

ARVIND PORT AND INFRA LIMITED

(Formerly known as Arvind and Company Shipping Agencies Limited & Arvind and Company Shipping Agencies Private Limited)

Reg. Off: 701-702, 5th Floor, City Point, Opp. 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 14, 2025

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

Dear Sir/Ma'am.

Sub: Outcome of board meeting held today i.e. on Friday, November 14, 2025, 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 today, i.e. on Friday, November 14, 2025, at the Registered Office of the Company situated at 701 To 702, Fifth Floor, City Point, Nr. Town Hall, Jamnagar, Kalavad, 361001, Gujarat, has inter-alia;

- 1. Considered and approved the Unaudited Standalone & Consolidated Financial Results of the Company for the half year ended on September 30, 2025, along with Statement of Assets and Liabilities and Cash Flow Statement as per provisions of Regulation 33 of the SEBI Listing Regulations, along with Limited Review Report;
- 2. Considered and approved all other business as per agenda circulated.

The meeting of Board of Directors of the Company commenced at 4:30 PM (IST) and concluded at 5:30 PM (IST).

Kindly take the same on your records and oblige us.

Thanking you.

Yours faithfully,

For, Arvind Port and Infra Limited

Arvindbhai Kantilal Shah Chairman cum Managing Director DIN: 00094647

Place: Jamnagar



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CIN: L61200GJ1987PLC009944

Date: November 14, 2025

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

Dear Sir/Ma'am.

Sub: Submission of Unaudited Standalone & Consolidated Financial Results of the Company for the half year ended on September 30, 2025 along with Limited Review Report.

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

With reference to captioned subject and pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Unaudited Standalone and Consolidated Financial Results of the Company for the half year ended on 30th September, 2025, along with Limited Review Report issued by Statutory Auditors for the half year ended on 30th September, 2025.

Kindly take the same on your records and oblige us.

Thanking You.

Yours faithfully,

For, Arvind Port and Infra Limited

Arvindbhai Kantilal Shah Chairman cum Managing Director DIN: 00094647

Place: Jamnagar

End: A/a-

SARVESH GOHIL & ASSOCIATES



AUDITORS LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY FOR THE HALF YEAR ENDED 30.09.2025 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, 2025 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

Date: 14/11/2025

Place: Jamnagar

For Sarvesh Gohil & Associates
Chartered Accountants

FRN: 0156550W

Krupa Solanki Partner

Membership No. 168290 UDIN: 25168290BMIEMA1516

mpa

Arvind Port And Infra Limited (Formenrly Known as Arvind and Company Shipping Agencies Limited). CIN: U61200GJ1987PLC009944

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

 $Statement\ of\ Consolidated\ unaudited\ Financial\ Results\ for\ the\ half\ year\ ended\ on\ 30th\ September,\ 2025$

	Particulars				(Rs. In Lakh) YEAR ENDED		
	Particulars			30-09-2024	31-03-2025		
	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited		
1	Revenue From Operations						
	(a) Revenue From Operations	457.11	1,302.02	-	2,412.76		
	(b) Other Income	51.35	1.22	-	2.06		
	Total Income (a+b)	508.46	1,303.25		2,414.82		
2	Expenditure	24 52	20.54		20.05		
	(a) Employee benefit expense	24.72	20.71	-	30.97		
-	(b) Finance Costs	21.80	50.30 289.81	-	139.97		
-	(c) Depreciation and amortisation expense	318.02 93.04	191.19	-	524.06 378.78		
	(d) (i) Other Expenses	93.04	191.19		3/6./6		
	(e) Loss on Future Total expenses	457.58	552.02		1,073.78		
	Profit (loss) Before exceptional &	437.30	332.02		1,073.76		
3	Extraordinary items and Tax	50.88	751.22		1,341.04		
4	Exceptional items				,		
-	Profit (loss) from ordinary activates before						
5	Extraordinary Items and Tax	50.88	751.22	-	1,341.04		
6	Extraordinary items						
7	Dure Charles Commandian Commandia	#0.00	me4.00		40446:		
	Profit (loss) from ordinary activities before tax	50.88	751.22	-	1,341.04		
8	Tax Expenses - Current Tax (Less) : - MAT Credit	-	129.39	-	214.75		
	. ,	12.74	40.20		111 20		
_	- Deferred Tax	12.74	48.20	-	111.28		
9	Profit (loss) from ordinary activities Profit/(Loss) From Discountinuing Operation	38.14	573.64		1,015.00		
10	Before Tax				-		
11	Tax Expenses of Discontinuing Operations						
	Net Profit/(Loss) from Discountinuing						
12	Opration After Tax				-		
13	Profit(Loss) For Period Before Minority				4.04.		
	Interest	38.14	573.64	-	1,015.00		
14	Share Of Profit / Loss Associates			-			
15	Profit/Loss Of Minority Interset	6.60	FF2 (4	-	1.015.00		
16	Net Profit (+)/ Loss (-) For the Period	31.54	573.64	-	1,015.00		
17	Details of equity share capital	1 770 02	1 770 02		1 770 02		
	Paid-up equity share capital	1,779.83 10.00	1,779.83 10.00		1,779.83 10.00		
18	Face value of equity share capital (per share) Details Of Debt Securities	10.00	10.00		10.00		
10	Paid-up Debt Securities		- 1				
	Face value of Debt Securities						
	Reserve Excluding Revaluation Reserves As Par		_				
19	Balance sheet Of previous Year						
20	Debentuer Redemption Reserve						
21	Other Equity						
22	NetWorth				8,649.78		
23	Earnings per share (EPS)						
	Basic & Diluted earnings per share	0.18	3.97		7.03		
	Adjusted Basic & Diluted earnings per share	0.18	3.97		7.03		
24	Debt Equity Ratio				0.09		
25	Interest Services Coverage Ratio	17.92	21.70		14.33		
Note	s:-						
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 14th November, 2025						
2	The above consolidated unaudited financial results for the half year and year ended 30th September, '25 have been prepared by the Company in accordance with Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015 (as amended) and were reviewed and recommended by the Audit Committee of the Board						
4	As per MCA Notification dated 16th February, 2015 Companies whose shares are listed on SME exchnage as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulariton, 2009, are excempted from the compulsory requirement of adoption of IND-AS.						
5	ll 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 compnay are conducted within India as such there is no separate reportable geographical segment						
6	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						

7	Earning Per share: Earning Per share is calculated on the weighted average of the share capital received by the compnay. Half yearly EPS is not annualised.				
8	Unaudited Statement of Assets and Liabilities as on 30th September, 2025 is enclosed herewith.				
9	Previous year/Period figures not given as consolidation is applicable for the year ended 31-March 2025				
10	The figures for the half year ended 30th September, '24 are the Balancing figures between the audited figures in respect of full financial year and unaudited figures in respect of first half of the year ended 31st March 2025				
11	The Consolidated Financial Result Includes Finacial statement of Subsidiary - Arcadia Logistic Limited with effect from 3rd December, 2024				
12	We have not considered comparative figures for half yeraly and Year ended March 2024 as company make investment in subsidiary on 3rd December 2024 hence Figures fo Halff year ended on 30th September 2024 is not applicable				
13	Previous year/Period figures have been re-grouped, re-arranged whereever considered necessary				
For Arvind Port and Infra Limited Date :- 14/11/2025 Place:- Jamnagar					
	Arvindbhai Kantilal Shah Chairman Cum Managing Director DIN: 00094647				

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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, 2025

Particulars 30/09/2025 31/03/ Unaudited Audit Audited		(Rs. In Lal			
A EQUITY AND LIABILITIES 1 Shareholders' funds (a) Share capital (b) Reserves and surplus (c) Money received against share warrants (c) Minority interest Sub-total - Shareholders' funds (a) Long-term borrowings (b) Deferred tax liabilities (a) Long-term borrowings (b) Deferred tax liabilities (c) Other long-term liabilities (d) Long-term borrowings (d) Long-term borrowings (d) Long-term borrowings (e) Sub-total - Non-current liabilities (a) Short-term provisions Sub-total - Non-current liabilities (i) Total Outstanding Dues of Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (c) Other current liabilities (d) Short-term provisions Sub-total - Current liabilities (d) Short-term provisions Sub-total - Current liabilities (e) Other current liabilities (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (i) Total Outstanding Dues of Stephenson Sub-total - Current liabilities (e) Other current liabilities (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (i) Other current liabilities (ii) Captal WIP (ii) Intangible Assets (iii) Captal WIP (iii) Intangible Assets (iii) Captal WIP (iv) Deferred tax assets (net) (iv) Coperty, Plant and Equipments (iv) Captal WIP (iv) Deferred tax assets (net) (iv) Captal WIP (iv) Deferred tax assets (iv) Captal WIP (iv) Deferred tax assets (iv) Captal WIP (iv) Deferred tax assets (iv) Captal WIP (iv) Deferred			As at	As at	
A		Particulars	30/09/2025	31/03/2025	
1 Shareholders' funds			Unaudited	Audited	
(a) Share capital (.779.83 (b) Reserves and surplus (.236.70 (c) Money received against share warrants (.236.70 (c) Money received against share warrants (.236.70 (c) Minority interest (A	EQUITY AND LIABILITIES			
(b) Reserves and surplus (c) Money received against share warrants (c) Money received against share warrants (d) Money received against share warrants (e) Money received against share warrants (e) Money received against share warrants (f) Money received against share warrants (h) Deferred say liabilities (a) Long-term borrowings (b) Deferred tax liabilities (c) Other long-term liabilities (d) Long-term provisions (e) Other long-term liabilities (f) Long-term provisions (h) Deferred tax liabilities (h) Long-term provisions (h) Deferred tax liabilities (h) Long-term provisions (h) Trade payables (h) Trade payables (h) Trade payables (l) Total Outstanding Dues of Micro and Small Enterprise (l) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (l) Long-term liabilities (l) Short-term provisions (l) Sub-term provisions (l) Sub-term provisions (l) Sub-term provisions (l) Property Plant and Equipments (l) Property, Plant and Equipments (l) Don-current investments (l) Don-current loans and advances (l) Observed tax assets (net) (l) Property Done Loan and Sadvances (l) Other non-current womentory item transaction difference asset account (l) Long-term loans and advances (l) Other non-current assets (l) Done-current loans and advances (l) Other non-current assets (l) Done-current loans and advances (l) Cash and cash equivalents (l) Cash and cash equivalents (l) Short-term loans and advances (l) Cash and cash equivalents	1	Shareholders' funds			
(c) Money received against share warrants (d) Minority interest Sub-total - Shareholders' funds Sob-total - Non-current liabilities (d) Long-term provisions Sob-total - Non-current liabilities (a) Short-term borrowings (b) Trade payables (i) Total Outstanding Dues of Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (d) Short-term provisions Sob-total - Current liabilities (a) Property, Plant and Equipments and Intangible Assets (a) Property, Plant and Equipments (ii) Intangible Assets (iii) Capital WIP (iii) Intangible Assets (iiii) Capital WIP (c) Deferred tax assets (net) (d) Foreign Currency monetory item transaction difference asset account (e) Long-term loans and advances (f) Other non-current assets (g) Current assets (g) Current assets (g) Current investments (g) Current investments (g) Current assets (g) Current		(a) Share capital	1,779.83	1,779.83	
(c) Money received against share warrants (d) Minority interest Sub-total - Shareholders' funds Sob-total - Non-current liabilities (d) Long-term provisions Sob-total - Non-current liabilities (a) Short-term borrowings (b) Trade payables (i) Total Outstanding Dues of Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (d) Short-term provisions Sob-total - Current liabilities (a) Property, Plant and Equipments and Intangible Assets (a) Property, Plant and Equipments (ii) Intangible Assets (iii) Capital WIP (iii) Intangible Assets (iiii) Capital WIP (c) Deferred tax assets (net) (d) Foreign Currency monetory item transaction difference asset account (e) Long-term loans and advances (f) Other non-current assets (g) Current assets (g) Current assets (g) Current investments (g) Current investments (g) Current assets (g) Current		(b) Reserves and surplus	6,236.70	6,205.16	
(c) Minority interest Sub-total - Shareholders' funds 8,687.92 2 Share application money pending allotment 3 Non-current liabilities (a) Long-term borrowings (b) Deferred tax liabilities (net) (c) Other long-term liabilities 4 Current liabilities (a) Short-term borrowings (b) Trade payables (i) Total Outstanding Dues of Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (c) Other current liabilities (d) Short-term provisions (i) Total Outstanding Dues of Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (i) Total Outstanding Dues of Micro and Small Enterprise (ii) Capital Units and Equipments (iii) Capital Units and Equipments and Intangible Assets (iv) Property, Plant and Equipments (iv) Observed tax assets (net) (iv) Observed tax assets (net) (iv) Non-current investments (c) Deferred tax assets (net) (d) Foreign Currency monetory item transaction difference asset account (e) Long-term loans and advances 2 Current assets (iv) Other non-current assets (iv) Other non-curre			81.05	81.05	
Sub-total - Share holders' funds 2 Share application money pending allotment 3 Non-current liabilities (a) Long-term borrowings (b) Deferred tax liabilities (net) (c) Other long-term provisions 3 Sub-total - Non-current liabilities (d) Long-term provisions Sub-total - Non-current liabilities (a) Short-term borrowings (b) Trade payables (i) Total Outstanding Dues of Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (i) Sub-term provisions Sub-total - Current liabilities 8.20 (d) Short-term provisions Sub-total - Current liabilities 97.07 TOTAL - EQUITY AND LIABILITIES 9,825.33 10 8 ASSETS 1 Non-current assets (a) Property, Plant and Equipments and Intangible Assets (ii) Property, Plant and Equipments (iii) Inangible Assets (iii) Capital WIP (ii) Intangible Assets (iii) Capital WIP (iii) Capital WIP (iii) Capital WIP (iv) Don-current investments (c) Deferred tax assets (net) (d) Foreign Currency monetory item transaction difference asset account (e) Long-term loans and advances 18.16 (f) Other non-current assets (a) Current investments (b) Inventories (c) Trade receivables (c) Defrace asset accounts (d) Cash and cash equivalents (e) Short-term loans and advances (f) Cash and cash equivalents (e) Short-term loans and advances (f) Cash and cash equivalents (e) Short-term loans and advances (f) Short-term loans and advances (f) Cash and cash equivalents (g) Short-term loans and advances (h) Lination (a) Short-term loans and advances (f) Cash and cash equivalents (g) Short-term loans and advances (h) Lination (a) Short-term loans and advances (f) Cash and cash equivalents (g) Short-term loans and advances (h) Lination (a) Short-term loans and advances (f) Short-term loans and advances (h) Lination (a) Short-term loans and advances (h) Lina			590.34	583.73	
2 Share application money pending allotment 3 Non-current liabilities (a) Long-term borrowings 376.23 (b) Deferred tax liabilities (net) 346.21 (c) Other long-term liabilities (d) Long-term provisions (d) Long-term provisions (e) Long-term provisions (d) Long-term provisions (e) Content liabilities (d) Long-term provisions (e) Current liabilities (d) Long-term borrowings 90.95 (b) Trade payables (c) Total Outstanding Dues of Micro and Small Enterprise (i) Total Outstanding Dues of Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise 97.07 (c) Other current liabilities 8.20 (d) Short-term provisions 218.75 (d) Shor			8,687.92	8,649.78	
3 Non-current liabilities (a) Long-term borrowings (b) Deferred tax liabilities (net) (c) Other long-term liabilities (d) Long-term provisions Sub-total - Non-current liabilities (a) Short-term borrowings (b) Trade payables (i) Total Outstanding Dues of Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (ii) Total Outstanding Dues of Sub-total - Current liabilities 8.20 (d) Short-term provisions Sub-total - Current liabilities 414.97 TOTAL - EQUITY AND LIABILITIES Sub-total - Current liabilities (a) Property, Plant and Equipments and Intangible Assets (i) Property, Plant and Equipments (ii) Intangible Assets (iii) Capital WIP 291.65 (b) Non-current investments (c) Deferred tax assets (net) (d) Foreign Currency monetory item transaction difference asset account (e) Long-term loans and advances (f) Other non-current assets (a) Current investments (b) Inventories (c) Trade receivables (c) Trade receivables (d) Cash and cash equivalents (e) Short-term loans and advances (f) Short-term loans and advances (e) Short-term loans and advances (f) Short-term loans and advances (g) Short-term loans and advances (h) Inventories (c) Trade receivables (e) Short-term loans and advances (f) Short-term loans and advances (g) Short-term loans and advances (h) Inventories (h) Inventories (g) Short-term loans and advances (h) Inventories (h)	2	Share application money pending allotment			
[a) Long-term borrowings (b) Deferred tax liabilities (net) (c) Other long-term liabilities (d) Long-term provisions Sub-total - Non-current liabilities (a) Short-term borrowings (a) Short-term borrowings (b) Trade payables (i) Total Outstanding Dues of Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (d) Short-term provisions Sub-total - Current liabilities 414.97 TOTAL - EQUITY AND LIABILITIES 9,825.33 10 B ASSETS 1 Non-current assets (a) Property, Plant and Equipments and Intangible Assets (ii) Property, Plant and Equipments (iii) Capital WIP 291.65 (b) Non-current investments 0,08 (c) Deferred tax assets (net) (d) Foreign Currency monetory item transaction difference asset account (e) Long-term loans and advances 18.16 (f) Other non-current assets (a) Current investments (b) Inventories (c) Trade receivables (c) Trade receivables (d) Cash and cash equivalents (e) Bank Balance other than cash and cash equivalents (e) Short-term loans and advances (f) Short-term loans and advances (g) Short-term loans and advances (h) Inventories (c) Trade receivables (d) Cash and cash equivalents (e) Short-term loans and advances (f) Short-term loans and advances (g) Short-term loans and advances (h) Li113.17					
(b) Deferred tax liabilities (net) (c) Other long-term liabilities (d) Long-term provisions Sub-total - Non-current liabilities (a) Short-term borrowings (i) Total Outstanding Dues of Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (d) Short-term provisions (e) Other current liabilities (f) Total Outstanding Dues of Screditors other than Micro and Small Enterprise (g) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (g) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (g) Sub-total - Current liabilities (g) Sub-total - Current liabilities (g) Sub-total - Current liabilities (g) Poperty, Plant and Equipments (g) Property, Plant and Equipments (g) Property, Plant and Equipments (g) Property, Plant and Equipments (g) Deferred tax assets (net) (g) Capital WIP (g) Deferred tax assets (net) (g) Projegin Currenty monetory item transaction difference asset account (g) Long-term loans and advances (g) Deferred tax assets (net) (g) Coher non-current assets (g) Current investments (g) Current investments (h) Inventories (g) Current investments (h) Inventories (g) Frade receivables (g) Short-term loans and advances (h) Li13.17			376.23	728.23	
C) Other long-term liabilities (d) Long-term provisions Sub-total - Non-current liabilities 722.44 1		(b) Deferred tax liabilities (net)		333.47	
Current liabilities Sub-total - Non-current liabilities 722.44 19				-	
Sub-total - Non-current liabilities 722.44 19				-	
4 Current liabilities (a) Short-term borrowings (b) Trade payables (i) Total Outstanding Dues of Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (c) Other current liabilities 8.20 (d) Short-term provisions 218.75 Sub-total - Current liabilities 414.97 TOTAL - EQUITY AND LIABILITIES 9,825.33 16 ASSETS 1 Non-current assets (a) Property, Plant and Equipments and Intangible Assets (i) Property, Plant and Equipments (ii) Intangible Assets (iii) Capital WIP 291.65 (b) Non-current investments 0.08 (c) Deferred tax assets (net) (d) Foreign Currency monetory item transaction difference asset account (e) Long-term loans and advances (f) Other non-current assets (a) Current investments (b) Inventories (c) Trade receivables (c) Trade receivables (e) Short-term loans and advances 1,113.17			722.44	1,061.70	
(b) Trade payables (i) Total Outstanding Dues of Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (c) Other current liabilities 8.20 (d) Short-term provisions 218.75 TOTAL - EQUITY AND LIABILITIES Sub-total - Current liabilities 414.97 TOTAL - EQUITY AND LIABILITIES 9,825.33 10 ASSETS 1 Non-current assets (a) Property, Plant and Equipments and Intangible Assets (i) Property, Plant and Equipments (ii) Capital WIP 291.65 (b) Non-current investments (c) Deferred tax assets (net) (d) Foreign Currency monetory item transaction difference asset account (e) Long-term loans and advances (f) Other non-current assets 2 Current assets (a) Current investments (b) Inventories (c) Trade receivables (c) Trade receivables (d) Cash and cash equivalents (e) Short-term loans and advances 1,113.17	4				
(b) Trade payables (i) Total Outstanding Dues of Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (c) Other current liabilities 8.20 (d) Short-term provisions 218.75 TOTAL - EQUITY AND LIABILITIES Sub-total - Current liabilities 414.97 TOTAL - EQUITY AND LIABILITIES 9,825.33 10 ASSETS 1 Non-current assets (a) Property, Plant and Equipments and Intangible Assets (i) Property, Plant and Equipments (ii) Capital WIP 291.65 (b) Non-current investments (c) Deferred tax assets (net) (d) Foreign Currency monetory item transaction difference asset account (e) Long-term loans and advances (f) Other non-current assets 2 Current assets (a) Current investments (b) Inventories (c) Trade receivables (c) Trade receivables (d) Cash and cash equivalents (e) Short-term loans and advances 1,113.17		(a) Short-term borrowings	90.95	73.17	
(i) Total Outstanding Dues of Micro and Small Enterprise (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise (c) Other current liabilities 8.20 (d) Short-term provisions 218.75 Sub-total - Current liabilities 414.97 TOTAL - EQUITY AND LIABILITIES 9,825.33 16 ASSETS 1 Non-current assets (a) Property, Plant and Equipments and Intangible Assets (i) Property, Plant and Equipments (ii) Intangible Assets (iii) Capital WIP 291.65 (b) Non-current investments (c) Deferred tax assets (net) (d) Foreign Currency monetory item transaction difference asset account (e) Long-term loans and advances (f) Other non-current assets (a) Current investments (b) Inventories (c) Trade receivables (c) Trade receivables (d) Cash and cash equivalents (e) Bank Balance other than cash and cash equivalents (e) Enor-term loans and advances (e) Bank Balance other than cash and cash equivalents (e) Enor-term loans and advances (f) Other-term loans and advances				_	
(i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise 97.07 (c) Other current liabilities 8.20 (d) Short-term provisions 218.75 TOTAL - EQUITY AND LIABILITIES 9,825.33 10 B ASSETS 9,825.33 10 ASSETS 1 Non-current assets (a) Property, Plant and Equipments and Intangible Assets (i) Property, Plant and Equipments (6,265.44 (ii) Intangible Assets (iii) Capital WIP 291.65 (b) Non-current investments 0.08 (c) Deferred tax assets (net) (d) Foreign Currency monetory item transaction difference asset account (e) Long-term loans and advances 18.16 (f) Other non-current assets 2 Current assets (a) Current investments (a) Current assets (b) Inventories (c) Trade receivables 2,041.11 (d) Cash and cash equivalents (e) Bank Balance other than cash and cash equivalents (e) Short-term loans and advances 1,113.17				_	
(c) Other current liabilities 8.20 (d) Short-term provisions 218.75 TOTAL - EQUITY AND LIABILITIES 9,825.33 10 B ASSETS 9,825.33 10 I Non-current assets (a) Property, Plant and Equipments and Intangible Assets (i) Property, Plant and Equipments (6,265.44 (ii)) Intangible Assets (iii) Capital WIP 291.65 (b) Non-current investments (c) Deferred tax assets (net) (d) Foreign Currency monetory item transaction difference asset account (e) Long-term loans and advances 18.16 (f) Other non-current assets 2 Current assets (a) Current investments (b) Inventories (c) Trade receivables (c) Bank Balance other than cash and cash equivalents (e) Short-term loans and advances 1,113.17			97.07	224.77	
(d) Short-term provisions Sub-total - Current liabilities 414.97 TOTAL - EQUITY AND LIABILITIES 9,825.33 10 ASSETS 1 Non-current assets (a) Property, Plant and Equipments and Intangible Assets (i) Property, Plant and Equipments (ii) Intangible Assets (iii) Capital WIP 291.65 (b) Non-current investments (c) Deferred tax assets (net) (d) Foreign Currency monetory item transaction difference asset account (e) Long-term loans and advances (f) Other non-current assets 2 Current assets (a) Current investments (b) Inventories (c) Trade receivables (c) Bank Balance other than cash and cash equivalents (e) Short-term loans and advances 1,113.17				19.51	
Sub-total - Current liabilities 414.97 TOTAL - EQUITY AND LIABILITIES 9,825.33 10 B ASSETS				240.93	
TOTAL - EQUITY AND LIABILITIES B ASSETS 1 Non-current assets (a) Property, Plant and Equipments and Intangible Assets (i) Property, Plant and Equipments (ii) Intangible Assets (iii) Capital WIP (b) Non-current investments (c) Deferred tax assets (net) (d) Foreign Currency monetory item transaction difference asset account (e) Long-term loans and advances (f) Other non-current assets Sub-total - Non-current assets (a) Current investments (b) Inventories (c) Trade receivables (d) Cash and cash equivalents (e) Bank Balance other than cash and cash equivalents (e) Short-term loans and advances 1,113.17				558.38	
B ASSETS 1 Non-current assets (a) Property, Plant and Equipments and Intangible Assets (i) Property, Plant and Equipments (ii) Intangible Assets (iii) Capital WIP (b) Non-current investments (c) Deferred tax assets (net) (d) Foreign Currency monetory item transaction difference asset account (e) Long-term loans and advances (f) Other non-current assets Sub-total - Non-current assets (a) Current investments (b) Inventories (c) Trade receivables (c) Trade receivables (d) Cash and cash equivalents (e) Bank Balance other than cash and cash equivalents (e) Short-term loans and advances 1,113.17		TOTAL - EQUITY AND LIABILITIES		10,269.85	
1 Non-current assets (a) Property, Plant and Equipments and Intangible Assets (i) Property, Plant and Equipments (ii) Intangible Assets (iii) Capital WIP 291.65 (b) Non-current investments (c) Deferred tax assets (net) (d) Foreign Currency monetory item transaction difference asset account (e) Long-term loans and advances 18.16 (f) Other non-current assets 2 Current assets (a) Current investments (b) Inventories (c) Trade receivables (c) Trade receivables (d) Cash and cash equivalents (e) Bank Balance other than cash and cash equivalents (e) Short-term loans and advances 1,113.17		•	,	,	
(a) Property, Plant and Equipments and Intangible Assets (i) Property, Plant and Equipments (ii) Intangible Assets (iii) Capital WIP 291.65 (b) Non-current investments (c) Deferred tax assets (net) (d) Foreign Currency monetory item transaction difference asset account (e) Long-term loans and advances (f) Other non-current assets Sub-total - Non-current assets (a) Current investments (b) Inventories (c) Trade receivables (c) Trade receivables (d) Cash and cash equivalents (e) Bank Balance other than cash and cash equivalents (e) Short-term loans and advances 1,113.17	_				
(i) Property, Plant and Equipments (ii) Intangible Assets (iii) Capital WIP 291.65 (b) Non-current investments (c) Deferred tax assets (net) (d) Foreign Currency monetory item transaction difference asset account (e) Long-term loans and advances (f) Other non-current assets Sub-total - Non-current assets 2 Current assets (a) Current investments (b) Inventories (c) Trade receivables (c) Trade receivables (e) Bank Balance other than cash and cash equivalents (e) Short-term loans and advances 1,113.17					
(ii) Intangible Assets (iii) Capital WIP 291.65 (b) Non-current investments (c) Deferred tax assets (net) (d) Foreign Currency monetory item transaction difference asset account (e) Long-term loans and advances (f) Other non-current assets Sub-total - Non-current assets (a) Current investments (b) Inventories (c) Trade receivables (c) Trade receivables (e) Bank Balance other than cash and cash equivalents (e) Short-term loans and advances 1,113.17		(i) Property, Plant and Equipments	6.265.44	7,096.17	
(iii) Capital WIP (b) Non-current investments (c) Deferred tax assets (net) (d) Foreign Currency monetory item transaction difference asset account (e) Long-term loans and advances (f) Other non-current assets Sub-total - Non-current assets (a) Current investments (b) Inventories (c) Trade receivables (c) Trade receivables (d) Cash and cash equivalents (e) Bank Balance other than cash and cash equivalents (e) Short-term loans and advances 291.65 0.08 0.0			0,200111	.,	
(b) Non-current investments (c) Deferred tax assets (net) (d) Foreign Currency monetory item transaction difference asset account (e) Long-term loans and advances (f) Other non-current assets Sub-total - Non-current assets (a) Current investments (b) Inventories (c) Trade receivables (c) Trade receivables (e) Bank Balance other than cash and cash equivalents (e) Short-term loans and advances (18.16 (5.75.33 (6.75.33 (7.75			291.65	92.53	
(c) Deferred tax assets (net) (d) Foreign Currency monetory item transaction difference asset account (e) Long-term loans and advances (f) Other non-current assets Sub-total - Non-current assets (a) Current investments (b) Inventories (c) Trade receivables (c) Trade receivables (d) Cash and cash equivalents (e) Bank Balance other than cash and cash equivalents (e) Short-term loans and advances 18.16 (5.75.33 (6.575.33 (7.75.33 (7		() F		933.96	
(d) Foreign Currency monetory item transaction difference asset account (e) Long-term loans and advances (f) Other non-current assets Sub-total - Non-current assets (a) Current investments (b) Inventories (c) Trade receivables (c) Trade receivables (d) Cash and cash equivalents (e) Bank Balance other than cash and cash equivalents (e) Short-term loans and advances 18.16 6,575.33 8 2 Current assets (a) Current investments (b) Inventories (c) Trade receivables (c) Trade receivables (d) Cash and cash equivalents (e) Short-term loans and advances 1,113.17			0.00	,,,,,,	
(e) Long-term loans and advances (f) Other non-current assets Sub-total - Non-current assets Current assets (a) Current investments (b) Inventories (c) Trade receivables (c) Trade receivables (d) Cash and cash equivalents (e) Bank Balance other than cash and cash equivalents (e) Short-term loans and advances 18.16 6,575.33 8 2 Current assets 2,041.11 95.72					
(f) Other non-current assets Sub-total - Non-current assets Current assets (a) Current investments (b) Inventories (c) Trade receivables (c) Trade receivables (d) Cash and cash equivalents (e) Bank Balance other than cash and cash equivalents (e) Short-term loans and advances Sub-total - Non-current assets 6,575.33 8 2,041.11 2,041.11 2,041.11 3,041.11 3,041.11 4,041.11 5,041.11 5,041.11 6,05			18.16	20.45	
Sub-total - Non-current assets Current assets (a) Current investments (b) Inventories (c) Trade receivables (d) Cash and cash equivalents (e) Bank Balance other than cash and cash equivalents (e) Short-term loans and advances Sub-total - Non-current assets (5,575.33 (e) Sub-total - Non-current assets (a) Current investments (b) Inventories (c) Trade receivables (c) Trade receivables (e) Bank Balance other than cash and cash equivalents (f) Short-term loans and advances (g) Short-term loans and advances (h) Trade receivables (h) Trade receiva			10.10	20.10	
2 Current assets (a) Current investments (b) Inventories (c) Trade receivables (d) Cash and cash equivalents (e) Bank Balance other than cash and cash equivalents (e) Short-term loans and advances 2,041.11 95.72 1,113.17			6.575.33	8,143.11	
(a) Current investments (b) Inventories (c) Trade receivables (d) Cash and cash equivalents (e) Bank Balance other than cash and cash equivalents (e) Short-term loans and advances (a) Current investments (b) Inventories (c) Trade receivables (c) Trade receivables (e) Bank Balance other than cash and cash equivalents (f) Short-term loans and advances (g) Short-term loans and advances (g) Short-term loans and advances (h) Inventories (g) Inventories (h) Inven	2		0,070100	0,110111	
(b) Inventories (c) Trade receivables 2,041.11 (d) Cash and cash equivalents (e) Bank Balance other than cash and cash equivalents (e) Short-term loans and advances 1,113.17					
(c) Trade receivables2,041.11(d) Cash and cash equivalents95.72(e) Bank Balance other than cash and cash equivalents1,113.17					
(d) Cash and cash equivalents 95.72 (e) Bank Balance other than cash and cash equivalents (e) Short-term loans and advances 1,113.17			2 041 11	1,560.22	
(e) Bank Balance other than cash and cash equivalents (e) Short-term loans and advances 1,113.17				292.44	
(e) Short-term loans and advances 1,113.17			75.72		
			1 112 17	274.09	
		(f) Other current assets	1,113.17	274.07	
			2 250 00	2,126.75	
				10,269.86	

For Arvind Port and Infra Limited

Arvindbhai Kantilal Shah Chairman Cum Managing Director DIN: 00094647

Date:14-11-2025 Place:- Jamnagar

(Formenrly 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, 2025

(Rs. In Lakh)

			(Rs. In Lakh)
	Particulars	As at 30th September, 2025	As at 31st March, 2025
		Rs.	Rs.
A.	Cash flow from operating activities		
	Profit before Tax	50.88	1,341.04
	Adjustments for:		
	Depreciation and amortisation	318.02	524.06
	Interest Income Finance costs	21.80	139.97
	Net (gain)/loss on sale of Investments	21.80	139.97
	Income Tax Write off Reserves & Surplus		(18.60
	Share In Income Of Aarya Grand Hotels & Resorts Pvt Ltd		(10.00
	Operating profit / (loss) before working capital changes	390.70	1,986.47
	Movements in Working Capital		
	(Increase) / Decrease Inventories		
	(Increase) / Decrease Trade Receivables	(480.89)	(961.35
	(Increase) / Decrease Other Current Assets		-
	(Increase) / Decrease Other loans and advances receivable	2.29	50.62
	Increase / (Decrease) Trade payables	(127.70)	(96.5
	Increase / (Decrease) Short Term Loans & Advances	(839.08)	(58.1)
	Increase / (Decrease) Short Term Provisions	(22.18)	92.11
	Increase / (Decrease) Other current liabilities	(11.31)	-
	Net Cash Generated/(Used in) Operations	(1,478.86)	(973.25
	Cash flow from extraordinary items		
	Direct Taxes Paid including for past years	-	(214.7)
	Dividend & Dividend Tax Paid		
	Net cash flow from / (used in) operating activities (A)	(1,088.16)	798.47
B.	Cash flow from Investing activities		
	Capital expenditure on fixed assets, including capital advances	313.57	(2,563.53
	Movement in Long Term Loans & Advances	933.88	(1,611.6
	Interest received	-	-
	Income From Joint Venture	-	-
	Change in Non-Current Investment	-	-
	Net cash flow from / (used in) investing activities (B)	1,247.45	(4,175.12
C.	Cash flow from financing activities		
	Finance cost	(21.80)	(139.9)
	Increase in Share Capital	- 1	5,879.40
	Increase / (Decrease) Long Term Borrowings	(352.00)	(1,725.43
	Minority Interest	-	
	Increase / (Decrease) Short Term Borrowings	17.78	(375.0)
	Net cash flow from / (used in) financing activities (C)	(356.02)	3,639.03
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(196.72)	262.35
	Cash and cash equivalents at the beginning of the year	292.44	30.09
	Cash and cash equivalents at the end of the year *	95.72	292.44
	* Comprises:		
	(a) Cash on hand	-	7.8
	(b) Balances with banks	-	-
	(i) In current accounts	95.72	284.59
	(ii) In deposit accounts		
		95.72	292.44

Note

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

For Arvind Port and Infra Limited

Date: 14-11-2025 Place:- Jamnagar

SARVESH GOHIL & ASSOCIATES



AUDITORS LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY FOR THE HALF YEAR ENDED 30.09.2025 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, 2025 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 Sarvesh Gohil & Associates Chartered Accountants

FRN: 0156550W

Krupa Solanki Partner

Membership No. 168290 UDIN: 25168290BMIELZ5881

Date: 14/11/2025 Place: Jamnagar

(Formenrly 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, 2025

					YEAR ENDED
	Particulars	30-09-2025	31-03-2025	30-09-2024	31-03-2025
	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
1	Revenue From Operations	onauanoa	Hunteu	Ondudited	nuuncu
	(a) Revenue From Operations	336.94	1,001.26	787.22	1,788.
	(b) Other Income	51.35	0.62	0.69	1.:
	Total Income (a+b)	388.29	1,001.89	787.91	1,789
2	Expenditure	300.27	1,001.05	707.71	1,707
	(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	18.72	14.71	5.25	19.
	(e) Finance Costs	3.04	15.55	49.40	64.
	(e) Depreciation and amortisation expense	229.11	211.10	155.54	366.
	(f) (i) Other Expenses	126.76	241.97	164.55	406.
	(g) Loss on Future	120.70	241.97	104.33	400.
	Total expenses	377.63	483.34	374.73	858.
	Profit (loss) Before exceptional &	377.03	403.34	374.73	030.
3	Extraordinary items and Tax	10.66	518.54	413.17	931.
4	Exceptional items	10.30			,,,,,
	Profit (loss) from ordinary activities before				
5	Extraordinary Items and Tax	10.66	518.54	413.17	931.
6	Extraordinary items		-	-	
_	Profit (loss) from ordinary activities before				
7	tax	10.66	518.54	413.17	931.
8	Tax Expenses - Current Tax		70.82	73.62	144.
	(Less) : - MAT Credit		-	-	
	- Deferred Tax	(0.85)	48.20	30.37	78.
9	Profit (loss) from ordinary activities	11.51	399.52	309.18	708.
	Profit/(Loss) From Discountinuing Operation				
10	Before Tax		-	-	
1	Tax Expenses of Discontinuing Operations		-	-	
12	Net Profit/(Loss) from Discountinuing				
	Opration After Tax		-	-	
13	Profit(Loss) For Period Before Minority Interest	11.51	200 52	200.10	700
		11.51	399.52	309.18	708.
.4	Share Of Profit / Loss Associates	-	-	-	
.5	Profit/Loss Of Minority Interset	-	-	-	
6	Net Profit (+)/ Loss (-) For the Period	11.51	399.52	309.18	708.
17	Details of equity share capital				
	Paid-up equity share capital	1,779.83	1,779.83	1,213.78	1,779.
	Face value of equity share capital (per share)	10.00	10.00	10.00	10.
.8	Details Of Debt Securities				
	Paid-up Debt Capital		-	-	
	Face value of Debt Securities		-	-	
9	Reserve Excluding Revaluation Reserves As Par				
	Balance sheet Of previous Year			+	
0	Debentuer Redemption Reserve		-	-	
21	Other Equity				= 0.7 -
2	NetWorth		-	-	7,829.
3	Earnings per share (EPS)				
	Basic & Diluted earnings per share	0.06	2.36	2.55	4.
	Adjusted Basic & Diluted earnings per share	0.06	2.36	2.55	4.
24	Debt Equity Ratio	-	-	-	
	Interest Services Coverage Ratio	79.87	47.92	6.96	20.
5					

The above Standalone unaudited financial results for the half year and year ended 30th September, '25 have been prepared by the Company in accordance with Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015 (as amended) and were reviewed and recommended by the Audit Committee of the Board

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) Regulariton, 2009, are excempted from the compulsory requirement of adoption of IND-AS.

ll 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 compnay are conducted within India as such there is no separate reportable geographical segment

Earning Per share: Earning Per share is calculated on the weighted average of the share capital received by the compnay. Half yearly EPS is not annualised.

Unaudited Statement of Assets and Liabilities as on 30th September, 2025 enclosed herewith.

The figures for the half year ended 30th September, '24 are the Balancing figures between the audited figures in respect of financial year and unaudited figures in respect of first half of the year ended 31st March 2025

The Statutory Auditors have carried out the Statutory audit of the above financial results of the company and have expressed an unmodified opinion on these results.

Previous year/Period figures have been re-grouped, re-arranged whereever considered necessary

For Arvind Port and Infra Limited

Date :- 14/11/2025 Place:- Jamnagar

(Formenrly 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, 2025

	(Rs. In Lakh)		
	Particulars	As at 30/09/2025 Unaudited	As at 31/03/2025 Audited
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	1779.83	1779.83
	(b) Reserves and surplus	5,980.19	5,968.68
	(c) Money received against share warrants	81.05	81.05
	Sub-total - Shareholders' funds	7,841.07	7,829.56
	Share application money pending allotment		
3	Non-current liabilities		
	(a) Long-term borrowings	30.45	-
	(b) Deferred tax liabilities (net)	225.71	226.562
	(c) Other long-term liabilities		
	(d) Long-term provisions	07444	221 -
	Sub-total - Non-current liabilities	256.16	226.56
4	Current liabilities	22.25	24.60
	(a) Short-term borrowings	20.95	21.60
	(b) Trade payables		
	(i) Total Outstanding Dues of Micro and Small Enterprise		
	(i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise	79.69	204.39
	(c) Other current liabilities	5.00	19.51
	(d) Short-term provisions	147.94	147.94
	Sub-total - Current liabilities	253.58	393.45
_	TOTAL - EQUITY AND LIABILITIES	8,350.81	8,449.57
В	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipments and Intangible Assets	4.404.00	5 22 6 22
	(i) Property, Plant and Equipments	4,494.20	5,236.02
	(ii) Intangible Assets	204.65	02.52
	(iii) Capital WIP	291.65	92.53
	(b) Non-current investments	1,530.70	1,530.70
	(c) Deferred tax assets (net)		
	(d) Foreign Currency monetory item transaction difference asset account	10.16	20.45
	(e) Long-term loans and advances	18.16	20.45
	(f) Other non-current assets	6 224 71	6 070 70
2	Sub-total - Non-current assets	6,334.71	6,879.70
	Current assets (a) Current investments		
	(b) Inventories		
		1 570 47	1 250 71
	(c) Trade receivables	1,579.47	1,258.71
	(d) Cash and cash equivalents (e) Bank Balance other than cash and cash equivalents	85.42	54.29
	1	251.24	257.07
	(e) Short-term loans and advances	351.21	256.87
	(f) Other current assets	2.016.10	1 540 05
-	Sub-total - Current assets	2,016.10 8,350.81	1,569.87 8,449.57
l	TOTAL - ASSETS	0,330.81	0,449.5/

For Arvind Port and Infra Limited

Date:- 14/11/2025 Place:- Jamnagar

(Formenrly 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 30th September, 2025

	Rs.	
		Rs.
A. Cash flow from operating activities Profit before Tax	10.66	931.72
Adjustments for:	10.00	701.72
Depreciation and amortisation	229.11	366.64
Interest Income		İ
Finance costs	3.04	64.95
Exceptional Items Income Tax Write off Reserves & Surplus		(18.60)
Share Issue Expenses		(13.33)
Operating profit / (loss) before working capital changes	242.81	1,344.71
operating profit / (1000) before working capital changes	212.01	1,511171
Movements in Working Capital		Ì
(Increase) / Decrease Inventories	(220.76)	(016.60)
(Increase) / Decrease Trade Receivables (Increase) / Decrease Other Current Assets	(320.76)	(816.69)
(Increase) / Decrease Other loans and advances receivable	(94.34)	48.09
Increase / (Decrease) Trade payables	(124.70)	(34.27)
Increase / (Decrease) Short Term Provisions	- (14.51)	15.39
Increase / (Decrease) Other current liabilities	(14.51)	16.73
Net Cash Generated/(Used in) Operations	(554.31)	(770.76)
Cash flow from extraordinary items		l
	0	144.44
Dividend & Dividend Tax Paid Net cash flow from / (used in) operating activities (A)	(311.50)	429.51
	(311.30)	427.51
B. Cash flow from Investing activities		l
Capital expenditure on fixed assets, including capital advances	316.17	(2,005.50)
Movement in Long Term Loans & Advances Interest received	-	(1,532.73)
Change in Non-Current Investment		l
Net cash flow from / (used in) investing activities (B)	316.17	(3,538.23)
C. Cash flow from financing activities	(2.04)	((4.05)
Finance cost Increase in Share Capital Proceeds	(3.04)	(64.95) 4,354.37
Increase / (Decrease) Long Term Borrowings	30.45	(775.10)
Increase / (Decrease) Short Term Borrowings	(0.65)	(375.00)
Net cash flow from / (used in) financing activities (C)	26.76	3,139.31
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	31.43	30.58
Cash and cash equivalents at the beginning of the year	54.29	23.71
Cash and cash equivalents at the end of the year *	85.72	54.29
* Comprises:		ı
(a) Cash on hand	6.52	4.75
(b) Balances with banks	70.00	40.54
(i) In current accounts (ii) In deposit accounts	79.20	49.54
(ii) in acposit accounts	85.72	54.29

Note:

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

For, Arvind Port and Infra Limited

Date:- 14/11/2025 Place:- Jamnagar

(Formenrly 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, 2025

			(Rs. In Lakh)		
	Particulars	Half year ended			Year Ended
		30-09-2025	31-03-2025	30-09-2024	31-03-2025
С	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	339.02	762.56	637.73	1,400.29
(b)	Segment – Hotel	42.94	238.13	150.07	388.20
(C)	Unallocated	6.33	1.20	0.11	1.31
	Total	388.29	1,001.89	787.91	1,789.79
	Less: Inter Segment Revenue				
	Net sales/Income From Operations	388.29	1,001.89	787.91	1,789.79
2	Segment Expenditure				
(a)	Segment – Barge Hire	318.21	361.99	339.57	701.56
(b)	Segment – Hotel	42.41	104.16	32.82	136.98
(C)	Unallocated	17.01	17.19	2.35	19.54
	Total	377.63	483.34	374.74	858.08
3	Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)#				
(a)	Segment – Barge Hire	20.81	400.57	298.16	698.73
(b)	Segment – Hotel	0.53	133.96	117.25	251.21
(C)	Unallocated	(10.68)	(15.98)	(2.24)	(18.23)
	Total	10.66	518.55	413.17	931.72
	Un-allocable income		-	-	-
	Total Profit Before Tax	10.66	518.55	413.17	931.72
	Income Tax & Deferred Tax Expense/(Income)	(0.85)	119.02	103.99	223.01
	Profit After Tax	11.51	399.53	309.18	708.70
4	Capital Employed (Segment assets - Segment Liabilities)	7,841.06	7,829.56	3,094.27	7,829.56
4(1)	Segment Assets				
(a)	Segment - Barge Hire	7,317.29	7,412.77	4,040.39	7,412.77
(b)	Segment – Hotel	1,008.32	1,026.01	903.28	1,026.01
(C)	Unallocated	25.20	10.79	18.73	10.79
	Total	8,350.81	8,449.57	4,962.39	8,449.57
4(2)	Segment Liabilities				
(a)	Segment – Barge Hire	108.70	182.62	1,552.60	182.62
(b)	Segment – Hotel	24.27	21.76	18.07	21.76
(c)	Unallocated	376.77	415.62	297.45	415.62
	Total	509.74	620.01	1,868.12	620.01

For Arvind Port and Infra Limited

Arvindbhai Kantilal Shah Chairman Cum Managing Director DIN: 00094647

Date :- 14/11/2025 Place:- Jamnagar