

13.02.2026

To,
The Manager-Listing Department
National Stock Exchange of India Limited,
Exchange Plaza, C-1,
Block-G, BandraKurla Complex,
Bandra (E), Mumbai – 400 051.

Dear Sir / Ma'am,

Company Symbol: ARTNIRMAN

Sub: Outcome of Board Meeting pursuant to the Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

In reference with the captioned subject, we wish to inform you that a meeting of Board of Directors of Art Nirman Limited was held today on Friday, 13th February, 2026 at the registered office of the company situated at 410, JBR Arcade, Science City Road, Sola, Ahmedabad-380060, Gujarat, India inter alia transacted the following business:

1. The board of directors considered, approved and took on record the Unaudited Standalone Financial Results along with the Limited Review Report provided by statutory auditor of the company for the quarter ended on 31.12.2025.

The Board Meeting was commenced on 02:00 P.M. and Concluded at 3:15 P.M.

kindly take the same on your record.

For, Art Nirman Limited

ANKITA

SANJAY JAIN

Ankita Jain

Company Secretary & Compliance Officer

Membership Number: A47122



Encl:- As Above

Regd. Office : 410, JBR Arcade, Science City Road, Sola, Ahmedabad-380060. Gujarat (INDIA)

Corporate Office : Club Babylon, Sub Plot B, Survey No. 223/5, S.P. Ring Road, Near Bhadaj Circle, Ahmedabad-380060. Gujarat (INDIA)

Tel.: 079-27710511-12, **Mob.:** +91 88666 34499 **Email:** artnirman@gmail.com **Web:** www.artnirman.com

ART NIRMAN LIMITED

Statement of Unaudited Financial Results for the Quarter and Nine months ended on 31st December, 2025

Particulars		(Rs. In Lakh except Per Share Data)					
		For the Quarter Ended			For the Nine Months Ended		For the Year Ended
		31/12/2025	30/09/2025	31/12/2024	31/12/2025	31/12/2024	31/03/2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	250.00	675.46	450.00	1075.46	1846.13	2738.52
2	Other Income	9.31	5.37	13.88	26.21	30.48	39.87
3	Total Income (1+2)	259.31	680.83	463.88	1101.67	1876.61	2778.38
4	Expenses						
a)	Cost of Materials Consumed	337.41	297.11	512.68	1103.54	1630.91	2115.29
b)	Purchase of stock-in-trade	-	-	-	-	-	-
c)	Changes in Inventories	(1160.70)	(616.36)	(514.37)	(2629.33)	(1,656.15)	(2,309.33)
d)	Employee Benefits Expense	25.14	19.09	18.46	62.57	51.09	70.69
e)	Finance Costs	3.99	83.68	1.91	90.31	5.34	112.58
f)	Depreciation and Amortization Expense	11.30	12.25	16.30	37.51	49.03	58.38
g)	Other Expenses	1035.30	841.67	401.11	2394.01	1,674.57	2534.20
	Total Expenses	252.43	637.44	436.08	1058.61	1754.77	2581.81
5	Profit before tax (3 - 4)	6.88	43.39	27.80	43.06	121.84	196.57
6	Tax Expense:						
(1)	Current tax	-	-	-	-	-	-
	- For the Current Year	-	-	-	-	-	-
	- For earlier years	-	-	-	-	-	-
(2)	Deferred tax liabilities / (asset)	-	-	-	-	-	(2.66)
	Total Tax Expense	-	-	-	-	-	(2.66)
7	Net Profit for the period / year (5-6)	6.88	43.39	27.80	43.06	121.84	199.23
8	OTHER COMPREHENSIVE INCOME (OCI)						
A	(i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
B	(i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	TOTAL OTHER COMPREHENSIVE INCOME / (LOSSES)	-	-	-	-	-	-
9	Total Comprehensive Income for the period /year (7+8)	6.88	43.39	27.80	43.06	121.84	199.23
10	Paid up Equity Share capital (Face value 10 per share)						2495.60
11	Other Equity						1233.02
12	Earning Per Share (of Rs 10/- each)						
(1)	Basic	0.03	0.17	0.11	0.20	0.49	0.80
(2)	Diluted	0.03	0.17	0.11	0.20	0.49	0.80

The accompanying notes form part of Audited Financial Results.

For and on behalf of the Board of ART NIRMAN LIMITED


Ashokkumar Thakker
Chairman & Managing Director
(DIN: 0002842849)



Date: 13.02.2026
Place: Ahmedabad

Regd. Office : 410, JBR Arcade, Science City Road, Sola, Ahmedabad-380060. Gujarat (INDIA)

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Notes form part of the financial results

- 1) The above Unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 13/02/2026.
- 2) The figures of the previous period/year have been regrouped / recast / reclassified wherever considered necessary to conform to the current year's presentation.
- 3) The Company has only one segment i.e "Real Estate". Hence there are no reportable segments under IND AS - 108. During the year under Report, the company has carried out all the business operations in India. The conditions prevailing in India being uniform, no separate geographic disclosure are considered necessary. Hence segment reporting is not required.
- 4) The above financials have been prepared in accordance with Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34") as prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 5) The above Financial Results are available on Company's website www.artnirman.com as well as on the the stock exchange website viz. www.nseindia.com

For and on behalf of the Board of
ART NIRMAN LIMITED



Ashokkumar Thakker
Chairman & Managing Director
(DIN: 0002842849)

Date: 13.02.2026
Place: Ahmedabad

Independent Auditors' Review Report on Unaudited Standalone Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**REVIEW REPORT TO THE BOARD OF DIRECTORS OF
ART NIRMAN LIMITED**

We have reviewed the accompanying statement of standalone unaudited financial results ("the statement") of **Art Nirman Limited** ("the company") for the quarter and nine months ended on 31st December, 2025 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), as prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued there under and other accounting principles generally accepted in India read with the Regulations. Our responsibility is to issue a report on the Statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of The Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review of the statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in the terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We also performed procedure in accordance with the Circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

**Place: Ahmedabad
Date: 13/02/2026**

**For, KDN & Associates LLP
Chartered Accountants
Firm Regn No.:131655W/W100691**

**KUNAL
VIRANGBHA
ISHAH**

Digitally signed by KUNAL VIRANGBHA ISHAH
DN: cn=KUNAL VIRANGBHA ISHAH, o=KDN & ASSOCIATES LLP, ou=KDN & ASSOCIATES LLP, email=KUNAL.VIRANGBHA@KDNASSOCIATES.COM, c=IN

**CA Kunal Shah
Partner
Mem. No.: 135691
UDIN: 26135691HPUsXNS3683**