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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026

[₹ in Lakhs except as stated otherwise]

Notes:

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

For Arvind SmartSpaces Limited

S R B C & CO LLP CHARTERED ACCOUNTANTS

ARVIND SMARTSPACES LTD AHMEDABAD

Priyansh Kapoor
Managing Director & CEO

Ahmedabad
August 7, 2026

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Arvind SMARTSPACES

Sr. No.	Particulars	Quarter Ended 30.06.2026 Unaudited	Quarter Ended 31.03.2026 Audited (Refer Note - 2)	Quarter Ended 30.06.2025 Unaudited	Year Ended 31.03.26 Audited
	STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026 [₹ in lakhs except as stated otherwise]				
1	**Income**				
	(a) Revenue from operations	31,763.45	15,538.83	10,176.39	56,405.23
	(b) Other income	439.40	814.81	462.87	2,042.14
	Total income	**32,202.85**	**16,353.64**	**10,639.26**	**58,447.37**
2	**Expenses**				
	(a) Cost of construction material and components consumed	1,233.36	1,431.53	647.55	3,863.81
	(b) Land development costs	36,349.48	32,191.99	8,819.39	79,305.94
	(c) Construction and labour cost	6,565.31	4,927.92	1,785.20	11,193.34
	(d) Changes in inventories	(36,796.67)	(36,401.83)	(7,196.13)	(74,906.29)
	(e) Employee benefit expense	3,227.64	2,442.36	1,605.94	8,484.35
	(f) Finance costs	2,213.32	1,149.65	794.04	3,089.16
	(g) Depreciation and amortisation expense	477.19	165.89	157.39	634.56
	(h) Other expenses	5,542.81	5,016.59	2,367.34	13,273.66
	Total expenses	**18,812.44**	**10,924.10**	**8,980.72**	**44,938.53**
3	**Profit from operations before share of joint venture and tax (1-2)**	**13,390.41**	**5,429.54**	**1,658.54**	**13,508.84**
4	Share of profit / (loss) of joint venture	0.17	1.26	(0.03)	3.66
5	**Profit from operations before tax (3-4)**	**13,390.58**	**5,430.80**	**1,658.51**	**13,512.50**
6	Tax expenses				
	- Current Tax	3,122.88	1,297.12	646.83	3,745.82
	- Adjustment of tax pertaining to earlier years	-	43.75	-	167.82
	- Deferred Tax charge / (credit)	528.58	(326.88)	(184.46)	(742.46)
7	**Net profit after tax (5-6)**	**9,739.12**	**4,416.81**	**1,196.14**	**10,341.32**
8	**Other comprehensive income (net of tax)**				
	Items that will not be reclassified to profit and loss in subsequent periods :				
	Remeasurement gain/(loss) on defined benefit plans	37.19	204.76	(29.00)	148.74
	Income tax effect on above	(9.36)	(51.54)	7.30	(37.44)
9	**Total comprehensive income after tax (7+8)**	**9,766.95**	**4,570.03**	**1,174.44**	**10,452.62**
	Net Profit for the year attributable to :				
	Equity holders of the parent company	9,900.75	4,231.88	1,118.37	9,644.35
	Non-controlling interests	(161.63)	184.93	77.77	696.97
	Other comprehensive income attributable to :				
	Equity holders of the parent company	27.83	153.22	(21.70)	111.30
	Non-controlling interests	-	-	-	-
	Total comprehensive income attributable to :				
	Equity holders of the parent company	9,928.58	4,385.10	1,096.67	9,755.65
	Non-controlling interests	(161.63)	184.93	77.77	696.97
10	Paid-up equity share capital (face value ₹ 10/- per share)	4,586.70	4,586.70	4,584.95	4,586.70
11	Other equity excluding Revaluation Reserves				60,332.32
12	EPS - (Not annualised for quarters and nine months)				
	- Basic (₹)	21.80	9.63	2.44	21.04
	- Diluted (₹)	21.72	9.59	2.41	20.95
	(See accompanying notes to these consolidated financial results)				

Notes:

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

For Arvind SmartSpaces Limited

Priyansh Kapoor
Managing Director & CEO

Ahmedabad
August 7, 2026

SRBC & CO LLP CHARTERED ACCOUNTANTS

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ARVIND SMARTSPACES LTD AHMEDABAD

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