# ARVIND PORT AND INFRA LIMITED

**(Formerly known as Arvind and Company Shipping Agencies Limited)**
**Reg. Off**: 701-702, 5th Floor, City Point, Nr. Town Hall,
Jamnagar, Kalavad, Gujarat, India – 361001.
**Ph. No.:** +91 288 255 1901/2/3
**Email:** cs.compliance@arvindportinfra.com
**Website:** www.arvindportinfra.com
**CIN:** L61200GJ1987PLC009944


**Date: November 02, 2026**

**To,**
**Listing Compliance Department**
**National Stock Exchange of India Limited**
Exchange Plaza,
Bandra Kurla Complex
Bandra East, Mumbai-400051

**Dear Sir/Madam,**

**Sub: Outcome of Board meeting held today i.e., Monday, November 02, 2026 in terms of second proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

***Ref: Arvind Port and Infra Limited (SYMBOL/ISIN: ARVINDPORT/ INE0P4T01013)***

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e., Monday, November 02, 2026, at the Registered Office of the Company, which was commenced at 05:00 P.M. and concluded at 06:30 P.M. to have;

1. Considered, approved and taken on record the Unaudited Consolidated & Standalone financial results of the Company for the half year ended on September 30, 2026 along with Auditor's Limited Review Report as per provisions of Regulation 33 of the SEBI Listing Regulations;

2. Considered and approved all other business as per agenda circulated.

Kindly take the same on your record and oblige us.

Thanking you.
Yours faithfully,
**For, Arvind Port and Infra Limited**

ARVIND KANTILAL SHAH
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Date: 2026.11.02 20:57:23 +05'30'

**Arvindbhai Kantilal Shah**
**Chairman cum Managing Director**
**DIN: 00094647**

**Encl: A/a-**

# ARVIND PORT AND INFRA LIMITED

**(Formerly known as Arvind and Company Shipping Agencies Limited)**
**Reg. Off**: 701-702, 5th Floor, City Point, Nr. Town Hall,
Jamnagar, Kalavad, Gujarat, India – 361001.
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**Email:** cs.compliance@arvindportinfra.com
**Website:** www.arvindportinfra.com
**CIN:** L61200GJ1987PLC009944


**Date: November 02, 2026**

**To,**
**Listing Compliance Department**
**National Stock Exchange of India Limited**
Exchange Plaza,
Bandra Kurla Complex
Bandra East, Mumbai-400051.

**Dear Sir/Madam,**

**Sub.:** **Submission of Consolidated & Standalone Unaudited Financial Result of the Company for the Half year ended on September 30, 2026 along with Limited Review Report.**

***Ref: Arvind Port and Infra Limited (SYMBOL/ISIN: ARVINDPORT/ INE0P4T01013)***

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the following:

1. Consolidated & Standalone Unaudited Financial Results for the Half year ended on September 30, 2026.
2. Statement of Consolidated & Standalone Uaudited Asset & Liabilities for the Half year ended as at September 30, 2026.
3. Consolidated & Standalone Cash Flow Statement for the Half year ended as at September 30, 2026.
4. Limited Review Report issued by Statutory Auditor of the Company.
5. Statement of Deviation/Variation in utilization of funds raised through Preferential issue for the Half year ended on September 30, 2026.

Kindly take the same on your records and oblige us.

Thanking you.

Yours faithfully,
For, **Arvind Port and Infra Limited**

ARVIND KANTILAL SHAH
Digitally signed by ARVIND KANTILAL SHAH
Date: 2026.11.02 20:57:47 +05'30'

**Arvindbhai Kantilal Shah**
**Chairman cum Managing Director**
**DIN: 00094647**

**Encl: A/a-**

**AUDITORS LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY FOR THE HALF YEAR ENDED 30.09.2026 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTINGOBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.**

**THE BOARD OF DIRECTORS OF**
**ARVIND PORT AND INFRA LIMITED (Previously known as Arvind And Company Shipping Agencies Limited)**

We have reviewed the accompanying statement of unaudited financial results ("the statement") of **ARVIND PORT AND INFRA LIMITED** ('the Company") for the half year ended on 30th September, 2026 being submitted by the company pursuant to the requirement of regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. This Statement is the responsibility of the company's management and has been approved by the Board of directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (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 standards require that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus it provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statements of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For, Raichura & Co**
**Chartered Accountants**
**FRN: 126105W**




ANAND KESHAVLAL RAICHURA
Digitally signed by ANAND KESHAVLAL RAICHURA
Date: 2026.11.02 17:21:46 +05'30'

**Anand Raichura**
**Partner**
**Membership No. 115486**
**UDIN: 26115486SPCDFW8047**

**Date: 02.11.2026**
**Place: Jamnagar**

# Arvind Port and Infra Limited
## (Formerly Known as Arvind and Company Shipping Agencies Limited)

CIN: L61200GJ1987PLC009944

**701 to 702, Fifth Floor, City Point Nr. Town Hall, Jamnagar, Kalavad, Gujarat, India, 361001**

## Standalone Statement of Unaudited Financial Results for the Half year ended on 30th September, 2026

(Rs. In Lakh)

| Particulars | | HALF YEAR ENDED | | | YEAR ENDED |
|---|---|---|---|---|---|
| | | 30-09-2026 | 31-03-2026 | 30-09-2025 | 31-03-2026 |
| | Whether results are audited or unaudited | Unaudited | Audited | Unaudited | Audited |
| 1 | **Revenue From Operations** | | | | |
| | (a) Revenue From Operations | 533.24 | 728.54 | 336.94 | 1,065.48 |
| | (b) Other Income | 12.36 | 11.62 | 51.35 | 62.97 |
| | **Total Income (a+b)** | **545.60** | **740.16** | **388.29** | **1,128.45** |
| 2 | **Expenditure** | | | | |
| | (a) Cost of material Consumed | | - | | - |
| | (b) Purchases of stock-in-trade | | - | | - |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | | - | | - |
| | (d) Employee benefit expense | 20.74 | 18.79 | 18.72 | 37.51 |
| | (e) Finance Costs | 2.17 | 2.40 | 3.04 | 5.44 |
| | (e) Depreciation and amortisation expense | 235.89 | 275.95 | 229.11 | 505.06 |
| | (f) (i) Other Expenses | 170.43 | 350.17 | 126.76 | 476.93 |
| | (g) Loss on Future | | - | | |
| | **Total expenses** | **429.23** | **647.30** | **377.63** | **1,024.93** |
| 3 | **Profit (loss) Before exceptional & Extraordinary items and Tax** | **116.36** | **92.86** | **10.66** | **103.52** |
| 4 | Exceptional items | | - | | |
| 5 | **Profit (loss) from ordinary activities before Extraordinary Items and Tax** | **116.36** | **92.86** | **10.66** | **103.52** |
| 6 | Extraordinary items | | - | | |
| 7 | **Profit (loss) from ordinary activities before tax** | **116.36** | **92.86** | **10.66** | **103.52** |
| 8 | Tax Expenses - Current Tax | | - | | - |
| | (Less) : - MAT Credit | | - | | |
| | - Deferred Tax | 54.11 | 42.24 | (0.85) | 41.39 |
| 9 | **Profit (loss) from ordinary activities** | **62.26** | **50.62** | **11.51** | **62.13** |
| 10 | Profit/(Loss) From Discountinuing Operation Before Tax | | - | | |
| 11 | Tax Expenses of Discontinuing Operations | | - | | |
| 12 | **Net Profit/(Loss) from Discountinuing Opration After Tax** | | - | | |
| 13 | **Profit(Loss) For Period Before Minority Interest** | **62.26** | **50.62** | **11.51** | **62.13** |
| 14 | Share Of Profit / Loss Associates | - | - | - | |
| 15 | Profit/Loss Of Minority Interset | - | - | - | |
| 16 | **Net Profit (+)/ Loss (-) For the Period** | **62.26** | **50.62** | **11.51** | **62.13** |
| 17 | **Details of equity share capital** | | | | |
| | Paid-up equity share capital | 1,779.83 | 1,779.83 | 1,779.83 | 1,779.83 |
| | Face value of equity share capital (per share) | 10.00 | 10.00 | 10.00 | 10.00 |
| 18 | **Details Of Debt Securities** | | | | |
| | Paid-up Debt Capital | | - | | |
| | Face value of Debt Securities | | - | | |
| 19 | Reserve Excluding Revaluation Reserves as Par Balance sheet of previous Year | | | | |
| 20 | Debentuer Redemption Reserve | | - | | |
| 21 | **Other Equity** | | | | |
| 22 | **NetWorth** | | - | | **7,878.65** |
| 23 | **Earnings per share (EPS)** | | | | |
| | **Basic & Diluted earnings per share** | **0.35** | **0.28** | **0.06** | **0.35** |
| | **Adjusted Basic & Diluted earnings per share** | **0.35** | **0.28** | **0.06** | **0.35** |
| 24 | **Debt Equity Ratio** | - | - | - | 0.01 |
| 25 | **Interest Services Coverage Ratio** | 163.04 | 154.53 | 79.87 | 112.83 |

**Notes:**

1. The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on November 02, 2026.

2. The Statements is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.

3. As per MCA Notification dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of IND-AS.

4. All activities of the company engaged in Two Reportable Business Segment i.e., (1.) Shipping and related Services (2.) Hotel Business and the same is reported and all the operations of the company are conducted within India as such there is no separate reportable geographical segment.

5. The company is having subsidiary. Therefore, it has prepared standalone results as well as consolidated result. The Consolidated Financial Result Includes Financial statement of Subsidiary - Arcadia Logistics Limited which was acquired as on December 03, 2024.

6. Earning Per share: Earning Per share is calculated on the weighted average of the share capital received by the company. EPS is not annualized.

7. Figures in brackets are representing negative values.

8. Previous year/Period figures have been re-grouped, re-arranged where ever considered necessary.

9. The Statutory Auditors have carried out limited review of the Standalone and Consolidated Financial results of the Company for the half year ended September 30, 2026.

10. The results of the company are available Company's website www.arvindportinfra.com and on the stock exchange website at www.nseindia.com where the shares of the Company are listed.

**For Arvind Port and Infra Limited**




**Arvindbhai Kantilal Shah**
**Chairman Cum Managing Director**
**DIN: 00094647**

**Date: November 02, 2026**
**Place: Jamnagar**

# Arvind Port and Infra Limited
## (Formerly Known as Arvind and Company Shipping Agencies Limited)

CIN: L61200GJ1987PLC009944

**701 to 702, Fifth Floor, City Point Nr. Town Hall, Jamnagar, Kalavad, Gujarat, India, 361001**

## Standalone Unaudited Statement of Assets and Liabilities as at 30th September, 2026

(Rs. In Lakh)

| | Particulars | As at 30/09/2026 Unaudited | As at 31/03/2026 Audited |
|---|---|---|---|
| A | **EQUITY AND LIABILITIES** | | |
| 1 | **Shareholders' funds** | | |
| | (a) Share capital | 1779.83 | 1779.83 |
| | (b) Reserves and surplus | 6,161.07 | 6,017.77 |
| | (c) Money received against share warrants | - | 81.05 |
| | **Sub-total - Shareholders' funds** | **7,940.90** | **7,878.65** |
| 2 | **Share application money pending allotment** | | |
| 3 | **Non-current liabilities** | | |
| | (a) Long-term borrowings | 26.96 | 33.44 |
| | (b) Deferred tax liabilities (net) | 322.06 | 267.96 |
| | (c) Other long-term liabilities | | |
| | (d) Long-term provisions | - | - |
| | **Sub-total - Non-current liabilities** | **349.03** | **301.39** |
| 4 | **Current liabilities** | | |
| | (a) Short-term borrowings | 13.07 | 12.90 |
| | (b) Trade payables | | |
| | (i) Total Outstanding Dues of Micro and Small Enterprise | | |
| | (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise | 499.73 | 298.33 |
| | (c) Other current liabilities | 3.18 | 43.96 |
| | (d) Short-term provisions | 6.90 | 58.90 |
| | **Sub-total - Current liabilities** | **522.88** | **414.09** |
| | **TOTAL - EQUITY AND LIABILITIES** | **8,812.81** | **8,594.13** |
| B | **ASSETS** | | |
| 1 | **Non-current assets** | | |
| | (a) Property, Plant and Equipments and Intangible Assets | | |
| | (i) Property, Plant and Equipments | 4,729.21 | 4,795.27 |
| | (ii) Intangible Assets | | |
| | (iii) Capital WIP | 263.98 | 224.86 |
| | (b) Non-current investments | 1,889.90 | 1,530.70 |
| | (c) Deferred tax assets (net) | - | |
| | (d) Foreign Currency monetory item transaction difference asset account | | |
| | (e) Long-term loans and advances | 71.39 | 23.67 |
| | (f) Other non-current assets | | |
| | **Sub-total - Non-current assets** | **6,954.48** | **6,574.50** |
| 2 | **Current assets** | | |
| | (a) Current investments | | |
| | (b) Inventories | | |
| | (c) Trade receivables | 1,088.78 | 1,241.48 |
| | (d) Cash and cash equivalents | 22.61 | 14.82 |
| | (e) Bank Balance other than cash and cash equivalents | | |
| | (e) Short-term loans and advances | 746.94 | 763.33 |
| | (f) Other current assets | | |
| | **Sub-total - Current assets** | **1,858.32** | **2,019.63** |
| | **TOTAL - ASSETS** | **8,812.81** | **8,594.13** |

**For Arvind Port and Infra Limited**

ARVIND PORT AND INFRA LIMITED

**Arvindbhai Kantilal Shah**
**Chairman Cum Managing Director**
**DIN: 00094647**

**Date: November 02, 2026**
**Place: Jamnagar**

# Arvind Port and Infra Limited
## (Formerly Known as Arvind and Company Shipping Agencies Limited)

CIN: L61200GJ1987PLC009944

**701 to 702, Fifth Floor, City Point Nr. Town Hall, Jamnagar, Kalavad, Gujarat, India, 361001**

## Standalone Unaudited Cash Flow Statement for the Half Year ended on 30th September, 2026

(Rs. In Lakh)

| | Particulars | As on 30th September, 2026 Rs. | As on 31st March, 2026 Rs. |
|---|---|---|---|
| A. | **Cash flow from operating activities** | | |
| | Profit before Tax | 116.36 | 103.52 |
| | **Adjustments for:** | | |
| | Depreciation and amortisation | 235.89 | 505.06 |
| | Interest Income | | |
| | Finance costs | 2.17 | 5.44 |
| | Exceptional Items | | |
| | Income Tax Write off Reserves & Surplus | | (13.04) |
| | Share Issue Expenses | | |
| | Gain on sale of fixed Assest | - | (40.82) |
| | | | |
| | **Operating profit / (loss) before working capital changes** | **354.43** | **560.15** |
| | | | |
| | **Movements in Working Capital** | | |
| | (Increase) / Decrease Inventories | | |
| | (Increase) / Decrease Trade Receivables | 152.70 | 17.23 |
| | (Increase) / Decrease Other Current Assets | | |
| | (Increase) / Decrease Other loans and advances receivable | 16.39 | (506.46) |
| | Increase / (Decrease) Trade payables | 201.40 | 93.94 |
| | Increase / (Decrease) Short Term Provisions | (52.00) | (89.04) |
| | Increase / (Decrease) Other current liabilities | (40.78) | 24.45 |
| | **Net Cash Generated/(Used in) Operations** | **632.15** | **(459.89)** |
| | | | |
| | Cash flow from extraordinary items | | |
| | Direct Taxes Paid including for past years | - | - |
| | Dividend & Dividend Tax Paid | | |
| | **Net cash flow from / (used in) operating activities (A)** | **632.15** | **100.27** |
| | | | |
| B. | **Cash flow from Investing activities** | | |
| | Capital expenditure on fixed assets, including capital advances | (208.96) | (625.81) |
| | Sale of Fixed Assets | | 470.00 |
| | Movement in Long Term Loans & Advances | (47.72) | (3.22) |
| | Interest received | | |
| | Change in Non-Current Investment | (359.20) | |
| | | | |
| | **Net cash flow from / (used in) investing activities (B)** | **(615.88)** | **(159.03)** |
| | | | |
| C. | **Cash flow from financing activities** | | |
| | Finance cost | (2.17) | (5.44) |
| | Increase in Share Capital Proceeds | - | - |
| | Increase / (Decrease) Long Term Borrowings | (6.47) | 33.44 |
| | Increase / (Decrease) Short Term Borrowings | 0.17 | (8.70) |
| | | | |
| | **Net cash flow from / (used in) financing activities (C)** | **(8.48)** | **19.29** |
| | | | |
| | **Net increase / (decrease) in Cash and cash equivalents (A+B+C)** | **7.79** | **(39.47)** |
| | Cash and cash equivalents at the beginning of the year | 14.82 | 54.29 |
| | **Cash and cash equivalents at the end of the year *** | **22.61** | **14.82** |
| | | | |
| | *** Comprises:** | | |
| | (a) Cash on hand | 10.71 | 8.03 |
| | (b) Balances with banks | | |
| | (i) In current accounts | 11.89 | 6.79 |
| | (ii) In deposit accounts | | |
| | | **22.61** | **14.82** |

**For Arvind Port and Infra Limited**

**Arvindbhai Kantilal Shah**
**Chairman Cum Managing Director**
**DIN: 00094647**

ARVIND PORT AND INFRA LIMITED

**Date: November 02, 2026**
**Place: Jamnagar**

# Arvind Port and Infra Limited

## (Formerly Known as Arvind and Company Shipping Agencies Limited)

CIN: L61200GJ1987PLC009944

**701 to 702, Fifth Floor, City Point Nr. Town Hall, Jamnagar, Kalavad, Gujarat, India, 361001**

**Reporting of Segment wise Revenue, Results and Capital Employed along Standalone financial results for the Half year ended on September 30, 2026**

**( Rs. In Lakh )**

| Particulars | | Half year ended | | | Year Ended |
|---|---|---|---|---|---|
| | | 30-09-2026 | 31-03-2026 | 30-09-2025 | 31-03-2026 |
| Whether results are audited or unaudited | | Unaudited | Audited | Unaudited | Audited |
| 1 | **Segment Revenue** (net sale/income from each segment should be disclosed under this head) | | | | |
| (a) | Segment – Barge Hire | 440.49 | 608.96 | 339.02 | 947.98 |
| (b) | Segment – Hotel | 83.86 | 136.76 | 42.94 | 179.70 |
| (C) | Unallocated | 21.24 | (5.57) | 6.33 | 0.76 |
| | **Total** | **545.60** | **740.16** | **388.29** | **1,128.45** |
| | Less: Inter Segment Revenue | | | | |
| | **Net sales/Income from Operations** | **545.60** | **740.16** | **388.29** | **1,128.45** |
| | | | | | |
| | | | | | |
| 2 | **Segment Expenditure** | | | | |
| (a) | Segment – Barge Hire | 338.87 | 559.50 | 318.21 | 877.71 |
| (b) | Segment – Hotel | 55.26 | 60.40 | 42.41 | 102.81 |
| (C) | Unallocated | 35.09 | 27.40 | 17.01 | 44.41 |
| | **Total** | **429.23** | **647.30** | **377.63** | **1,024.93** |
| | | | | | |
| 3 | **Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)#** | | | | |
| (a) | Segment – Barge Hire | 101.62 | 49.46 | 20.81 | 70.27 |
| (b) | Segment – Hotel | 28.60 | 76.37 | 0.53 | 76.90 |
| (C) | Unallocated | (13.85) | (32.97) | (10.68) | (43.65) |
| | **Total** | **116.36** | **92.86** | **10.66** | **103.52** |
| | Un-allocable income | | - | | - |
| | **Total Profit Before Tax** | **116.36** | **92.86** | **10.66** | **103.52** |
| | | | | | |
| | Income Tax & Deferred Tax Expense/(Income) | **54.11** | **42.24** | **(0.85)** | **41.39** |
| | **Profit After Tax** | **62.26** | **50.62** | **11.51** | **62.13** |
| | | | | | |
| 4 | **Capital Employed (Segment assets – Segment Liabilities)** | **7,940.90** | **7,878.65** | **7,841.06** | **7,878.65** |
| 4(1) | **Segment Assets** | | | | |
| (a) | Segment – Barge Hire | 5,216.22 | 5,758.25 | 7,317.29 | 5,758.25 |
| (b) | Segment – Hotel | 1,179.38 | 1,102.46 | 1,008.32 | 1,102.46 |
| (C) | Unallocated | 2,417.21 | 1,733.42 | 25.20 | 1,733.42 |
| | **Total** | **8,812.81** | **8,594.13** | **8,350.81** | **8,594.13** |
| | | | | | |
| 4(2) | **Segment Liabilities** | | | | |
| (a) | Segment – Barge Hire | 483.90 | 318.47 | 108.71 | 318.47 |
| (b) | Segment – Hotel | 19.02 | 25.33 | 24.27 | 25.33 |
| (c) | Unallocated | 368.99 | 371.68 | 376.77 | 371.68 |
| | **Total** | **871.91** | **715.48** | **509.74** | **715.48** |

**For Arvind Port and Infra Limited**

ARVIND PORT AND INFRA LIMITED

**Arvindbhai Kantilal Shah**
**Chairman Cum Managing Director**
**DIN: 00094647**

**Date: November 02, 2026**
**Place: Jamnagar**

**AUDITORS LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY FOR THE HALF YEAR ENDED 30.09.2026 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTINGOBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.**

**TO**
**THE BOARD OF DIRECTORS OF**
**ARVIND PORT AND INFRA LIMITED (Previously known as Arvind And Company Shipping Agencies Limited)**

We have reviewed the accompanying statement of unaudited financial results ("the statement") of **ARVIND PORT AND INFRA LIMITED** ('the Company") and its Subsidiary **ARCADIA LOGISTICS LIMITED** for the half year ended on 30th September, 2026 being submitted by the company pursuant to the requirement of regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. This Statement is the responsibility of the company's management and has been approved by the Board of directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (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 standards require that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus it provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statements of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

The Consolidated Financial Results includes Un-audited financial Results of following subsidiary.

- Arcadia Logistics Limited

**For, Raichura & Co**
**Chartered Accountants**
**FRN: 126105W**

Raichura & Co. FRN: 126105W Chartered Accountants

ANAND KESHAVLAL RAICHURA
Digitally signed by ANAND KESHAVLAL RAICHURA
Date: 2026.11.02 17:22:46 +05'30'

**Anand Raichura**
**Partner**
**Membership No. 115486**
**UDIN: 26115486TFLIAH6317**

**Date: 02.11.2026**
**Place: Jamnagar**

# Arvind Port and Infra Limited
## (Formerly Known as Arvind and Company Shipping Agencies Limited)

CIN: L61200GJ1987PLC009944

701 to 702, Fifth Floor, City Point Nr. Town Hall, Jamnagar, Kalavad, Gujarat, India, 361001

### Statement of Consolidated unaudited Financial Results for the Half year ended on 30th September, 2026

(Rs. In Lakh)

| Particulars | | HALF YEAR ENDED | | | YEAR ENDED |
|---|---|---|---|---|---|
| | | 30/09/2026 | 31/03/2026 | 30/09/2025 | 31/03/2026 |
| Whether results are audited or unaudited | | Unaudited | Audited | Unaudited | Audited |
| 1 | Revenue From Operations | | | | |
| | (a) Revenue From Operations | 645.61 | 829.75 | 457.11 | 1,286.86 |
| | (b) Other Income | 181.12 | 14.43 | 51.35 | 65.78 |
| | Total Income (a+b) | 826.73 | 844.18 | 508.46 | 1,352.64 |
| 2 | Expenditure | | | | |
| | (a) Employee benefit expense | 20.74 | 12.79 | 24.72 | 37.51 |
| | (b) Finance Costs | 15.88 | 20.08 | 21.80 | 41.88 |
| | (c) Depreciation and amortisation expense | 315.49 | 364.82 | 318.02 | 682.84 |
| | (d) (i) Other Expenses | 184.81 | 293.58 | 93.04 | 386.62 |
| | (e) Loss on Future | | | | |
| | Total expenses | 536.92 | 691.27 | 457.58 | 1,148.85 |
| 3 | Profit (loss) Before exceptional & Extraordinary items and Tax | 289.82 | 152.91 | 50.88 | 203.79 |
| 4 | Exceptional items | | | | |
| 5 | Profit (loss) from ordinary activates before Extraordinary Items and Tax | 289.82 | 152.91 | 50.88 | 203.79 |
| 6 | Extraordinary items | | | | |
| 7 | Profit (loss) from ordinary activities before tax | 289.82 | 152.91 | 50.88 | 203.79 |
| 8 | Tax Expenses - Current Tax | 24.76 | - | - | - |
| | (Less) : - MAT Credit | - | - | - | - |
| | - Deferred Tax | 100.13 | 53.92 | 12.74 | 66.66 |
| 9 | Profit (loss) from ordinary activities | 164.93 | 98.99 | 38.14 | 137.13 |
| 10 | Profit/(Loss) From Discountinuing Operation Before Tax | | | | - |
| 11 | Tax Expenses of Discontinuing Operations | | | | |
| 12 | Net Profit/(Loss) from Discountinuing Opration After Tax | | | | - |
| 13 | Profit(Loss) For Period Before Minority Interest | 164.93 | 98.99 | 38.14 | 137.13 |
| 14 | Share Of Profit / Loss Associates | | | - | |
| 15 | Profit/Loss Of Minority Interset | 25.45 | 11.99 | 6.60 | 18.59 |
| 16 | Net Profit (+)/ Loss (-) For the Period | 139.48 | 87.00 | 31.54 | 118.54 |
| 17 | Details of equity share capital | | | | |
| | Paid-up equity share capital | 1,779.83 | 1,779.83 | 1,779.83 | 1,779.83 |
| | Face value of equity share capital (per share) | 10.00 | 10.00 | 10.00 | 10.00 |
| 18 | Details Of Debt Securities | | | | |
| | Paid-up Debt Capital | | - | - | |
| | Face value of Debt Securities | | - | | |
| 19 | Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year | | | | |
| 20 | Debentuer Redemption Reserve | | | | |
| 21 | Other Equity | | | | |
| 22 | NetWorth | | | | 8,773.86 |
| 23 | Earnings per share (EPS) | | | | |
| | Basic & Diluted earnings per share | 0.78 | 0.56 | 0.18 | 0.77 |
| | Adjusted Basic & Diluted earnings per share | 0.78 | 0.56 | 0.18 | 0.77 |
| 24 | Debt Equity Ratio | | | | 0.04 |
| 25 | Interest Services Coverage Ratio | 39.12 | 26.79 | 17.92 | 22.17 |

**For Arvind Port and Infra Limited**

ARVIND PORT AND INFRA LIMITED

**Arvindbhai Kantilal Shah**
**Chairman Cum Managing Director**
**DIN: 00094647**

**Date: November 02, 2026**
**Place: Jamnagar**

**Notes:**

1. The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on November 02, 2026.

2. The Statements is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.

3. As per MCA Notification dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of IND-AS.

4. All activities of the company engaged in Two Reportable Business Segment i.e., (1.) Shipping and related Services (2.) Hotel Business and the same is reported and all the operations of the company are conducted within India as such there is no separate reportable geographical segment.

5. The company is having subsidiary. Therefore, it has prepared standalone results as well as consolidated result. The Consolidated Financial Result Includes Financial statement of Subsidiary - Arcadia Logistics Limited which was acquired as on December 03, 2024.

6. Earning Per share: Earning Per share is calculated on the weighted average of the share capital received by the company. EPS is not annualized.

7. Figures in brackets are representing negative values.

8. Previous year/Period figures have been re-grouped, re-arranged where ever considered necessary.

9. The Statutory Auditors have carried out limited review of the Standalone and Consolidated Financial results of the Company for the half year ended September 30, 2026.

10. The results of the company are available Company's website www.arvindportinfra.com and on the stock exchange website at www.nseindia.com where the shares of the Company are listed.

**For Arvind Port and Infra Limited**

ARVIND PORT AND INFRA LIMITED

**Arvindbhai Kantilal Shah**
**Chairman Cum Managing Director**
**DIN: 00094647**

**Date: November 02, 2026**
**Place: Jamnagar**

# Arvind Port and Infra Limited
## (Formerly Known as Arvind and Company Shipping Agencies Limited)

CIN: L61200GJ1987PLC009944

701 to 702, Fifth Floor, City Point Nr. Town Hall, Jamnagar, Kalavad, Gujarat, India, 361001

**Consolidated unaudited Statement of Assets and Liabilities as at 30th September, 2026**

(Rs. In Lakh)

| | Particulars | As at 30/09/2026 Unaudited | As at 31/03/2026 Audited |
|---|---|---|---|
| A | **EQUITY AND LIABILITIES** | | |
| 1 | **Shareholders' funds** | | |
| | (a) Share capital | 1,779.83 | 1,779.83 |
| | (b) Reserves and surplus | 6,532.14 | 6,310.65 |
| | (c) Money received against share warrants | - | 81.05 |
| | (c) Minority interest | 626.82 | 602.33 |
| | **Sub-total - Shareholders' funds** | **8,938.79** | **8,773.86** |
| 2 | **Share application money pending allotment** | | |
| 3 | **Non-current liabilities** | | |
| | (a) Long-term borrowings | 283.08 | 318.97 |
| | (b) Deferred tax liabilities (net) | 500.26 | 400.14 |
| | (c) Other long-term liabilities | | |
| | (d) Long-term provisions | | |
| | **Sub-total - Non-current liabilities** | **783.34** | **719.10** |
| 4 | **Current liabilities** | | |
| | (a) Short-term borrowings | 70.21 | 67.53 |
| | (b) Trade payables | | |
| | (i) Total Outstanding Dues of Micro and Small Enterprise | | |
| | (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise | 141.59 | 86.64 |
| | (c) Other current liabilities | 22.67 | 43.96 |
| | (d) Short-term provisions | 32.91 | 60.15 |
| | **Sub-total - Current liabilities** | **267.38** | **258.28** |
| | **TOTAL - EQUITY AND LIABILITIES** | **9,989.51** | **9,751.24** |
| B | **ASSETS** | | |
| 1 | **Non-current assets** | | |
| | (a) Property, Plant and Equipments and Intangible Assets | | |
| | (i) Property, Plant and Equipments | 6,215.74 | 6,477.63 |
| | (ii) Intangible Assets | | |
| | (iii) Capital WIP | 263.98 | 224.86 |
| | (b) Non-current investments | 359.26 | 658.75 |
| | (c) Deferred tax assets (net) | | |
| | (d) Foreign Currency monetory item transaction difference asset account | | |
| | (e) Long-term loans and advances | 808.82 | 23.67 |
| | (f) Other non-current assets | | |
| | **Sub-total - Non-current assets** | **7,647.80** | **7,384.91** |
| 2 | **Current assets** | | |
| | (a) Current investments | | |
| | (b) Inventories | | |
| | (c) Trade receivables | 1,549.48 | 1,569.96 |
| | (d) Cash and cash equivalents | 31.61 | 22.75 |
| | (e) Bank Balance other than cash and cash equivalents | | |
| | (e) Short-term loans and advances | 760.62 | 773.62 |
| | (f) Other current assets | | |
| | **Sub-total - Current assets** | **2,341.71** | **2,366.33** |
| | **TOTAL - ASSETS** | **9,989.51** | **9,751.24** |

**For Arvind Port and Infra Limited**

ARVIND PORT AND INFRA LIMITED

**Arvindbhai Kantilal Shah**
**Chairman Cum Managing Director**
**DIN: 00094647**

**Date: November 02, 2026**
**Place: Jamnagar**

# Arvind Port and Infra Limited

## (Formerly Known as Arvind and Company Shipping Agencies Limited)

CIN: L61200GJ1987PLC009944

701 to 702, Fifth Floor, City Point Nr. Town Hall, Jamnagar, Kalavad, Gujarat, India, 361001

### Consolidated unaudited Cash Flow Statement for the Half year ended 30th September, 2026

(Rs. In Lakh)

| | Particulars | As at 30th September, 2026 Rs. | As at 31st March, 2026 Rs. |
|---|---|---|---|
| A. | **Cash flow from operating activities** | | |
| | Profit before Tax | **289.82** | **203.79** |
| | **Adjustments for:** | | |
| | Depreciation and amortisation | 315.49 | 682.84 |
| | Interest Income | - | - |
| | Finance costs | 15.88 | 5.44 |
| | Net (gain)/loss on sale of Investments | | |
| | Income Tax Write off Reserves & Surplus | - | (13.04) |
| | Gain on sale of Fixed Assets | (168.76) | (40.82) |
| | **Operating profit / (loss) before working capital changes** | **452.43** | **838.21** |
| | **Movements in Working Capital** | | |
| | (Increase) / Decrease Inventories | | |
| | (Increase) / Decrease Trade Receivables | 20.48 | (117.76) |
| | (Increase) / Decrease Other Current Assets | | - |
| | (Increase) / Decrease Other loans and advances receivable | (785.14) | (499.54) |
| | Increase / (Decrease) Trade payables | 54.96 | (30.10) |
| | Increase / (Decrease) Short Term Loans & Advances | 13.00 | - |
| | Increase / (Decrease) Short Term Provisions | (27.24) | (180.78) |
| | Increase / (Decrease) Other current liabilities | (21.29) | 24.45 |
| | **Net Cash Generated/(Used in) Operations** | **(745.23)** | **(803.73)** |
| | Cash flow from extraordinary items | | |
| | Direct Taxes Paid including for past years | (24.76) | - |
| | Dividend & Dividend Tax Paid | | |
| | **Net cash flow from / (used in) operating activities (A)** | **(317.57)** | **34.48** |
| B. | **Cash flow from Investing activities** | | |
| | Capital expenditure on fixed assets, including capital advances | (208.96) | (155.81) |
| | Sale of Fixed Assets | 285.00 | - |
| | Movement in Long Term Loans & Advances | | (3.22) |
| | Interest received | - | - |
| | Income From Joint Venture | - | - |
| | Change in Non-Current Investment | 299.48 | 275.21 |
| | **Net cash flow from / (used in) investing activities (B)** | **375.53** | **116.18** |
| | | | |
| C. | **Cash flow from financing activities** | | |
| | Finance cost | (15.88) | (5.44) |
| | Increase in Share Capital | - | - |
| | Increase / (Decrease) Long Term Borrowings | (35.89) | (409.26) |
| | Minority Interest | - | |
| | Increase / (Decrease) Short Term Borrowings | 2.67 | (5.63) |
| | **Net cash flow from / (used in) financing activities (C)** | **(49.10)** | **(420.34)** |
| | **Net increase / (decrease) in Cash and cash equivalents (A+B+C)** | 8.86 | (269.68) |
| | Cash and cash equivalents at the beginning of the year | 22.75 | 292.44 |
| | **Cash and cash equivalents at the end of the year *** | **31.61** | **22.75** |
| | *** Comprises:** | | |
| | Cash on hand | 10.95 | 8.26 |
| | Balances with banks | - | - |
| | In current accounts | 20.66 | 14.49 |
| | In deposit accounts | | |
| | | **31.61** | **22.75** |

***Note: The above cash flow statement has been prepared under the indirect method set out in accounting standard -3 "cash flow Statement" Notified under section 133 of the companies act 2013, read together with paragraph 7 of the companies (account) rule 2014.***

**For Arvind Port and Infra Limited**

ARVIND PORT AND INFRA LIMITED

**Arvindbhai Kantilal Shah**
**Chairman Cum Managing Director**
**DIN: 00094647**

**Date: November 02, 2026**
**Place: Jamnagar**

# Arvind Port and Infra Limited
## (Formerly Known as Arvind and Company Shipping Agencies Limited)

CIN: L61200GJ1987PLC009944

701 to 702, Fifth Floor, City Point Nr. Town Hall, Jamnagar, Kalavad, Gujarat, India, 361001

## Reporting of Consolidated Segment wise Revenue, Results and Capital Employed alongwith Consolidated financial results for the half year ended on September 30, 2026

(Rs. In Lakh)

| Particulars | | Half year ended | | | Year Ended |
|---|---|---|---|---|---|
| | | 30-09-2026 | 31-03-2026 | 30-09-2025 | 31-03-2026 |
| Whether results are audited or unaudited | | Unaudited | Audited | Unaudited | Audited |
| 1 | **Segment Revenue** (Net sale/income from each segment should be disclosed under this head) | | | | |
| (a) | Segment – Barge Hire | 721.63 | 710.17 | 459.19 | 1,169.36 |
| (b) | Segment – Hotel | 83.86 | 139.57 | 42.94 | 182.51 |
| (C) | Unallocated | 21.24 | (5.57) | 6.33 | 0.76 |
| | **Total** | **826.73** | **844.17** | **508.46** | **1,352.64** |
| | Less: Inter Segment Revenue | | | | |
| | **Net sales/Income From Operations** | **826.73** | **844.17** | **508.46** | **1,352.64** |
| | | | | | |
| | | | | | |
| 2 | **Segment Expenditure** | | | | |
| (a) | Segment – Barge Hire | 453.05 | 603.47 | 398.16 | 1,001.63 |
| (b) | Segment – Hotel | 55.26 | 60.40 | 42.41 | 102.81 |
| (C) | Unallocated | 28.60 | 27.40 | 17.01 | **44.41** |
| | **Total** | **536.92** | **691.27** | **457.58** | **1,148.85** |
| | | | | | |
| 3 | **Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)#** | | | | |
| (a) | Segment – Barge Hire | 268.58 | 106.71 | 61.03 | 167.74 |
| (b) | Segment – Hotel | 28.60 | 79.17 | 0.53 | 79.70 |
| (C) | Unallocated | (7.36) | (32.97) | (10.68) | (43.65) |
| | **Total** | **289.82** | **152.91** | **50.88** | **203.79** |
| | Un-allocable income | | | | - |
| | **Total Profit Before Tax** | **289.82** | **152.91** | **50.88** | **203.79** |
| | | | | | |
| | Income Tax & Deferred Tax Expense/(Income) | **124.89** | **53.92** | **12.74** | **66.66** |
| | **Profit After Tax** | **164.93** | **98.99** | **38.14** | **137.13** |
| | | | | | |
| 4 | **Capital Employed (Segment assets – Segment Liabilities)** | **8,938.79** | **8,773.86** | **7,878.65** | **8,773.86** |
| 4(1) | **Segment Assets** | | | | |
| (a) | Segment – Barge Hire | 6,392.92 | 8,446.01 | 7,317.29 | 8,446.01 |
| (b) | Segment – Hotel | 1,179.38 | 1,102.46 | 1,008.32 | 1,102.46 |
| (C) | Unallocated | 2,417.21 | 202.78 | 268.52 | 202.78 |
| | **Total** | **9,989.51** | **9,751.24** | **8,594.13** | **9,751.24** |
| | | | | | |
| 4(2) | **Segment Liabilities** | | | | |
| (a) | Segment – Barge Hire | 662.71 | 580.37 | 108.70 | 580.37 |
| (b) | Segment – Hotel | 19.02 | 25.33 | 24.27 | 25.33 |
| (c) | Unallocated | 368.99 | 371.68 | 582.51 | 371.68 |
| | **Total** | **1,050.72** | **977.38** | **715.48** | **977.38** |

**For Arvind Port and Infra Limited**

ARVIND PORT AND INFRA LIMITED

**Arvindbhai Kantilal Shah**
**Chairman Cum Managing Director**
**DIN: 00094647**

**Date: November 02, 2026**
**Place: Jamnagar**

# ARVIND PORT AND INFRA LIMITED

**(Formerly known as Arvind and Company Shipping Agencies Limited)**
**Reg. Off**: 701-702, 5th Floor, City Point, Nr. Town Hall,
Jamnagar, Kalavad, Gujarat, India – 361001.
**Ph. No.:** +91 288 255 1901/2/3
**Email:** cs.compliance@arvindportinfra.com
**Website:** www.arvindportinfra.com
**CIN:** L61200GJ1987PLC009944


**STATEMENT OF DEVIATION / VARIATION IN UTILISATION OF FUNDS RAISED THROUGH PREFERENTIAL ISSUE OF EQUITY SHARES UPON CONVERSION OF FULLY CONVERTIBLE WARRANTS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026**

**(Rs.in Crores)**

| | |
|---|---|
| **Name of Listed Entity** | Arvind Port and Infra Limited |
| **Mode of Fund Raising** | Allotment of 733000 equity shares having face value of Re. 10/- each at an issue price of Rs. 69/- each (including a premium of Rs. 59/- each), consequent upon the conversion of 733000 warrants into Equity shares. |
| **Date of Raising Funds** | March 15, 2025 |
| **Amount Raised (in Rs. Crores)** | 3.79 |
| **Report filed for the half year** | September 30, 2026 |
| **Monitoring Agency** | Not Applicable |
| **Monitoring Agency Name, if Applicable** | Not Applicable |
| **Is there a Deviation/Variation in use of funds raised** | No |
| **If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders** | Not Applicable |
| **If Yes, Date of Shareholder Approval** | Not Applicable |
| **Explanation for the Deviation/Variation** | Not Applicable |
| **Comments of the Audit Committee after review** | Nil |
| **Comments of the auditors, if any** | Nil |

| **Original Object** | **Modified Object If any** | **Original Allocation (Rs.in Crores)** | **Modified allocation if any** | **Fund utilized (Rs.in Crores)** | **Unutilized Amount (Rs.in Crores)** | **Amount of deviation and variation for the quarter according to applicable object** | **Remark, if any** |
|---|---|---|---|---|---|---|---|
| The proceeds of the Preferential Issue were utilized for repayment of borrowings of the Company, meeting future funding requirements, Purchase of barges, working capital, acquisition of Subsidiary/associate/j | NA | 3.7932 | NA | 3.7857 | 0.0075 | NA | - |

# ARVIND PORT AND INFRA LIMITED

**(Formerly known as Arvind and Company Shipping Agencies Limited)**
**Reg. Off**: 701-702, 5th Floor, City Point, Nr. Town Hall,
Jamnagar, Kalavad, Gujarat, India – 361001.
**Ph. No.:** +91 288 255 1901/2/3
**Email:** cs.compliance@arvindportinfra.com
**Website:** www.arvindportinfra.com
**CIN:** L61200GJ1987PLC009944


| | | | | | | | |
|---|---|---|---|---|---|---|---|
| oint venture and other general corporate purposes of the Company. | | | | | | | |

Deviation or variation could mean:

**(a)** Deviation in the objects or purpose for which the funds have been raised or
**(b)** Deviation in the amount of funds actually utilized as against what was originally disclosed or
**(c)** Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

Kindly take the same on your record and oblige us.

**For, Arvind Port and Infra Limited**

ARVIND KANTILAL SHAH
Digitally signed by ARVIND KANTILAL SHAH
Date: 2026.11.02 20:58:30 +05'30'

**Arvindbhai Kantilal Shah**
**Chairman cum Managing Director**
**DIN: 00094647**

**Date: November 02, 2026**

# CERTIFICATE

We M/s. Raichura & Co., on the basis of documents and information provided by **Arvind Port and Infra Limited** having **CIN: L61200GJ1987PLC009944** and having its registered office at 701 to 702, fifth floor, city point, nr. Town hall, Jamnagar, Jamnagar, Gujarat, India, 361001, hereby certify the object wise utilization of issue proceeds for the purpose of submission to National Stock Exchange of India Limited.

Company had provided separate bank account statement for the purpose of verification.

Based on the documents provided as above and according to information and explanation given to us we hereby that actual utilization of issue proceeds of Conversion of Convertible Warrants into equity shares on Preferential Basis is as Under:

| Sr. No. | Objects as disclosed in the Offer Document | Amount Disclosed in Offer Document | Actual Utilized Amount | Unutilized Amount | Remarks |
|---|---|---|---|---|---|
| 1 | Repayment of borrowings of the Company, meeting future funding requirements, Purchase of barges, working capital, acquisition of subsidiary/associate/joint venture and other general corporate purposes | 3,79,32,750 | 3,78,57,500 | 75,250 | - |

This certificate is issued solely at the request of the company for the purpose of submission on National Stock Exchange of India Limited. This certificate may not be useful for any other purpose. M/s. Raichura & Co. shall not be liable to the company or any other concerned for any claims, Liabilities or expenses related to this assignment except to the extent of fees relating to the assignment.

**For, Raichura & Co**
**Chartered Accountants**
**FRN: 126105W**

ANAND KESHAVLAL RAICHURA
Digitally signed by ANAND KESHAVLAL RAICHURA
Date: 2026.11.02 17:24:13 +05'30'

Raichura & Co. FRN: 126105W Chartered Accountants

**Anand Raichura**
**Partner**
**Membership No. 115486**
**Date: 02.11.2026**
**UDIN: 26115486NAUEIN8122**