



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: May 30, 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., Saturday, May 30, 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/ INEOP4T01013)

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., Saturday, May 30, 2026, at the Registered Office of the Company, which was commenced at 06:00 P.M. and concluded at 07:00 P.M. to have;

1. Considered, approved and taken on record the Audited Consolidated & Standalone financial results for the half year and year ended on March 31, 2026 along with Audit Report (Unmodified Opinion) and Declaration by the Company for the Audit Report with Unmodified Opinion;
2. Considered, approved & taken on record the Audited Consolidated & Standalone Financial Statement of the Company for the financial year ended on March 31, 2026 in accordance with the Companies Act, 2013
3. 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**

Vinit Arvind Shah
Whole-time director
DIN: 00094898

Encl: A/a-



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Website: www.arvindportinfra.com

CIN: L61200GJ1987PLC009944

Date: May 30, 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 Audited Financial Result of the Company for the half year and year ended on March 31, 2026 along with Auditor Report (Unmodified Opinion) and Declaration for the Auditor's Report with Unmodified 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 followings:

1. Consolidated & Standalone Audited Financial Results for the half year and year ended on March 31, 2026.
2. Statement of Consolidated & Standalone Audited Asset & Liabilities for the year ended as at March 31, 2026.
3. Consolidated & Standalone Cash Flow Statement for the year ended as at March 31, 2026.
4. Audit Report (unmodified opinion) on the Audited Financial Results.
5. Declaration by the Company (for audit report with unmodified opinion).
6. Statement of Deviation/Variation in utilization of funds raised through Preferential issue for the Half year & year ended on March 31, 2026.

Kindly take the same on your records and oblige us.

Thanking you.

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

Vinit Arvind Shah
Whole-time director
DIN: 00094898

Encl: A/a-

**AUDITORS REPORT ON HALF YEAR ENDED AND YEAR TO DATE RESULTS OF THE COMPANY
PURSUANT TO THE REGULATIONS PURSUANT TO THE REGULATION 33 OF THE SEBI
(LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

**TO
THE BOARD OF DIRECTORS OF
ARVIND PORT AND INFRA LIMITED**

(Previously known as Arvind And Company Shipping Agencies Limited)

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the half year ended and year ended result of accompanying statement of Consolidated financial results of ARVIND PORT AND INFRA LIMITED ("the Holding Company") and it's Subsidiary Arcadia Logistics Limited ("the Holding Company and it's Subsidiary referred to as "Group") for the year ended 31st March, 2026 being submitted by the company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 .

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

- is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and
- Gives a true and fair view in conformity with the afore said Accounting Standards and other accounting policies generally accepted in India of the net profit and other financial information of the company for the year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent Auditor of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on Consolidated Financial Statements.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Consolidated financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the AS and other accounting principles

generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required

to draw attention in our auditor's report to the related disclosures in the financial statements, or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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



Other Matter

The Consolidated Financial Statement includes the results for the year ended on 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year and published year to date figures up to the end of first half year of respected financial year. Also, the figures up to the end of the half year had only been reviewed and not subject to audit.

The Consolidated Financial Statement includes audited financial statements of following subsidiary.

- Arcadia Logistics Limited

**For Sarvesh Gohil & Associates.
Chartered Accountants
FRN: 156550W**



**Madhvi Khetiya
Partner**

M. No. 631969

UDIN : 26631969SPVGKU6229

Date: 30th May, 2026

Place: Jamnagar

Arvind Port And Infra Limited
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CIN: L61200GJ1987PLC009944

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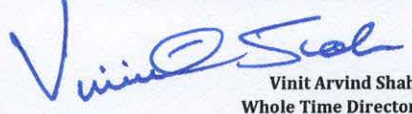
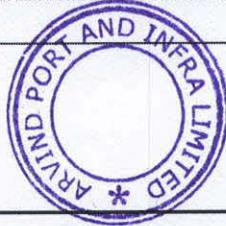
Statement of Consolidated Audited Financial Results for the Half year and Year Ended 31st March 2026

(Rs. In Lakh)

Particulars	HALF YEAR ENDED			YEAR ENDED	
	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
1 Revenue From Operations					
(a) Revenue From Operations	829.75	457.11	1,302.02	1,286.86	2,412.76
(b) Other Income	14.43	51.35	1.22	65.78	2.06
Total Income (a+b)	844.18	508.46	1,303.25	1,352.64	2,414.82
2 Expenditure					
(a) Employee benefit expense	12.79	24.72	20.71	37.51	30.97
(b) Finance Costs	20.08	21.80	50.30	41.88	139.97
(c) Depreciation and amortisation expense	364.82	318.02	289.81	682.84	524.06
(d) (f) Other Expenses	293.58	93.04	191.19	386.62	378.78
(e) Loss on Future	-	-	-	-	-
Total expenses	691.27	457.58	552.02	1,148.85	1,073.78
3 Profit (loss) Before exceptional & Extraordinary items and Tax	152.91	50.88	751.22	203.79	1,341.04
4 Exceptional items					
5 Profit (loss) from ordinary activities before Extraordinary Items and Tax	152.91	50.88	751.22	203.79	1,341.04
6 Extraordinary items					
7 Profit (loss) from ordinary activities before tax	152.91	50.88	751.22	203.79	1,341.04
8 Tax Expenses - Current Tax	-	-	129.39	-	214.75
(Less) : - MAT Credit	-	-	-	-	-
- Deferred Tax	53.92	12.74	48.20	66.66	111.28
9 Profit (loss) from ordinary activities	98.99	38.14	573.64	137.13	1,015.00
10 Profit/(Loss) From Discontinuing Operation Before Tax					
11 Tax Expenses of Discontinuing Operations					
12 Net Profit/(Loss) from Discontinuing Operation After Tax					
13 Profit(Loss) For Period Before Minority Interest	98.99	38.14	573.64	137.13	1,015.00
14 Share Of Profit / Loss Associates					
15 Profit/Loss Of Minority Interest	11.99	6.60		18.59	
16 Net Profit (+) / Loss (-) For the Period	87.00	31.54	573.64	118.54	1,015.00
17 Details of equity share capital					
Paid-up equity share capital	1,779.83	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	10.00
18 Details Of Debt Securities					
Paid-up Debt Capital			-		
Face value of Debt Securities			-		
19 Reserve Excluding Revaluation Reserves As Per Balance sheet Of previous Year					
20 Debentuer Redemption Reserve					
21 Other Equity					
22 NetWorth				8,773.86	8,649.78
23 Earnings per share (EPS)					
Basic & Diluted earnings per share	0.56	0.18	3.97	0.77	7.03
Adjusted Basic & Diluted earnings per share	0.56	0.18	3.97	0.77	7.03
24 Debt Equity Ratio				0.04	0.09
25 Interest Services Coverage Ratio	26.79	17.92	21.70	22.17	14.33

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 30th May, 2026
2	The above consolidated unaudited financial results for the half year and year ended 31st March, 2026 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
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) Regulation, 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. Half yearly EPS is not annualised.
7	Audited Consolidated Statement of Assets and Liabilities as on 31st March, 2026 is enclosed herewith
8	The figures for the half-years ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial years ended March 31, 2026 and March 31, 2025, respectively, and the unaudited published figures for the half-years ended September 30, 2025 and September 30, 2024, respectively. The figures for the years ended March 31, 2026 and March 31, 2025 represent the audited figures for the respective full financial years.
9	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 (formerly known as Bedi Shipping Limited) which was acquired as on 3rd December, 2024.
10	The Previous period figures have been regrouped/rearranged whenever necessary to make them comparable with the current period figures.
11	The results of the company are available Company's website www.arvindportinfra.com and also on the stock exchange website at www.nseindia.com where the shares of the Company are listed.
For Arvind Port and Infra Limited  Vinit Arvind Shah Whole Time Director DIN:00094898	
Date:- 30/05/2026 	

Arvind Port And Infra Limited			
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Consolidated Audited Statement of Assets and Liabilities as at 31st March, 2026			
(Rs. In Lakh)			
	Particulars	As on 31st March, 2026 Audited	As on 31st March, 2025 Audited
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	1,779.83	1,779.83
	(b) Reserves and surplus	6,310.65	6,205.17
	(c) Money received against share warrants	81.05	81.05
	(c) Minority interest	602.33	583.73
	Sub-total - Shareholders' funds	8,773.86	8,649.78
2	Share application money pending allotment		
3	Non-current liabilities		
	(a) Long-term borrowings	318.97	728.23
	(b) Deferred tax liabilities (net)	400.14	333.47
	(c) Other long-term liabilities		-
	(d) Long-term provisions		-
	Sub-total - Non-current liabilities	719.10	1,061.70
4	Current liabilities		
	(a) Short-term borrowings	67.53	73.17
	(b) Trade payables		-
	(i) Total Outstanding Dues of Micro and Small Enterprise		-
	(i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise	86.64	224.77
	(c) Other current liabilities	43.96	39.99
	(d) Short-term provisions	60.15	220.45
	Sub-total - Current liabilities	258.28	558.38
	TOTAL - EQUITY AND LIABILITIES	9,751.24	10,269.86
B	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipments and Intangible Assets		
	(i) Property, Plant and Equipments	6,477.63	7,096.17
	(ii) Intangible Assets		
	(iii) Capital WIP	224.86	92.53
	(b) Non-current investments	658.75	933.96
	(c) Deferred tax assets (net)		
	(d) Foreign Currency monetary item transaction difference asset account		
	(e) Long-term loans and advances	23.67	20.45
	(f) Other non-current assets		
	Sub-total - Non-current assets	7,384.91	8,143.11
2	Current assets		
	(a) Current investments		
	(b) Inventories		
	(c) Trade receivables	1,569.96	1,560.22
	(d) Cash and cash equivalents	22.75	292.44
	(e) Bank Balance other than cash and cash equivalents		-
	(e) Short-term loans and advances	773.62	274.09
	(f) Other current assets		
	Sub-total - Current assets	2,366.33	2,126.75
	TOTAL - ASSETS	9,751.24	10,269.86

Date:- 30/05/2026



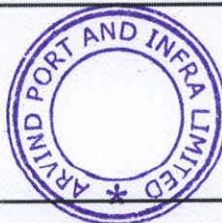
For Arvind Port and Infra Limited

Vinit Arvind Shah

Vinit Arvind Shah
Whole Time Director
DIN:00094898

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Consolidated Audited Cash Flow Statement for the year ended 31st March, 2026			
(Rs. In Lakh)			
	Particulars	As at 31st March, 2026	As at 31st March, 2025
A.	Cash flow from operating activities		
	Profit before Tax	203.79	1,341.04
	Adjustments for:		
	Depreciation and amortisation	682.84	524.06
	Interest Income		
	Finance costs	5.44	139.97
	Net (gain)/loss on sale of Investments	(40.82)	
	Income Tax Write off Reserves & Surplus	(13.04)	(18.60)
	Operating profit / (loss) before working capital changes	838.21	1,986.47
	Movements in Working Capital		
	(Increase) / Decrease Inventories		
	(Increase) / Decrease Trade Receivables	(117.76)	(961.35)
	(Increase) / Decrease Other Current Assets	-	-
	Increase / (Decrease) Trade payables	(30.10)	(96.51)
	Increase / (Decrease) Short Term Loans & Advances	(499.54)	50.62
	Increase / (Decrease) Short Term Provisions	(180.78)	90.77
	Increase / (Decrease) Other current liabilities	24.45	16.73
	Net Cash Generated/(Used in) Operations	(803.73)	(899.74)
	Cash flow from extraordinary items		
	Direct Taxes Paid including for past years	-	(214.75)
	Dividend & Dividend Tax Paid		
	Net cash flow from / (used in) operating activities (A)	34.48	871.98
B.	Cash flow from Investing activities		
	Capital expenditure on fixed assets, including capital advances	(155.81)	(2,563.51)
	Movement in Long Term Loans & Advances	(3.22)	(1,611.62)
	Interest received	-	-
	Income From Joint Venture	-	-
	Change in Non-Current Investment	275.21	-
	Net cash flow from / (used in) investing activities (B)	116.18	(4,175.13)
C.	Cash flow from financing activities		
	Finance cost	(5.44)	(139.97)
	Increase in Share Capital	-	5,879.40
	Increase / (Decrease) Long Term Borrowings	(409.26)	(1,725.42)
	Minority Interest	-	-
	Increase / (Decrease) Short Term Borrowings	(5.63)	(448.51)
	Net cash flow from / (used in) financing activities (C)	(420.34)	3,565.50
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(269.68)	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 *	22.75	292.44
	* Comprises:		
	(a) Cash on hand	8.26	7.85
	(b) Balances with banks	-	-
	(i) In current accounts	14.49	284.59
	(ii) In deposit accounts	-	-
		22.75	292.44

Date:- 30/05/2026



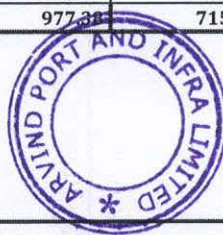
For Arvind Port and Infra Limited

Vinit Arvind Shah

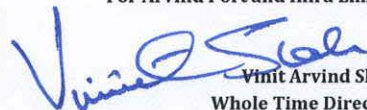
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Reporting of Segment wise Revenue, Results and Capital Employed along Consolidated financial results for the half year and year ended on 31st March, 2026					
(Rs. In Lakh)					
Particulars	Half year ended			Year Ended	
	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
1 Segment Revenue (net sale/income from each segment should be disclosed under this head)					
(a) Segment - Barge Hire	710.17	459.19	1,063.92	1,169.36	2,024.55
(b) Segment - Hotel	139.57	42.94	238.13	182.51	388.20
(c) Unallocated	(5.57)	6.33	1.20	0.76	2.06
Total	844.17	508.46	1,303.25	1,352.64	2,414.81
Less: Inter Segment Revenue					
Net sales/Income From Operations	844.17	508.46	1,303.25	1,352.64	2,414.81
2 Segment Expenditure					
(a) Segment - Barge Hire	603.47	398.16	430.67	1,001.63	917.25
(b) Segment - Hotel	60.40	42.41	104.16	102.81	136.98
(c) Unallocated	27.40	17.01	17.19	44.41	19.54
Total	691.27	457.58	552.02	1,148.85	1,073.77
3 Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)#					
(a) Segment - Barge Hire	106.71	61.03	633.25	167.74	1,107.31
(b) Segment - Hotel	79.17	0.53	133.96	79.70	251.21
(c) Unallocated	(32.97)	(10.68)	(15.98)	(43.65)	(17.48)
Total	152.91	50.88	751.23	203.79	1,341.04
Un-allocable income			-	-	-
Total Profit Before Tax	152.91	50.88	751.23	203.79	1,341.04
Income Tax & Deferred Tax Expense/(Income)	53.92	12.74	177.59	66.66	326.03
Profit After Tax	98.99	38.14	573.64	137.13	1,015.00
4 Capital Employed (Segment assets - Segment Liabilities)	8,773.86	7,878.65	8,649.78	8,773.86	8,649.78
4(1) Segment Assets					
(a) Segment - Barge Hire	8,446.01	7,317.29	9,233.05	8,446.01	9,233.05
(b) Segment - Hotel	1,102.46	1,008.32	1,026.01	1,102.46	1,026.01
(c) Unallocated	202.78	268.52	10.80	202.78	10.80
Total	9,751.24	8,594.13	10,269.86	9,751.24	10,269.86
4(2) Segment Liabilities					
(a) Segment - Barge Hire	580.37	108.70	1,182.70	580.37	1,182.70
(b) Segment - Hotel	25.33	24.27	21.76	25.33	21.76
(c) Unallocated	371.68	582.51	415.62	371.68	415.62
Total	977.38	715.48	1,620.08	977.38	1,620.08

Date:- 30/05/2026



For Arvind Port and Infra Limited


 Vinit Arvind Shah
 Whole Time Director

DIN:00094898



**AUDITORS REPORT ON HALF YEAR ENDED AND YEAR TO DATE RESULTS OF THE COMPANY
PURSUANT TO THE REGULATIONS PURSUANT TO THE REGULATION 33 OF THE SEBI
(LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

**TO
THE BOARD OF DIRECTORS OF
ARVIND PORT AND INFRA LIMITED**

(Previously known as Arvind And Company Shipping Agencies Limited)

Report on the audit of the Standalone Financial Results

Opinion

We have audited the half year ended and year ended result of accompanying statement of Standalone financial results of **ARVIND PORT AND INFRA LIMITED** ("the Company") for the half year ended and year ended 31st March, 2026 being submitted by the company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

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

- is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and
- Gives a true and fair view in conformity with the afore said Accounting Standards and other accounting policies generally accepted in India of the net profit and other financial information of the company for the half ended March, 31, 2026 and for the year ended 31st March, 2026

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on Standalone Financial Statements.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the AS and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the

provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility

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

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements, or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.

However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Other Matter

The Statement includes the results for the half year and year ended on 31st March, 2026 and 31st March 2025 being the balancing figure between the audited figures in respect of the full financial year and published year to date figures up to the end of first half year of respected financial year. Also, the figures up to the end of the half year had only been reviewed and not subject to audit. Furthermore, the figures for the half year ending on 31st March 2026 included in this statement had not been subjected to audit by our firm.

**For Sarvesh Gohil & Associates
Chartered Accountants
FRN: 156550W**



**Madhvi Khetiya
Partner
M. No. 631969**

UDIN : 26631969UWBGAP8321



**Date: 30th May 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 Audited Financial Results for the Half Year and Year ended on 31st March, 2026

(Rs. In Lakh)

Particulars	HALF YEAR ENDED			YEAR ENDED	
	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
1 Revenue From Operations					
(a) Revenue From Operations	728.54	336.94	1,001.26	1,065.48	1,788.48
(b) Other Income	11.62	51.35	0.62	62.97	1.31
Total Income (a+b)	740.16	388.29	1,001.89	1,128.45	1,789.79
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	18.79	18.72	14.71	37.51	19.97
(e) Finance Costs	2.40	3.04	15.55	5.44	64.95
(e) Depreciation and amortisation expense	275.95	229.11	211.10	505.06	366.64
(f) (i) Other Expenses	350.17	126.76	241.97	476.93	406.52
(g) Loss on Future	-	-	-	-	-
Total expenses	647.30	377.63	483.34	1,024.93	858.08
3 Profit (loss) Before exceptional & Extraordinary Items and Tax	92.86	10.66	518.54	103.52	931.72
4 Exceptional items			-		
5 Profit (loss) from ordinary activities before Extraordinary Items and Tax	92.86	10.66	518.54	103.52	931.72
6 Extraordinary items			-		
7 Profit (loss) from ordinary activities before tax	92.86	10.66	518.54	103.52	931.72
8 Tax Expenses - Current Tax	-	-	70.82	-	144.44
(Less) :- MAT Credit	-	-	-	-	-
- Deferred Tax	42.24	(0.85)	48.20	41.39	78.57
9 Profit (loss) from ordinary activities	50.62	11.51	399.52	62.13	708.70
10 Profit/(Loss) From Discontinuing Operation Before Tax			-	-	
11 Tax Expenses of Discontinuing Operations			-	-	
12 Net Profit/(Loss) from Discontinuing Operation After Tax			-	-	
13 Profit(Loss) For Period Before Minority Interest	50.62	11.51	399.52	62.13	708.70
14 Share Of Profit / Loss Associates	-	-	-	-	-
15 Profit/Loss Of Minority Interest	-	-	-	-	-
16 Net Profit (+) / Loss (-) For the Period	50.62	11.51	399.52	62.13	708.70
17 Details of equity share capital					
Paid-up equity share capital	1,779.83	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	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	7,829.56
23 Earnings per share (EPS)					
Basic & Diluted earnings per share	0.28	0.06	2.36	0.35	4.91
Adjusted Basic & Diluted earnings per share	0.28	0.06	2.36	0.35	4.91
24 Debt Equity Ratio	-	-	-	0.01	0.00
25 Interest Services Coverage Ratio	154.53	79.87	47.92	112.83	20.99

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 30th May, 2026.
- 2 The above Standalone financial results for the half year and year ended 31st March, 2026 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.
- 3 Pursuant to the proviso to Rule 4(1) of the Companies (Indian Accounting Standards) Rules, 2015 (G.S.R. 111(E) dated 16th February 2015), the requirement to adopt Indian Accounting Standards (Ind AS) does not apply to companies listed or proposed to be listed on an SME Exchange as referred to in Chapter IX of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. Accordingly, the Company is exempt from mandatory adoption of Ind AS for the reporting period.

4	Two 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 3rd December, 2024.
6	Earning Per share : Earning Per share is calculated on the weighted average of the share capital received by the company. Half yearly EPS is not annualised.
7	Statement of Assets and Liabilities as on 31st March, 2026 enclosed herewith.
8	The figures for the half-years ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial years ended March 31, 2026 and March 31, 2025, respectively, and the unaudited published figures for the half-years ended September 30, 2025 and September 30, 2024, respectively. The figures for the years ended March 31, 2026 and March 31, 2025 represent the audited figures for the respective full financial years.
9	Figures in brackets are representing negative values.
10	The Previous period figures have been regrouped/rearranged whenever necessary to make them comparable with the current period figures.
11	The Statutory Auditors have carried out the statutory audit of the consolidated financial statements for the year ended March 31, 2026 as per Regulation 33 of Securities and Exchange Board of India (Listing obligation and Disclosure Requirements) Regulation, 2015 and have expressed an unmodified opinion on these results.
12	The results of the company are available Company's website www.arvindportinfra.com and also on the stock exchange website at www.nseindia.com where the shares of the Company are listed.

Date:- 30/05/2026



For Arvind Port and Infra Limited

Vinit Arvind Shah

Vinit Arvind Shah
Whole Time Director
DIN:00094898

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 Audited Statement of Assets and Liabilities as at 31st March, 2026

(Rs. In Lakh)

	Particulars	As on 31st March, 2026	As on 31st March, 2025
		Audited	Audited
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	1,779.83	1779.83
	(b) Reserves and surplus	6,017.77	5,968.68
	(c) Money received against share warrants	81.05	81.05
	Sub-total - Shareholders' funds	7,878.65	7,829.56
2	Share application money pending allotment		
3	Non-current liabilities		
	(a) Long-term borrowings	33.44	-
	(b) Deferred tax liabilities (net)	267.96	226.562
	(c) Other long-term liabilities		
	(d) Long-term provisions		
	Sub-total - Non-current liabilities	301.39	226.56
4	Current liabilities		
	(a) Short-term borrowings	12.90	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	298.33	204.39
	(c) Other current liabilities	43.96	19.51
	(d) Short-term provisions	58.90	147.94
	Sub-total - Current liabilities	414.09	393.45
	TOTAL - EQUITY AND LIABILITIES	8,594.13	8,449.57
B	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipments and Intangible Assets		
	(i) Property, Plant and Equipments	4,795.27	5,236.02
	(ii) Intangible Assets	-	-
	(iii) Capital WIP	224.86	92.53
	(b) Non-current investments	1,530.70	1,530.70
	(c) Deferred tax assets (net)		
	(d) Foreign Currency monetary item transaction difference asset account		
	(e) Long-term loans and advances	23.67	20.45
	(f) Other non-current assets		
	Sub-total - Non-current assets	6,574.50	6,879.70
2	Current assets		
	(a) Current investments		
	(b) Inventories		
	(c) Trade receivables	1,241.48	1,258.71
	(d) Cash and cash equivalents	14.82	54.29
	(e) Bank Balance other than cash and cash equivalents		
	(e) Short-term loans and advances	763.33	256.87
	(f) Other current assets		
	Sub-total - Current assets	2,019.63	1,569.87
	TOTAL - ASSETS	8,594.13	8,449.57

Date:- 30/05/2026



For Arvind Port and Infra Limited

Vinit Arvind Shah

Vinit Arvind Shah
Whole Time Director
DIN:00094898

Arvind Port And Infra Limited			
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Standalone Audited Cash Flow Statement for the year ended 31 st March, 2026			
(Rs. In Lakh)			
	Particulars	As on 31st March, 2026	As on 31st March, 2025
A.	Cash flow from operating activities		
	Profit before Tax	103.52	931.72
	Adjustments for:		
	Depreciation and amortisation	505.06	366.64
	Interest Income		
	Finance costs	5.44	64.95
	Exceptional Items		
	Income Tax Write off Reserves & Surplus	(13.04)	(18.60)
	Gain On Sale of Assets	(40.82)	
	Operating profit / (loss) before working capital changes	560.15	1,344.71
	Movements in Working Capital		
	(Increase) / Decrease Inventories		
	(Increase) / Decrease Trade Receivables	17.23	(816.69)
	(Increase) / Decrease Other Current Assets		
	(Increase) / Decrease Other loans and advances receivable	(506.46)	48.09
	Increase / (Decrease) Trade payables	93.94	(34.27)
	Increase / (Decrease) Short Term Provisions	(89.04)	15.39
	Increase / (Decrease) Other current liabilities	24.45	16.73
	Net Cash Generated/(Used in) Operations	(459.89)	(770.76)
	Cash flow from extraordinary items		
	Direct Taxes Paid including for past years	-	144.44
	Dividend & Dividend Tax Paid		
	Net cash flow from / (used in) operating activities (A)	100.27	429.51
B.	Cash flow from Investing activities		
	Capital expenditure on fixed assets, including capital advances	(625.81)	(2,005.50)
	Sale of Fixed Assets	470.00	-
	Movement in Long Term Loans & Advances	(3.22)	(1,532.73)
	Interest received		
	Change in Non-Current Investment		
	Net cash flow from / (used in) investing activities (B)	(159.03)	(3,538.23)
C.	Cash flow from financing activities		
	Finance cost	(5.44)	(64.95)
	Increase in Share Capital Proceeds	-	4,354.37
	Increase / (Decrease) Long Term Borrowings	33.44	(775.10)
	Increase / (Decrease) Short Term Borrowings	(8.70)	(375.00)
	Net cash flow from / (used in) financing activities (C)	19.29	3,139.31
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(39.47)	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 *	14.82	54.29
	* Comprises:		
	(a) Cash on hand	8.03	4.75
	(b) Balances with banks		
	(i) In current accounts	6.79	49.54
	(ii) In deposit accounts		
		14.82	54.29



For, Arvind Port and Infra Limited

Vinit Arvind Shah

Vinit Arvind Shah
Whole Time Director
DIN:00094898

Date:- 30/05/2026

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 and year ended on 31 st March, 2026						
(Rs. In Lakh)						
Particulars	Half year ended			Year Ended		
	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025	
Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited	
1 Segment Revenue (net sale/income from each segment should be disclosed under this head)						
(a) Segment – Barge Hire	608.96	339.02	762.56	947.98	1,400.29	
(b) Segment – Hotel	136.76	42.94	238.13	179.70	388.20	
(C) Unallocated	(5.57)	6.33	1.20	0.76	1.31	
Total	740.16	388.29	1,001.89	1,128.45	1,789.79	
Less: Inter Segment Revenue						
Net sales/Income From Operations	740.16	388.29	1,001.89	1,128.45	1,789.79	
2 Segment Expenditure						
(a) Segment – Barge Hire	559.50	318.21	361.99	877.71	701.56	
(b) Segment – Hotel	60.40	42.41	104.16	102.81	136.98	
(C) Unallocated	27.40	17.01	17.19	44.41	19.54	
Total	647.30	377.63	483.34	1,024.93	858.08	
3 Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)#						
(a) Segment – Barge Hire	49.46	20.81	400.57	70.27	698.73	
(b) Segment – Hotel	76.37	0.53	133.96	76.90	251.21	
(C) Unallocated	(32.97)	(10.68)	(15.98)	(43.65)	(18.23)	
Total	92.86	10.66	518.55	103.52	931.72	
Un-allocable income			-	-	-	
Total Profit Before Tax	92.86	10.66	518.55	103.52	931.72	
Income Tax & Deferred Tax Expense/(Income)	42.24	(0.85)	119.02	41.39	223.01	
Profit After Tax	50.62	11.51	399.53	62.13	708.70	
4 Capital Employed (Segment assets – Segment Liabilities)	7,878.65	7,841.06	7,829.56	7,878.65	7,829.56	
4(1) Segment Assets						
(a) Segment – Barge Hire	5,758.25	7,317.29	7,412.77	5,758.25	7,412.77	
(b) Segment – Hotel	1,102.46	1,008.32	1,026.01	1,102.46	1,026.01	
(C) Unallocated	1,733.42	25.20	10.79	1,733.42	10.79	
Total	8,594.13	8,350.81	8,449.57	8,594.13	8,449.57	
4(2) Segment Liabilities						
(a) Segment – Barge Hire	318.47	108.71	182.62	318.47	182.62	
(b) Segment – Hotel	25.33	24.27	21.76	25.33	21.76	
(c) Unallocated	371.68	376.77	415.62	371.68	415.62	
Total	715.48	509.74	620.01	715.48	620.01	

Date:- 30/05/2026



For Arvind Port and Infra Limited

Vinit Arvind Shah

Vinit Arvind Shah
Whole Time Director
DIN:00094898



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: May 30, 2026

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

Dear Sir/Madam,

Sub: **Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

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

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD /CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. Sarvesh Gohil & Associates (FRN:156550W), Chartered Accountants, have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the half year and year ended March 31, 2026.

Kindly take the same on your record and oblige us.

Thanking you,

Yours faithfully,

For, Arvind Port and Infra Limited

Vinit Arvind Shah
Whole-time director
DIN: 00094898

Encl: A/a-



ARVIND PORT AND INFRA LIMITED

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Website: www.arvindportinfra.com

CIN: L61200GJ1987PLC009944

Date: May 30, 2026

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

Dear Sir/Madam,

Sub: Statement of Deviation/Variation in utilization of funds raised through Preferential Issue for the half year ended on March 31, 2026

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

With reference to captioned subject and pursuant to Regulation 32 (1) of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, please find enclosed herewith statement of Deviation/variation in utilization of funds raised through preferential issue upon conversion of fully convertible warrants for the half year ended on March 31, 2026.

We would hereby further inform you that the said statement is reviewed by the Audit Committee in its meeting held on May 30, 2026.

Kindly take the same on your record and oblige us.

Thanking you,

Yours faithfully,

For, Arvind Port and Infra Limited

Vinit Arvind Shah
Whole-time director
DIN: 00094898

Encl: A/a-



ARVIND PORT AND INFRA LIMITED

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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 MARCH 31, 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	March 31, 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/joint venture and other	NA	3.7932	NA	3.7857	0.0075	NA	-



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Website: www.arvindportinfra.com

CIN: L61200GJ1987PLC009944

general purposes Company.	corporate of the Company.								
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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

Vinit Arvind Shah
Whole-time director
DIN: 00094898

Date: May 30, 2026

CERTIFICATE

We M/s. Sarvesh Gohil & Associates, 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. Sarvesh Gohil & Associates 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 Sarvesh Gohil & Associates

Chartered Accountants

FRN: 0156550W



Madhvi Khetiya

Partner

M No. 631969

Place: Jamnagar

Date: 30/05/2026

UDIN: 26631969QMAHTC5302

