

10th February, 2026

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

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.

Security Code : 539301
Security ID : ARVSMART

Symbol : ARVSMART

Dear Sir / Madam,

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

Sub: Outcome of Board Meeting and submission of Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended on 31st December, 2025.

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. 10th February, 2026 has *inter alia* approved:

1. Re-designation of Mr. Priyansh Kapoor (DIN: 09089059) – Whole-time Director & CEO as ‘Managing Director & CEO’ of the Company w.e.f. 10th February, 2026, subject to the approval of members of the Company;
2. Request received from Mr. Kamal Singal (DIN: 02524196) vide his letter dated 10th February, 2026 conveying his intention to step down from the position of Managing Director and CEO (MD & CEO) of the Company. Accordingly, Mr. Kamal Singal ceases to be MD & CEO of the Company w.e.f. close of business hours of 10th February, 2026.
3. Re-designation of Mr. Kamal Singal (DIN: 02524196) as Whole-time Director - Strategy and Investments, w.e.f. close of business hours of 10th February, 2026, subject to the approval of members of the Company.
4. The Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended on 31st December, 2025.

We are attaching herewith a copy of Media Release dated 10th February, 2026, being issued by the Company titled as “Priyansh Kapoor to take over as Managing Director and CEO at Arvind Smartspaces”.

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 and nine months ended on 31st December, 2025, along with Limited Review Reports thereon, issued by M/s. S R B C Co & LLP, Chartered Accountants, Statutory Auditors of the Company.

The meeting of the Board of Directors of the Company commenced at 03:45 PM and concluded at 05:40 PM.

Please take the same on your record.

Thanking you,

Yours faithfully,

For Arvind SmartSpaces Limited

Prakash Makwana
Company Secretary

Encl.: As above

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Media Release

Priyansh Kapoor to take over as Managing Director and CEO at Arvind Smartspaces

Kamal Singal current MD & CEO to continue as a board member and take over a broader group role

Ahmedabad, 10th February, 2026

The Board of Directors of **Arvind SmartSpaces Limited (ASL)**, one of India's leading real estate development companies and part of the Lalbhai group, at its meeting held today, announced its leadership transition as a part of Company's long-term succession planning. As a part of this transition, Priyansh Kapoor, WTD & CEO, is re-designated as MD & CEO and Kamal Singal steps down as MD & CEO with effect from 10th February, 2026. This planned transition reflects the Board's continued focus on leadership continuity, governance excellence, and sustainable long-term growth.

Kamal Singal, who has led ASL with distinction, will continue to serve as Whole-time Director (Director – Strategy & Investments). In this role, he will act as a mentor to the leadership team, providing strategic guidance and leadership perspective to the Company's future business direction.

Priyansh Kapoor, as Managing Director & Chief Executive Officer, will lead the Company into its next phase of growth with the support, guidance and supervision of the Board of Directors. The Company believes it is well positioned to harness the full potential of its execution capabilities, its robust portfolio across key geographies, and the enduring strength of the Group's brand and legacy. In his role, he will be responsible for the overall management of the Company, providing leadership perspective to shape its future business direction and driving sustained value creation for shareholders in the years ahead.

Kulin Lalbhai, Chairman, said, *"This transition is the outcome of a structured and forward-looking succession process that we initiated in July 2025. Under Kamal's leadership, ASL has built a strong platform for sustainable growth through disciplined execution and strategic expansion. We are grateful of his significant contribution and are pleased that the Company will continue to benefit from his expertise in his role as Director, overseeing Strategy and Investments. He will also work on a broader group level mandate with the promoters. We are delighted to designate Priyansh Kapoor as Managing Director & CEO and are confident that, with his proven execution capabilities, extensive experience and deep understanding of the real estate business, he will build on this strong foundation and will further scale the company to the next orbit in coming years."*

Commenting on the Leadership Transition, Kamal Singal, Director – Strategy & Investments, said, *"After having spent more than 15 years with ASL and the real estate industry, I had the privilege of leading the company through multiple market cycles and this journey has been both challenging and deeply rewarding. Together with the Board and dedicated team, we have built a strong, resilient organisation with a clear long-term vision. As ASL is poised for a promising future, I look forward with enthusiasm to contribute at the board level working closely with Kulin and Priyansh. I am confident that Priyansh will continue to create sustainable value for all the stake holders."*

Speaking on his new role as MD & CEO, Priyansh Kapoor said *"Over the past 6 months as WTD & CEO, I have had the opportunity to work closely with the Board and the leadership team and have gained deep understanding of the Group's brand and legacy, the company's strengths and the opportunities ahead of us. As I assume the new role, my focus continues to be on building a strong project pipeline, strengthening our execution capabilities delighting our customers. I continue to remain committed to build on the strong foundation laid by Kamal and his team, driving sustainable and long-term growth for all stake holders."*

Arvind Smartspaces Limited :

Regd. Office: 24, Government Servant Society, Near Municipal Market, Off C.G. Road, Navrangpura, Ahmedabad. 380009, India.

Tel. : +91 79 68267000 | **Web.:** www.arvindsmartspaces.com | **CIN :** L45201GJ2008PLC055771

About Arvind Smartspaces:

Built on ~128+ years legacy of the Lalbhai Group, and established in year 2008, Arvind SmartSpaces is India's leading real estate development Company headquartered in Ahmedabad. With ~110 million square feet of real estate development across the country, the company is focused on delivering real estate solutions that add value to the lives of its customers and is fast emerging as a leading corporate real estate player in the country. The company has real estate developments across Ahmedabad, Gandhinagar, Bengaluru, MMR and Pune. Backed by the strong brand name of Arvind group and the credibility achieved through already delivered projects, the company has plans to continue the strong growth momentum and deliver value to all stakeholders.

For further information, please contact:

<p>Vikram Rajput, Head – Business Development MMR, Investor Relations Arvind SmartSpaces Limited E: vikram.rajput@arvind.in, M: +91 9607996930</p>
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Independent Auditor's Review Report on the Quarterly and Year to Date 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
Arvind SmartSpaces Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Arvind SmartSpaces (the "Company") for the quarter ended December 31,2025 and year to date from April 01,2025 to December 31,2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, 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.



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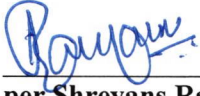
5. The accompanying Statement includes the Company's share of net profit after tax and total comprehensive income of Rs. 63.88 lacs and Rs. 115.05 lacs for the quarter ended December 31,2025 and for the period from April 1, 2025 to December 31,2025 respectively, as considered in the Statement, in respect 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 information / financial results 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 entities is based solely on the reports of such auditors. Our conclusion on the Statement is not modified in respect of above matter.

For S R B C & CO LLP

Chartered Accountants

ICAI Firm registration number: 324982E/E300003



per Shreyans Ravrani

Partner

Membership No.: 062906

UDIN: 26062906GZVGWE2622

Place: Ahmedabad

Date: February 10,2026



STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2025

Sr. No.	Particulars	[₹ in Lacs except as stated otherwise]					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.25	30.09.25	31.12.24	31.12.25	31.12.24	31.03.25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from operations	10,268.51	3,566.82	1,951.57	15,817.64	5,656.61	12,483.36
	(b) Other income	1,139.90	1,205.10	1,024.45	3,138.67	2,839.64	3,779.26
	Total income	11,408.41	4,771.92	2,976.02	18,956.31	8,496.25	16,262.62
2	Expenses						
	(a) Cost of construction material and components consumed	454.71	594.17	856.92	1,343.75	1,933.66	2,463.87
	(b) Land development costs	6,458.65	10,321.04	1,037.65	22,233.05	3,311.87	7,462.73
	(c) Construction and labour cost	1,046.31	1,111.89	965.03	2,925.89	2,323.89	3,497.22
	(d) Changes in inventories	(3,939.72)	(10,501.69)	(2,315.65)	(20,253.63)	(5,882.40)	(9,403.90)
	(e) Employee benefit expense	1,599.82	1,102.61	908.37	3,582.71	2,458.59	4,086.82
	(f) Finance costs	643.41	485.92	188.42	1,693.99	603.12	1,052.55
	(g) Depreciation and amortisation expense	112.40	101.83	72.30	313.89	215.65	302.89
	(h) Other expenses	1,854.17	1,980.25	1,012.45	4,648.33	2,569.96	5,005.33
	Total expenses	8,229.75	5,196.02	2,725.49	16,487.98	7,534.34	14,467.51
3	Profit from operations before tax (1-2)	3,178.66	(424.10)	250.53	2,468.33	961.91	1,795.11
4	Tax expenses						
	- Current Tax	782.15	-	56.00	782.15	198.91	500.00
	- Adjustment of tax pertaining to earlier years	167.82	-	-	167.82	-	(5.62)
	- Deferred Tax charge / (credit)	(81.87)	(45.65)	2.21	(224.18)	(16.42)	(49.92)
5	Net profit after tax (3-4)	2,310.56	(378.45)	192.32	1,742.54	779.42	1,350.65
6	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	1.97	(28.99)	(11.00)	(56.02)	(33.00)	(87.69)
	Income tax effect on above	(0.50)	7.30	2.77	14.10	8.31	22.07
7	Total comprehensive income after tax (5+6)	2,312.03	(400.14)	184.09	1,700.62	754.73	1,285.03
8	Paid-up equity share capital (face value ₹ 10/- per share)	4,586.70	4,586.70	4,555.45	4,586.70	4,555.45	4,556.45
9	Other equity excluding Revaluation Reserves						53,146.33
10	EPS - (Not annualised for quarters and nine months)						
	- Basic (₹)	5.04	(0.83)	0.42	3.80	1.71	2.97
	- Diluted (₹)	5.02	(0.83)	0.42	3.78	1.69	2.94

(See accompanying notes to these standalone financial results)

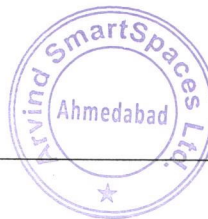
Notes:

- These unaudited standalone financial results of the company for the quarter and nine months ended December 31, 2025 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on February 10, 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.
- 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.
- On November 21, 2025, The Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes'. Under Ind AS 19, changes to employee benefit plans arising from legislative amendments constitute a plan amendment, requiring recognition of past service cost immediately in the Statement of Profit and Loss. The New Labour Codes has resulted in estimated one time increase in provision for employee benefits of the Group amounting to Rs.157.72 lacs. The Government of India is in the process of notifying related rules to the New Labour Codes and impact of these will be evaluated and accounted for in accordance with applicable accounting standards in the period in which they are notified.
- The financial results for the quarter and nine months ended December 31, 2025 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.
- Previous period figures have been regrouped and reclassified where necessary to conform to current period's classification.

Ahmedabad
February 10, 2026

**SIGNED FOR IDENTIFICATION
PURPOSES ONLY**

SRBC & CO LLP



For Arvind SmartSpaces Limited

Priyansh Kapoor
Priyansh Kapoor
Whole Time Director & CEO

Arvind Smartspaces Limited

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Independent Auditor's Review Report on the Quarterly and Year to Date 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 venture for the quarter ended December 31, 2025 and year to date from April 01, 2025 to December 31, 2025 (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.



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6. The accompanying Statement includes the unaudited interim financial results and other financial information in respect of:

- 23 subsidiaries, whose unaudited interim financial results and other financial information include total revenues of Rs. 1,395.53 lacs and Rs. 4,956.73 lacs, total net loss after tax of Rs. 230.37 lacs and Rs. 507 lacs and total comprehensive loss of Rs. 230.37 lacs and Rs. 507 lacs for the quarter ended December 31,2025 and for the period from April 01,2025 to December 31,2025 respectively, as considered in the Statement which have been reviewed by their respective independent auditors.
- A joint venture, whose unaudited interim financial results include Group's share of net profit and Group's share of total comprehensive income of Rs. 2.40 lacs and Rs. 2.45 lacs for the quarter ended December 31,2025 and for the period from April 01,2025 to December 31,2025 respectively, as considered in the Statement whose interim financial results and other financial information have been reviewed by their respective independent auditors.

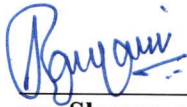
The independent auditor's reports on interim financial information/ financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries and joint venture is based solely 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 matters 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.:062906

UDIN: 26062906WZEZAW8660

Place : Ahmedabad

Date : February 10,2026



Annexure A : List of entities whose financial results are included in of the consolidated financial results of Arvind SmartSpaces Limited for the quarter and nine months ended December 31,2025**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 known as Arvind Integrated Projects LLP)
15. Arvind Smart City LLP
16. Arvind Smart Projects LLP
17. Arvind Smarthomes Private Limited
18. Arvind Surat Homes LLP (formerly known as Kesardi Homes LLP)
19. ASL Facilities Management LLP
20. ASL Realserve LLP (w.e.f. July 07,2025)
21. Bavla Homes LLP
22. Changodar Industrial Infrastructure (One) LLP
23. Chirping Woods Homes LLP
24. Devkhush Developers LLP
25. Devkhush Infracon LLP
26. Kalyangadh Homes LLP
27. Mankol Homes LLP (formerly known as Lagdana Homes LLP)
28. Thol Highlands LLP
29. Uplands Facilities Management LLP
30. Yogita Shelters LLP

Joint Venture:

1. Arvind Bsafal Home LLP



STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2025						
Sr. No.	Particulars	Quarter Ended			[₹ in lacs except as stated otherwise]	
		31.12.25	30.09.25	31.12.24	31.12.25	31.12.24
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income					
	(a) Revenue from operations	16,638.82	14,051.19	21,015.90	40,866.40	55,021.01
	(b) Other income	412.06	352.40	531.52	1,227.33	1,175.82
	Total income	17,050.88	14,403.59	21,547.42	42,093.73	56,196.83
2	Expenses					
	(a) Cost of construction material and components consumed	900.28	884.45	1,405.16	2,432.28	3,818.47
	(b) Land development costs	27,519.58	10,774.98	6,439.92	47,113.95	16,445.94
	(c) Construction and labour cost	2,505.07	1,975.15	2,379.88	6,265.42	7,353.79
	(d) Changes in inventories	(24,293.66)	(7,014.67)	638.06	(38,504.46)	738.62
	(e) Employee benefit expense	2,463.53	1,972.52	1,734.69	6,041.99	4,721.21
	(f) Finance costs	510.30	635.17	511.01	1,939.51	1,302.24
	(g) Depreciation and amortisation expense	171.16	140.12	124.37	468.67	365.32
	(h) Other expenses	3,383.54	2,506.19	2,474.34	8,257.07	8,484.52
	Total expenses	13,159.80	11,873.91	15,707.43	34,014.43	43,230.11
3	Profit from operations before share of joint ventures and tax (1-2)	3,891.08	2,529.68	5,839.99	8,079.30	12,966.72
4	Share of Profit of joint ventures	2.45	(0.02)	(0.06)	2.40	0.01
5	Profit from operations before tax (3-4)	3,893.53	2,529.66	5,839.93	8,081.70	12,966.73
6	Tax expenses					
	- Current Tax	1,106.60	695.27	553.62	2,448.70	3,409.85
	- Adjustment of tax pertaining to earlier years	124.07	-	-	124.07	-
	- Deferred Tax (credit)/charge	(258.90)	27.78	267.49	(415.58)	(183.82)
7	Net profit after tax (5-6)	2,921.76	1,806.61	5,018.82	5,924.51	9,740.70
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	1.97	(28.99)	(11.00)	(56.02)	(33.00)
	Income tax effect	(0.50)	7.30	2.77	14.10	8.31
9	Total comprehensive income after tax (7+8)	2,923.23	1,784.92	5,010.59	5,882.59	9,716.01
	Net profit for the period/year					
	Attributable to:					
	Equityholders of the company	2,876.12	1,417.98	4,773.86	5,412.47	9,134.45
	Non-controlling interest	45.64	388.63	244.96	512.04	606.25
	Other comprehensive income for the period/year					
	Attributable to:					
	Equityholders of the company	1.47	(21.69)	(8.23)	(41.92)	(24.69)
	Non-controlling interest	-	-	-	-	-
	Total comprehensive income for the period/year					
	Attributable to:					
	Equityholders of the company	2,877.59	1,396.29	4,765.63	5,370.55	9,109.76
	Non-controlling interest	45.64	388.63	244.96	512.04	606.25
10	Paid-up equity share capital (face value ₹ 10/- per share)	4,586.70	4,586.70	4,555.45	4,586.70	4,555.45
11	Other equity excluding Revaluation Reserves					55,244.24
12	EPS - (Not annualised for quarters and nine months)					
	- Basic (₹)	6.27	3.09	10.49	11.81	20.08
	- Diluted (₹)	6.25	3.09	10.35	11.75	19.83
	(See accompanying notes to these consolidated financial results)					
Notes: <ol style="list-style-type: none"> These unaudited consolidated financial results of Arvind SmartSpaces Limited ("Holding Company"), its subsidiaries (together referred as "Group") and joint ventures for the quarter and nine months ended December 31, 2025 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on February 10, 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. 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. On November 21, 2025, The Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes'. Under Ind AS 19, changes to employee benefit plans arising from legislative amendments constitute a plan amendment, requiring recognition of past service cost immediately in the Statement of Profit and Loss. The Government of India is in the process of notifying related rules to the New Labour Codes and impact of these will be evaluated and accounted for in accordance with applicable accounting standards in the period in which they are notified. The New Labour Codes has resulted in estimated one time increase in provision for employee benefits of the Group amounting to Rs.259.39 lacs. The financial results for the quarter and nine months ended December 31, 2025 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 Holding Company are listed. Previous period figures have been regrouped and reclassified where necessary to conform to current period's classification. 						
Ahmedabad February 10, 2026		For Arvind SmartSpaces Limited  Priyansh Kapoor Whole Time Director & CEO				
