and nine months ended December 31, 2025 is not modified in respect of this matter.

For **K J K & Associates**

Chartered Accountants

Firm Reg. No.: 112159W

Qupk.

Jwala

Partner

Membership Reg. No.: 514655

Date: February 10, 2026

Place: Navi Mumbai

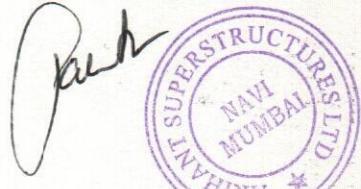
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ARIHANT SUPERSTRUCTURES LIMITED
 CIN: L51900MH1983PLC029643
 Regd Office: ARIHANT AURA, B-Wing, 25th Floor, Plot No. 13/1, TTC Industrial Area,
 Thane Belapur Road, Turbhe, Navi Mumbai - 400 705
 Tel: 022 - 62493333 Fax: 022 - 62493334 E-Mail: info@asl.net.in

Unaudited Standalone Financial Results for the Quarter and Nine Months ended December 31, 2025

Particulars	(₹ in lakhs)					
	For the Quarter ended			For the Nine Months ended		For the Year Ended
	Dec 31, 2025	Sept 30, 2025	Dec 31, 2024	Dec 31, 2025	Dec 31, 2024	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Mar 31, 2025
1 Income						Audited
(a) Revenue from Operations	2,672.27	1,316.92	6,189.79	4,735.18	10,590.68	12,075.47
(b) Other Income	23.49	54.27	9.41	125.30	168.96	296.94
Total Income	2,695.76	1,371.19	6,199.20	4,860.48	10,759.64	12,372.41
2 Expenses						
(a) Cost of construction, land and development expenses	6,071.73	2,438.82	2,659.59	11,188.28	4,281.22	7,134.18
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(5,176.42)	(2,616.93)	(105.40)	(11,099.09)	443.49	(2,773.63)
(c) Employee benefits expense	281.56	350.99	307.78	956.11	834.51	1,172.15
(d) Finance costs	782.71	605.21	17.93	2,025.18	56.34	491.30
(e) Depreciation expense	27.66	24.43	13.15	72.80	33.37	51.84
(f) Other expenses	686.46	514.99	1,494.91	1,634.41	2,790.38	4,307.59
Total expenses	2,673.70	1,317.51	4,387.96	4,777.69	8,439.31	10,383.43
3 Profit / (Loss) before exceptional items and tax (1 - 2)	22.06	53.68	1,811.24	82.79	2,320.33	1,988.98
4 Exceptional Items (net)	-	-	-	-	-	-
5 Profit / (Loss) before tax (3 + 4)	22.06	53.68	1,811.24	82.79	2,320.33	1,988.98
6 Tax expense:						
(a) Current tax expense	6.42	15.63	382.11	22.05	472.51	350.54
(b) MAT Credit Entitlement	-	-	6.96	-	(9.20)	(309.72)
(c) Deferred tax	2.50	4.24	7.16	7.38	3.18	0.28
	8.92	19.87	396.23	29.43	466.49	41.10
7 Profit / (Loss) after tax (5 - 6)	13.14	33.81	1,415.01	53.36	1,853.84	1,947.88
8 Other Comprehensive Income						
Items that will not be reclassified to profit & loss						
Remeasurement gain (loss) on defined benefit plans	-	-	-	-	-	17.14
Income Tax on Items that will not be reclassified to Profit or Loss	-	-	-	-	-	(4.99)
Other comprehensive income	-	-	-	-	-	12.15
9 Total Comprehensive Income for the period (7 + 8)	13.14	33.81	1,415.01	53.36	1,853.84	1,960.03
10 Earnings per share (of Rs.10/- each):						
(a) Basic	0.03	0.08	3.44	0.12	4.50	4.73
(b) Diluted*	0.03	0.08	3.27	0.12	4.29	4.50
(not annualized for the quarter)						



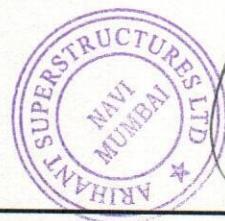
Notes:

- 1 The above unaudited Standalone Financial Results for the quarter and nine months ended December 31, 2025 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 February 10, 2025. The statutory auditors of the Company have expressed unmodified opinion on the unaudited standalone financial results for the quarter and nine month ended December 31, 2025.
- 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 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.
- 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 The Government of India has consolidated 29 existing labour laws into four Labour Codes, namely the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively, the "New Labour Codes"). The New Labour Codes have been made effective from 21 November 2025. The Ministry of Labour & Employment has issued draft Central Rules and FAQs to facilitate assessment of the financial implications arising from the New Labour Codes. Based on the Company's assessment, the implementation of the New Labour Codes does not have a material impact on the Company's financial results. The Company continues to monitor the finalisation of the rules and any further clarifications issued by the Government and will give appropriate accounting effect, if required, when such rules are notified or clarifications are issued.
- 6 Figures for Previous Periods have been regrouped/re-arranged and re-classified wherever considered to confirm to current period's classification.

Date : February 10, 2025

Place: Navi Mumbai

CIN : L51900MH1983PLC029643



A handwritten signature in black ink, appearing to read "Parth Chhajer".

Parth Chhajer
(Whole Time Director)

K J K & Associates

CHARTERED ACCOUNTANTS

Shop No 178, 2nd Floor, Raghuleela Mall, Poisar, Behind Poisar Bus Depot, Kandivali West, Mumbai - 400067
E-mail : mail@kjk.co.in Contact.: +91 98200 57941

Independent Auditor's Review Report on the Quarterly and Nine Months Ended Unaudited Consolidated Financial Results of the Arihant Superstructures Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended

To

The Board of Directors
Arihant Superstructures Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results (the "Statement") of Arihant Superstructures Limited (the "Holding Company") and its subsidiaries (the holding and its subsidiaries together referred to as the "Group") for the quarter and nine months ended December 31, 2025 attached herewith, being submitted by the Holding Company pursuant to 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 (IND AS) 34, "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. 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 from 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 Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



Branches :

Indore: 304, Aashiyana Enclave, 14-AA, Scheme No. 54, Satya Sai Square, A. B. Road, Indore - 452 010. Contact.: 98208 11770
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4. The Statement includes results of the following entities:

Holding Company:

- i. Arihant Superstructures Limited

Subsidiary Companies:

- i. Arihant Abode Limited
- ii. Arihant Aashiyana Private Limited
- iii. Arihant Vatika Realty Private Limited
- iv. Arihant Gruhnirman Private Limited
- v. Dwellcons Private Limited

5. Based on our review conducted as stated 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 aforesaid Indian Accounting Standards (IND AS) specified under Section 133 of the Companies Act, 2013, as amended, 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 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.

6. Other Matter

We did not review the unaudited consolidated financial results of the Group for the quarter ended September 30, 2025, the quarter ended June 30, 2025 and the quarter and nine months ended December 31, 2024, included in the accompanying Statement. These interim unaudited consolidated financial results have been reviewed by other auditors whose reports have expressed an unmodified conclusion on such consolidated financial results.

Further, we did not audit the consolidated financial results of the Group for the year ended March 31, 2025. These audited consolidated financial results have been audited by other auditors whose report has expressed an unmodified opinion on the consolidated financial results of the Group for the year ended March 31, 2025.

Our conclusion on the Statement for the quarter and nine months ended December 31, 2025 is not modified in respect of this matter.

For K J K & Associates

Chartered Accountants

Firm Reg. No.: 112159W

Chwplg.
Jwala

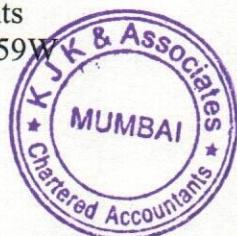
Partner

Membership Reg. No.: 514655

Date: February 10, 2026

Place: Navi Mumbai

UDIN: 26514655RGKWEB7761



ARIHANT SUPERSTRUCTURES LIMITED

CIN: L51900MH1983PLC029643

Regd Office: Arihant Aura, B-Wing, 25th Floor, Plot No. 13/1, TTC Industrial Area,
Thane Belapur Road, Turbine, Navi Mumbai - 400 705
Tel: 022 - 62493333 Fax: 022 - 62493334 E-Mail: info@asl.net.in

Unaudited Consolidated Financial Results for the Quarter and Nine Months ended December 31, 2025

Particulars	For the Quarter ended			For the Nine months ended		({ In Lakhs) For the Year ended 31-Mar-2025 Audited
	31-Dec-2025	30-Sept-2025	31-Dec-2024	31-Dec-2025	31-Dec-2024	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1 Income						
(a) Revenue from Operations	12,603.50	12,265.14	15,076.68	36,958.41	34,625.78	49,883.05
(b) Other Income	126.85	118.32	86.01	443.24	255.64	477.47
Total Income	12,730.35	12,383.46	15,162.69	37,401.65	34,881.42	50,360.52
2 Expenses						
(a) Cost of construction, land and development expenses	11,435.48	11,405.65	11,311.37	33,790.24	26,973.12	45,063.26
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3,931.20)	(4,371.83)	(3,431.61)	(12,839.33)	(8,101.39)	(16,635.74)
(c) Employee benefit expenses	887.17	927.31	834.79	2,624.57	2,314.78	3,175.03
(d) Finance costs	1,834.90	1,704.52	944.44	5,242.36	2,672.18	4,048.10
(e) Depreciation expenses	76.51	71.86	60.26	210.27	172.49	236.93
(f) Other expenses	1,319.46	1,309.31	2,108.54	3,805.67	5,242.77	7,854.26
Total expenses	11,622.32	11,046.82	11,827.79	32,833.78	29,273.95	43,741.84
3 Profit / (loss) before exceptional items and tax (1 - 2)	1,108.03	1,336.64	3,334.90	4,567.87	5,607.47	6,618.68
4 Exceptional Items (net)	-	-	-	-	-	-
5 Profit / (loss) before tax (3 + 4)	1,108.03	1,336.64	3,334.90	4,567.87	5,607.47	6,618.68
6 Tax expense:						
(a) Current tax expense	279.79	339.34	777.91	1,153.55	1,279.27	1,496.87
(b) Mat Credit Entitlement	-	-	6.96	-	(9.20)	(309.72)
(c) Deferred tax	1.55	1.75	5.46	1.47	(3.70)	(36.09)
7 Profit / (loss) after tax (5 - 6)	826.69	995.55	2,544.57	3,412.85	4,341.10	5,467.62
8 Other Comprehensive Income						
(a) Items that will not be classified to profit & loss	-	-	-	-	-	132.70
Remeasurement gain / loss on defined benefit plans	-	-	-	-	-	(34.08)
Income Tax on Items that will not be reclassified to Profit or Loss	-	-	-	-	-	98.62
Other comprehensive income	-	-	-	-	-	-
9 Non-Controlling Interest	325.28	384.68	451.77	1,345.10	995.62	1,442.28
10 Total Comprehensive income for the period (7 + 8 - 9)	501.41	610.87	2,092.80	2,067.75	3,345.48	4,123.96
11 Earnings per share (of Rs.10/- each):						
(a) Basic	1.16	1.41	5.08	4.78	8.13	10.02
(b) Diluted*	1.16	1.41	4.84	4.78	7.74	9.54
(not annualized for the quarter)						



Notes :

1 The Unaudited Consolidated Financial Results for the Quarter and Nine Months ended December 31, 2025 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 February 10, 2025. 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 Nine Months ended December 31, 2025 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.

Particulars	Quarter Ended					Year Ended 31-Mar-25 Audited
	31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
Total Income*	2,695.76	1,371.19	6,199.20	4,860.48	10,759.64	12,372.41
Profit Before Tax	22.06	53.68	1,811.24	82.79	2,320.33	1,988.98
Profit After Tax for the period / Year	13.14	33.81	1,415.01	53.36	1,853.84	1,947.88

*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 31.12.2025 and Profit After Tax (PAT) for the quarter ended 31.12.2025 of Holding and Subsidiaries are as follows -

Particulars	(₹ in lakhs)	
	Net Worth	Profit After Tax (PAT)
Arihant Superstructures Ltd.	25,341.91	13.14
Arihant Vatika Realty Pvt. Ltd.	12,570.15	374.71
Arihant Abode Ltd.	5,055.84	415.88
Arihant Gruhnirman Pvt. Ltd.	(21.38)	0.37
Arihant Aashiyana Pvt. Ltd.	2,892.69	22.61
Dwellcons Pvt. Ltd.	499.99	-
Total	46,339.20	826.71

4 The Subsidiaries considered in the Consolidated Financial Statements as at December 31, 2025 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 Government of India has consolidated 29 existing labour laws into four Labour Codes, namely the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively, the "New Labour Codes"). The New Labour Codes have been made effective from 21 November 2025. The Ministry of Labour & Employment has issued draft Central Rules and FAQs to facilitate assessment of the financial implications arising from the New Labour Codes. Based on the Company's assessment, the implementation of the New Labour Codes does not have a material impact on the Company's financial results. The Company continues to monitor the finalisation of the rules and any further clarifications issued by the Government and will give appropriate accounting effect, if required, when such rules are notified or clarifications are issued.

6 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.

7 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.

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

Date : February 10, 2026

Place: Navi Mumbai

CIN: L51900MH1983PLC029643

