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

May 29, 2026

To:
Corporate Relationship Department
BSE Limited,
PJ Towers, Dalal Street,
Mumbai- 400001

Scrip Code: 531381

Dear Sirs,

Sub: Outcome of the Board meeting held on May 29, 2026

In terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") we wish to inform that the Board of Directors of the Company at its meeting held today i.e. on Friday, May 29, 2026, commenced at 07.30 p.m. and concluded at 10:00 p.m. *inter alia*, considered and approved the Audited Financial Results (Standalone & Consolidated) of the Company for the quarter and year ended March 31, 2026. Copy of the same is enclosed along with the Reports of the Statutory Auditors thereon and a declaration by the Chief Financial Officer of the Company that the said Report of Statutory Auditors are with an unmodified opinion.

The Company has made arrangements for the release of the Audited Financial Results for the quarter and year ended March 31, 2026, in the newspaper as per the requirement of the SEBI (LODR) Regulation, 2015, and the same shall also be hosted on the website of the Company.

Kindly take the above information on record.

Thanking you,
For Arihant Foundations & Housing Limited

KAMAL LUNAWATH
Digitally signed by KAMAL LUNAWATH
Date: 2026.05.29 23:44:18 +05'30'

Kamal Lunawath
(DIN: 00087324)
Managing Director

Arihant
memorable spaces

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

May 29, 2026

To:
Corporate Relationship Department
BSE Limited,
PJ Towers, Dalal Street,
Mumbai- 400001

Scrip Code: 531381

Dear Sirs

Sub: Declaration under Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015

Pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015, we hereby declare that M/s. B.P Jain & Co, Statutory Auditors of the Company, have issued the Audit Reports with unmodified opinions on the Audited Financial results of the Company for the quarter and year ended March 31, 2026.

Thanking you, Yours truly,
For Arihant Foundations & Housing Limited

Vimal Lunawath
Chief Financial Officer

B.P.JAIN & CO.,

CHARTERED ACCOUNTANTS,
2,GEE GEE MINAR,
23,COLLEGE ROAD,
CHENNAI-600 006
Phone:28273871,28255596,28224212
Mobile No.9840083198
E-mail: devchennai02@gmail.com

INDEPENDENT AUDITOR'S REPORT ON ANNUAL CONSOLIDATED FINANCIAL RESULTS

TO
BOARD OF DIRECTORS,
ARIHANT FOUNDATIONS & HOUSING LTD

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of **ARIHANT FOUNDATIONS AND HOUSING LIMITED** (hereinafter referred to as the "Company") and its subsidiaries (the Company and its subsidiaries together referred to as "the Group") and a joint controlled entity, for the quarter and year ended March 31, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. as amended ('Listing Regulations').

In our opinion our opinion and to the best of our information and according to the explanations given to us, the statement:

i. include the results of subsidiaries, Subsidiary entity and a joint controlled entity as given in the Annexure to this report;

ii. is presented in accordance to the Regulation 33 of the Listing Regulations; and

iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Consolidated Financial Results

This Statement which includes Consolidated financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the audited interim condensed consolidated financial statements for the three months and year ended March 31, 2026. This responsibility includes preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group and of its joint controlled entity are responsible for assessing the ability of Group and its joint controlled entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its joint controlled entity are also responsible for overseeing the financial reporting process of the Group and its joint controlled entity.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results], whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Group and its Joint controlled entity audited by us has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group and its joint controlled entity audited by us to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of financial information of the Holding Company which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

We communicate with those charged with governance of the Company and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes audited financial statement of five subsidiaries and one Joint Venture, whose financial statements reflect Group's share of total assets of ₹ 19,639.79 lakhs as at 31st March, 2026, Group's share of total revenues of ₹ 3287.44 Lakhs and Group's share of total net profit including other comprehensive income of ₹ 1602.92 lakhs for year ended on that date, respectively as considered in the Statement, which have been audited by their respective independent auditors. The independent auditors' reports on financial statements of these entities have been furnished to us by the Management, and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the such auditors and the procedures performed by us as stated in section Basis of Opinion above.

Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Board of Directors.

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to limited review by us, as required under the Listing Regulations.

For **B P JAIN& CO**
Chartered Accountants
Firm Registration No: 050105S

Place: Chennai
Date : 29-05-2026

CA DEVENDRA KUMAR BHANDARI
Partner
Membership no: 208862
UDIN: 26208862ZCDZXI4681

Annexure to Auditors' Report

List of Entities:

1. Arihant Foundations and Housing Limited (Parent Company).
2. Arihant Griha Limited. – Wholly Owned Subsidiary Company
3. Vaikunt Housing Limited. – Wholly Owned Subsidiary Company
4. Varenya Constructions Limited. - Wholly Owned Subsidiary Company
5. Transparent Heights Real Estate Limited. - Wholly Owned Subsidiary Company
6. Escapade Real Estates Private Limited. – Step Down Subsidiary Company
7. Verge Realty Private Limited. - Wholly Owned Subsidiary Company
8. Vihaana Realty Private Limited - Wholly Owned Subsidiary Company
9. Vinyasa Realty Private Limited- Wholly Owned Subsidiary Company
10. Arihant Spaces Private Limited (Erstwhile Known as Zenrai Developments Private Limited) – Wholly Owned Subsidiary
11. Ivorylane LLP – Entity with Significant control
12. Veridion Realty LLP - Entity with Significant control
13. Kairav Developers Ltd. – Joint Venture

ARIHANT FOUNDATIONS HOUSING LIMITED
CIN No: L70101TN1992PLC022299

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Statement of Consolidated Audited Financial results for the Quarter and Year ended 31 March, 2026

(₹ in Lakhs)

Sl No	Particulars	Quarter Ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Refer Note 4	*(Unaudited)*	*Refer Note 4*	*(Audited)*	
1	Revenue from operations (Net)	14,761	10,233	6,744	42,032	20,644
2	Other income	992	229	700	1,137	1,500
3	**Total revenue (1+2)**	**15,753**	**10,462**	**7,444**	**43,170**	**22,144**
4	**Expenses**					
	Construction and project expenses	13,858	5,192	6,307	36,824	17,206
	Changes in inventories of Finished goods, Work in Progress and Stock-in-trade	(1,321)	1,037	(2,024)	(7,593)	(5,406)
	Employee benefits expense	379	324	278	1,219	886
	Finance costs	1,207	166	939	2,513	2,095
	Depreciation and amortization expense	38	36	28	122	51
	Other expenses	721	940	524	1,833	1,521
	Total expenses	**14,881**	**7,694**	**6,052**	**34,917**	**16,354**
	Share of profit/ (loss) from equity accounted investments	(16)	(2)	32	(12)	35
5	**Profit/ (loss) before tax and exceptional item**	**856**	**2,766**	**1,424**	**8,241**	**5,825**
6	Exceptional item	-	-	-	-	-
7	**Profit/ (loss) before tax (5-6)**	**856**	**2,766**	**1,424**	**8,241**	**5,825**
8	Tax expense:					
	a) Current tax	(441)	(771)	(280)	(2,349)	(1,561)
	a) Deferred tax	14	(0)	3	5	6
9	**Profit/ (loss) for the period (7-8)**	**429**	**1,994**	**1,147**	**5,897**	**4,270**
10	**Other comprehensive income**					
	Items that will not be reclassified to profit or loss					
	- Re-measurement gains (losses) on defined benefit plans	-	-	(2)	9	(2)
	- Net (loss)/gain on FVOCI equity securities	-	-	-	-	-
	- Income tax relating to items that will not be reclassified to profit and loss	-	-	1	(3)	1
11	**Other comprehensive income for the period, net of tax**	**-**	**-**	**(2)**	**6**	**(2)**
12	**Total comprehensive income for the period (9+11)**	**429**	**1,994**	**1,145**	**5,903**	**4,269**
	Profit attributable to:					
	Owners of the Company	429	1,994	1,147	5,897	4,269
	Non-controlling interest					
	Other comprehensive income attributable to:					
	Owners of the Company	-	-	(2)	-	(2)
	Non-controlling interest	-	-	-	-	-
	Total comprehensive income attributable to:					
13	Owners of the Company	429	1,994	1,145	5,903	4,269
	Non-controlling interest	-	-	-	-	-
	Earnings per equity share					
	Basic (in ₹) (Face value of ₹ 10 each) (Not annualised)	4.30	20.01	12.59	59.17	46.87
	Diluted (in ₹) (Face value of ₹ 10 each) (Not annualised)	4.30	20.01	12.59	59.17	46.87

See accompanying notes to the financial results

By Order of the Board of Directors
For Arihant Foundations & Housing Limited

Place: Chennai
Date : May 29, 2026

ARIHANT FOUNDATIONS AND HOUSING LTD CHENNAI 600018

Kamal Lunawath
Managing Director
(DIN:00087324)

Notes to the Audited Consolidated Financial Results for the Quarter and Year Ended March 31, 2026

1. The above audited Consolidated Financial Results of Arihant Foundations & Housing Limited (the "Holding Company") and its subsidiaries (together referred to as the "Group") for the quarter and year ended March 31, 2026, have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

2. The above audited financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on May 29, 2026. The said results have been audited by the Statutory Auditors of the Company, M/s. B. P. Jain & Co., Chartered Accountants (FRN: 050105S), and the Statutory Auditors have issued an unmodified audit opinion on the Consolidated Financial Results.

3. The Consolidated Financial Results comprise the audited financial results of the Holding Company and its subsidiaries, and joint ventures. The financial results of the subsidiaries and joint ventures used for the purpose of consolidation have been approved by the respective Board of Directors/ Designated Partners of the said entities and have been audited by their respective statutory auditors.

4. The figures for the quarters ended March 31, 2026, and March 31, 2025 are the balancing figures between the audited figures for the years ended March 31, 2026 and March 31, 2025 and the unaudited year-to-date figures for the nine months ended December 31, 2025 and December 31, 2024, respectively, which were subject to limited review by the respective Statutory Auditors.

5. The Company operates in a single reportable segment of real estate development in terms of Ind AS 108 "Operating Segments".

6. **Events after the Reporting Period (Ind AS 10):** Subsequent to the Balance Sheet date, the Warrant Holders have exercised their option to convert all the 8,96,873 outstanding Convertible Warrants into equal number of fully paid-up Equity Shares of Rs. 10/- each, by tendering the balance 75% consideration of Rs. 360/- per Warrant, aggregating to Rs. 32.29 Crore. The Board of Directors, accordingly, allotted 2,45,000 Equity Shares on May 09, 2026 (by Circular Resolution) and 6,51,873 Equity Shares on May 15, 2026. Consequently, the paid-up Equity Share Capital of the Company has increased from Rs. 9,96,56,240/- (99,65,624 Equity Shares) as on March 31, 2026 to Rs. 10,86,24,970/- (1,08,62,497 Equity Shares of Rs. 10/- each) as on the date of this report. In accordance with Ind AS 10 "Events after the Reporting Period", the said warrant conversions constitute non-adjusting subsequent events, and no adjustment has been made to these financial results on account thereof.

7. Figures for the previous periods have been regrouped, reclassified and / or rearranged, wherever considered necessary, to conform to the current period's classification.

By Order of the Board of Directors
For Arihant Foundations & Housing Limited

Place: Chennai
Date : May 29, 2026

ARIHANT FOUNDATIONS AND HOUSING LTD. CHENNAI 600018

Kamal Lunawath
Managing Director
(DIN:00087324)

B.P.JAIN & CO.,

CHARTERED ACCOUNTANTS,
2,GEE GEE MINAR,
23,COLLEGE ROAD,
CHENNAI-600 006
Phone:28273871,28255596,28224212
Mobile No.9840083198
E-mail: devchennai02@gmail.com

INDEPENDENT AUDITOR'S REPORT ON AUDITED STANDALONE FINANCIAL RESULTS

TO
BOARD OF DIRECTORS,
ARIHANT FOUNDATIONS & HOUSING LTD

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **ARIHANT FOUNDATIONS AND HOUSING LIMITED** (the "Company") for the quarter and the year ended March 31, 2026 ("Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

a. is presented in accordance with the requirement of Regulation 33 of the Listing Regulations in this regard; and

b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended March 31, 2026.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the "*Auditor's Responsibilities*

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

May 29, 2026

To:
Corporate Relationship Department
BSE Limited,
PJ Towers, Dalal Street,
Mumbai- 400001

Scrip Code: 531381

Dear Sirs

Sub: Declaration under Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015

Pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015, we hereby declare that M/s. B.P Jain & Co, Statutory Auditors of the Company, have issued the Audit Reports with unmodified opinions on the Audited Financial results of the Company for the quarter and year ended March 31, 2026.

Thanking you, Yours truly,
For Arihant Foundations & Housing Limited

Vimal Lunawath
Chief Financial Officer

for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Management's Responsibilities for the Standalone Financial Results

This Statement, which includes the Standalone financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited Interim condensed standalone financial statements for the three months and year ended March 31, 2026. This responsibility includes preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material in individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, were required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The annual financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For **B.P Jain & Co.**
Chartered Accountants
Firm Registration No: 050105S

Place: Chennai
Date : 29.05.2026

CA Devendra Kumar Bhandari
Partner
Membership no: 208862
UDIN: 26208862POHWRJ2244

ARIHANT FOUNDATIONS HOUSING LIMITED
CIN No: L70101TN1992PLC022299

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Statement of Standalone Audited Financial results for the Quarter and Year ended 31 March, 2026

(₹ in Lakhs)

Sl No	Particulars	Quarter Ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Refer Note 3	*(Unaudited)*	*Refer Note 3*	*(Audited)*	
1	Revenue from operations (Net)	9,521	9,737	5,093	30,671	12,226
2	Other income	915	253	428	1,211	1,592
3	**Total revenue (1+2)**	**10,435**	**9,990**	**5,521**	**31,882**	**13,818**
4	**Expenses**					
	Construction and project expenses	6,576	2,792	4,827	15,416	13,145
	Changes in inventories of Finished goods, Work in Progress and Stock-in-trade	1,522	3,454	(1,765)	7,579	(6,065)
	Employee benefits expense	314	281	227	1,028	713
	Finance costs	1,100	177	570	2,447	1,639
	Depreciation and amortization expense	6	5	4	21	13
	Other expenses	241	805	270	1,036	912
	Total expenses	**9,758**	**7,514**	**4,133**	**27,527**	**10,357**
	Share of profit/ (loss) from equity accounted investments	(16)	(2)	6	(12)	8
5	**Profit/ (loss) before tax and exceptional item**	**662**	**2,474**	**1,394**	**4,344**	**3,469**
6	Exceptional item	-	-	-	-	-
7	**Profit/ (loss) before tax (5-6)**	**662**	**2,474**	**1,394**	**4,344**	**3,469**
8	Tax expense:					
	a) Current tax	(250)	(689)	(346)	(1,273)	(923)
	a) Deferred tax	1	-	(1)	1	(1)
9	**Profit/ (loss) for the period (7-8)**	**413**	**1,785**	**1,047**	**3,072**	**2,546**
10	**Other comprehensive income**					
	Items that will not be reclassified to profit or loss					
	- Re-measurement gains (losses) on defined benefit plans	-	-	(2)	9	(2)
	- Net (loss)/gain on FVOCI equity securities	-	-	-	-	-
	- Income tax relating to items that will not be reclassified to profit and loss	-	-	1	(3)	1
11	**Other comprehensive income for the period, net of tax**	**-**	**-**	**(1)**	**6**	**(2)**
12	**Total comprehensive income for the period (9+11)**	**413**	**1,785**	**1,046**	**3,078**	**2,544**
	Weighted Average Paidup equity share capital (Face value ₹ 10/- each)	997	997	911	997	911
13	**Earnings per equity share (profit/ (loss) after tax)**					
	Basic (in ₹) (Face value of ₹ 10 each) (Not annualised)	4	18	11	31	28
	Diluted (in ₹) (Face value of ₹ 10 each) (Not annualised)	4	18	11	31	28
	Earnings per equity share (Total Comprehensive Income)					
	Basic (in ₹) (Face value of ₹ 10 each) (Not annualised)	4.14	17.92	11.47	30.89	27.93
	Diluted (in ₹) (Face value of ₹ 10 each) (Not annualised)	4.14	17.92	11.47	30.89	27.93

See accompanying notes to the financial results

By Order of the Board of Directors
For Arihant Foundations & Housing Limited

Place: Chennai
Date : May 29, 2026

ARIHANT FOUNDATIONS AND HOUSING LTD. CHENNAI 600018

Kamal Lunawath
Managing Director
(DIN:00087324)

Notes to the Audited Standalone Financial Results for the Quarter and Year Ended March 31, 2026

1. The above audited Standalone Financial Results of Arihant Foundations & Housing Limited (the "Holding Company") and its subsidiaries (together referred to as the "Group") for the quarter and year ended March 31, 2026, have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

2. The above audited financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on May 29, 2026. The said results have been audited by the Statutory Auditors of the Company, M/s. B. P. Jain & Co., Chartered Accountants (FRN: 050105S), and the Statutory Auditors have issued an unmodified audit opinion on the Consolidated Financial Results.

3. The figures for the quarters ended March 31, 2026, and March 31, 2025 are the balancing figures between the audited figures for the years ended March 31, 2026 and March 31, 2025 and the unaudited year-to-date figures for the nine months ended December 31, 2025 and December 31, 2024, respectively, which were subject to limited review by the respective Statutory Auditors.

4. The Company operates in a single reportable segment of real estate development in terms of Ind AS 108 "Operating Segments".

5. **Events after the Reporting Period (Ind AS 10):** Subsequent to the Balance Sheet date, the Warrant Holders have exercised their option to convert all the 8,96,873 outstanding Convertible Warrants into equal number of fully paid-up Equity Shares of Rs. 10/- each, by tendering the balance 75% consideration of Rs. 360/- per Warrant, aggregating to Rs. 32.29 Crore. The Board of Directors, accordingly, allotted 2,45,000 Equity Shares on May 09, 2026 (by Circular Resolution) and 6,51,873 Equity Shares on May 15, 2026. Consequently, the paid-up Equity Share Capital of the Company has increased from Rs. 9,96,56,240/- (99,65,624 Equity Shares) as on March 31, 2026 to Rs. 10,86,24,970/- (1,08,62,497 Equity Shares of Rs. 10/- each) as on the date of this report. In accordance with Ind AS 10 "Events after the Reporting Period", the said warrant conversions constitute non-adjusting subsequent events, and no adjustment has been made to these financial results on account thereof.

6. Figures for the previous periods have been regrouped, reclassified and / or rearranged, wherever considered necessary, to conform to the current period's classification.

By Order of the Board of Directors
For Arihant Foundations & Housing Limited

Place: Chennai
Date : May 29, 2026

ARIHANT FOUNDATIONS AND HOUSING LTD CHENNAI 600018

Kamal Lunawath
Managing Director
(DIN:00087324)

ARIHANT FOUNDATIONS HOUSING LIMITED
CIN No: L70101TN1992PLC022299

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Statement of Assets and Liabilities

(₹ in Lakhs)

Particulars	Standalone		Consolidated	
	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
	(Audited)		(Audited)	
ASSETS				
Non-current assets				
Property, plant and equipment	587	589	957	854
Intangible assets	-	-	-	-
Leased Assets	-	-	177	239
Goodwill on Consolidation	-	-	1,155	1,155
Financial assets				-
- Investments	4,117	4,086	3,438	2,092
- Trade receivables	1,535	1,538	2,329	2,335
- Loans	4,725	2,989	(804)	1,274
- Other financial assets	11,847	8,369	20,045	11,068
Deferred tax assets (net)	357	391	406	436
Other Non-current assets			372	-
Total - Non-current assets (A)	**23,168**	**17,962**	**28,075**	**19,453**
Current assets				
Inventories	6,254	13,833	25,341	17,638
Financial assets				
- Current Investments	29,107	81	29,107	196
- Trade receivables	6,307	3,540	7,574	3,873
- Cash and cash equivalents	497	521	1,031	2,022
- Bank balances other than those mentioned in cash and cash equivalents	2,131	5,078	2,757	5,078
- Loans	496	3,395	546	3,343
- Other financial assets	76	76	160	980
Current tax asset (Net)	-	-	85	383
Other current assets	4,487	4,433	7,105	5,152
Total - Current assets (B)	**49,355**	**30,958**	**73,705**	**38,665**
Total assets [(A)+(B)]	**72,523**	**48,920**	**1,01,781**	**58,118**
EQUITY AND LIABILITIES				
Equity				
Equity share capital	997	997	997	997
Other equity	29,447	26,229	36,140	30,098
Total equity (A)	**30,444**	**27,226**	**37,137**	**31,095**
Non - Controlling interests	-	-	-	-
Non-current liabilities				
Financial liabilities				
-Borrowings	26,605	12,723	34,240	11,963
-Lease Liabilities	-	-	78	151
Provisions	99	71	204	71
Other Non Current Liablities	-	-	-	113
Total - Non-current Liabilities (B)	**26,705**	**12,794**	**34,522**	**12,299**
Current liabilities				
Financial liabilities				
-Borrowings	-	-	5,558	1,130
- Trade payables	4,033	5,549	5,190	66
-Lease Liabilities	-	-	74	4,574
- Other financial liabilities	7,168	1,361	8,236	2,350
Other current liabilities	3,174	1,874	9,235	6,113
Provisions	-	-	12	37
Current tax liabilities (Net)	1,000	116	1,817	455
Total - Current Liabilities (C)	**15,374**	**8,901**	**30,121**	**14,725**
Total liabilities [(B)+(C)]	**42,079**	**21,694**	**64,644**	**27,024**
Total equity and liabilities [(A)+(B)+(C)]	**72,523**	**48,920**	**1,01,781**	**58,118**

By Order of the Board of Directors
For Arihant Foundations & Housing Limited

Place: Chennai
Date : May 29, 2026

ARIHANT FOUNDATIONS AND HOUSING LTD. CHENNAI 600018

Kamal Lunawath
Managing Director
(DIN:00087324)

ARIHANT FOUNDATIONS HOUSING LIMITED
CIN No: L70101TN1992PLC022299

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Statement of Audited Standalone & Consolidated Cash Flows for the Year Ended 31 March, 2026

(₹ in Lakhs)

Particulars	Standalone 31-Mar-26 (Audited)	Standalone 31-Mar-25 (Audited)	Consolidated 31-Mar-26 (Audited)	Consolidated 31-Mar-25 (Audited)
A.Cash flow from operating activities				
Profit before tax	4,344	3,469	8,241	5,825
Adjustments to reconcile net income to net cash provided by operating activities				
Depreciation and amortization expense	21	13	181	51
(Gain)/ Loss on sale of investments	-	-	-	-
(Gain)/ Loss on sale of fixed assets	-	(95)	- 12	-
Interest expenses	2,447	1,640	2,892	2,095
Interest and Other income	(1,183)	(1,421)	- 1,417	(1,500)
Other Adjustments	146	(2)	145	(2)
Other non operating income	(27)	(85)	- 27	
Provisions			13	
Share of profit/ (loss) from equity accounted investments (Unrealised)	-		1	
Operating profit before working capital changes	**5,747**	**3,520**	**10,018**	**6,469**
Changes in assets and liabilities				
Adjustments for working capital changes				
(Increase) /Decrease in inventories	7,579	(6,065)	(7,701)	(5,439)
(Increase) /Decrease in trade receivables	(2,764)	582	(3,631)	802
(Increase) /Decrease in Other financial assets	(550)	(557)	(755)	(3,236)
(Increase) /Decrease in Other current assets	2,894	(5,623)	3,218	(4,612)
(Increase) /Decrease in Other current tax assets			(0)	
Increase / (Decrease) in Trade Payables	(1,517)	(2,190)	(1,244)	(371)
Increase / (Decrease) in Provisions	28	6	27	(59)
Increase / (Decrease) in Other financial liabilities	5,807	(257)	5,877	(690)
Increase / (Decrease) in Other current liabilities	1,299	277	3,034	1,414
Cash generated from operating activities	**18,524**	**(10,307)**	**8,843**	**(5,720)**
Direct taxes paid, net	(354)	(271)	(978)	(2,886)
Net cash generated from operating activities	**18,170**	**(10,578)**	**7,864**	**(8,606)**
B. Cash flow from investing activities				
Purchase of fixed assets	(18)	(11)	(1,743)	(224)
Sale of fixed assets	-	320	16	324
Interest/Dividend received	1,183	1,421	1,417	1,500
Purchase of investment	(29,057)	(18)	(31,852)	1,277
Sale of investment	-		-	-
Other Non Operating Income	27	85	27	-
Net cash generated from investing activities	**(27,865)**	**1,796**	**(32,135)**	**2,877**
C. Cash flow from financing activities				
(Loans repaid) / Fresh loans taken	(1,764)	(664)	14,006	425
Loans received back / (given)	13,883	3,879	12,429	1,304
Prepaid Finance Cost	-		339	
Interest & finance charges	(2,447)	(1,640)	(2,871)	(2,095)
Share Capital	-	137	0	137
Share Premium	-	6,418	-	6,418
Money Received Agst Share Warrants	-	1,076	-	1,076
Dividend Paid	-	(86)	-	(86)
Net cash (used) in financing activities	**9,671**	**9,121**	**23,903**	**7,179**
D. Net change in cash and cash equivalents	**(24)**	**340**	**(368)**	**1,450**
E. Cash and cash equivalents at the beginning	521	181	2,023	572
F. Cash and cash equivalents at the end	**497**	**521**	**1,655**	**2,023**

By Order of the Board of Directors
For Arihant Foundations & Housing Limited

Place: Chennai
Date : May 29, 2026

ARIHANT FOUNDATIONS AND HOUSING LTD. CHENNAI 600018

Kamal Lunawath
Managing Director
(DIN:00087324)

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

May 29, 2026

To:
Corporate Relationship Department
BSE Limited,
PJ Towers, Dalal Street,
Mumbai- 400001

Scrip Code: 531381

Dear Sirs

Sub: Declaration under Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015

Pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015, we hereby declare that M/s. B.P Jain & Co, Statutory Auditors of the Company, have issued the Audit Reports with unmodified opinions on the Audited Financial results of the Company for the quarter and year ended March 31, 2026.

Thanking you, Yours truly,
For Arihant Foundations & Housing Limited

VIMAL LUNAWATH
Digitally signed by VIMAL LUNAWATH
Date: 2026.05.29 23:45:05 +05'30'

Vimal Lunawath
Chief Financial Officer