

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

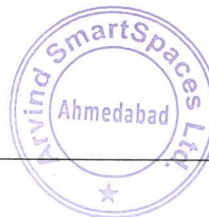
(See accompanying notes to these standalone financial results)

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

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PURPOSES ONLY
SRBC & CO LLP

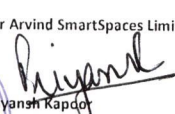


For Arvind SmartSpaces Limited

Priyansh Kapoor
Priyansh Kapoor
Whole Time Director & CEO

Arvind Smartspaces Limited

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2025						
Sr. No.	Particulars	Quarter Ended			Nine Months Ended	
		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				
