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, Nr. Town Hall,
Jamnagar, Kalavad, Gujarat, India – 361001.
Ph. No.: +91 288 255 1901/2/3
Email: info@arvindshipping.com
Website: www.arvindshipping.com
CIN : L61200GJ1987PLC009944

Date: May 29, 2025

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. Thursday, May 29, 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 on today, i.e. Thursday, May 29, 2025, at the Registered Office of the Company, Which was commenced at 03:30 P.M. and concluded at 04:00 P.M. to have;

1. Considered, approved and taken on record the Audited Standalone & consolidated financial results for the half year and year ended on March 31, 2025 along with Audit Report (Unmodified Opinion) and Declaration by the Company for the Audit Report with Unmodified Opinion;

2. Consider, approve & taken on record the Audited Standalone & Consolidated Financial Statement of the Company for the financial year ended on March 31, 2025 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

ARVIND KANTILAL SHAH

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Arvindbhai Kantilal Shah
Chairman cum Managing Director
DIN: 00094647

Place: Jamnagar
Encl: A/a-

ARVIND PORT AND INFRA LIMITED

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Email: info@arvindshipping.com
Website: www.arvindshipping.com
CIN : L61200GJ1987PLC009944

Date: May 29, 2025

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 Standalone & Consolidated Audited Financial Result of the Company for the half year and year ended on March 31, 2025 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. Standalone & Consolidated Audited Financial Results for the half year and year ended on March 31, 2025.
2. Statement of Standalone & Consolidated Audited Asset & Liabilities for the year ended as at March 31, 2025.
3. Standalone & Consolidated Cash Flow Statement for the year ended as at March 31, 2025.
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, 2025.

Kindly take the same on your records and oblige us.

Thanking you,

Yours faithfully,
For, Arvind Port and Infra Limited

ARVIND KANTILAL SHAH

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Arvindbhai Kantilal Shah
Chairman cum Managing Director
DIN: 00094647

Place: Jamnagar

Encl: A/a-

ARVIND PORT AND INFRA LIMITED

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Website: www.arvindshipping.com
CIN : L61200GJ1987PLC009944

Date: May 29, 2025

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, 2025.

Kindly take the same on your record and oblige us.

Thanking you,

Yours faithfully,
For, Arvind Port and Infra Limited

ARVIND KANTILAL SHAH

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Arvindbhai Kantilal Shah
Chairman cum Managing Director
DIN: 00094647

Place: Jamnagar

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

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, 2025 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, 2025.

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 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, 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.

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

- Arcadia Logistics Limited

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

KRUPA BHARATKUMAR SOLANKI

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Date: 2025.05.29 17:10:09 +05'30'

Krupa Solanki
Partner
Membership No. 168290
UDIN: 25168290BMIEGW7177

Date: 29th May, 2025
Place: Jamnagar

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 Audited Financial Results for the half year and Year ended on 31st March, 2025

(Rs. In Lakh)

	Particulars	HALF YEAR ENDED			YEAR ENDED	
		31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024
	Whether results are audited or unaudited	**Audited**	**Unaudited**	**Audited**	**Audited**	**Audited**
1	**Revenue From Operations**					
	(a) Revenue From Operations	1,302.02	-	-	2,412.76	-
	(b) Other Income	1.22	-	-	2.06	-
	Total Income (a+b)	**1,303.25**			**2,414.82**	**-**
2	**Expenditure**					
	(a) Employee benefit expense	20.71	-	-	30.97	-
	(b) Finance Costs	50.30	-	-	139.97	-
	(c) Depreciation and amortisation expense	289.81	-	-	524.06	-
	(d) (i) Other Expenses	191.19	-	-	378.78	-
	(e) Loss on Future			-		
	Total expenses	**552.02**	**-**	**-**	**1,073.78**	**-**
3	**Profit (loss) Before exceptional & Extraordinary items and Tax**	**751.22**	**-**	**-**	**1,341.04**	**-**
4	Exceptional items					-
5	**Profit (loss) from ordinary activates before Extraordinary Items and Tax**	**751.22**	**-**	**-**	**1,341.04**	**-**
6	Extraordinary items					-
7	**Profit (loss) from ordinary activities before tax**	**751.22**	**-**	**-**	**1,341.04**	**-**
8	Tax Expenses - Current Tax	129.39	-	-	214.75	-
	(Less) : - MAT Credit	-	-	-	-	-
	- Deferred Tax	48.20	-	-	111.28	-
9	**Profit (loss) from ordinary activities**	**573.64**	**-**	**-**	**1,015.00**	**-**
10	Profit/(Loss) From Discountinuing Operation Before Tax				-	-
11	Tax Expenses of Discontinuing Operations					**-**
12	**Net Profit/(Loss) from Discountinuing Opration After Tax**				-	-
13	**Profit(Loss) For Period Before Minority Interest**	**573.64**	**-**	**-**	**1,015.00**	**-**
14	Share Of Profit / Loss Associates		-			
15	Profit/Loss Of Minority Interset		-			
16	**Net Profit (+)/ Loss (-) For the Period**	**573.64**	**-**		**1,015.00**	**-**
17	**Details of equity share capital**					
	Paid-up equity share capital	1,779.83			1,779.83	-
	Face value of equity share capital (per share)	10.00			10.00	-
18	**Details Of Debt Securities**					
	Paid-up Debt Capital	-	-			-
	Face value of Debt Securities	-				-
19	Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year					
20	Debentuer Redemption Reserve					
21	**Other Equity**					
22	**NetWorth**				**8,649.78**	**-**
23	**Earnings per share (EPS)**					
	Basic & Diluted earnings per share	**3.97**			7.03	-
	Adjusted Basic & Diluted earnings per share	**3.97**			7.03	-
24	**Debt Equity Ratio**				0.09	-
25	**Interest Services Coverage Ratio**	21.70			14.33	-

Notes:-

1	The above said finanical results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 29th May-2025
2	The Statements is prepread in accordance with the requirement of Accounting Standrads (AS) specified under section 133 of the Compnaies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.
4	As per MCA Notificaiton 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	Statement of Assets and Liabilities as on 31st March 2025 is enclosed herewith.
9	Previous year/Period figures not given as consolidation is applicable for the year ended 31-March 2025
10	The Statutory Auditors have carried out the statutory audit of the above finacial results of the company and have expressed an unmodified openion on these results
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
13	The Statutory Auditors have carried out the statutory audit of the consolidated financial statements for the year ended March 31, 2025 as per Regulation 33 of Securities and Exchange Board of India (Listing obligation and Disclosure Requirements) Regulation, 2015 and have expressed an unmodified openion on these results.
14	Previous year/Period figures have been re-grouped, re-arranged whereever considered necessary

Date :- 29-05-2025
Place:- Jamnagar

For Arvind Port and Infra Limited

ARVIND KANTILAL SHAH

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Arvindbhai Kantilal Shah
Chairman Cum Managing Director
DIN: 00094647

Arvind Port And Infra Limited

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CIN: U61200GJ1987PLC009944

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

Consolidated Audited Statement of Assets and Liabilities as at 31st March, 2025

(Rs. In Lakh)

	Particulars	As at 31/03/2025 Audited	As at 31/03/2024 Audited
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	(a) Share capital	1,779.83	-
	(b) Reserves and surplus	6,205.16	-
	(c) Money received against share warrants	81.05	
	(c) Minority interest	583.73	-
	Sub-total - Shareholders' funds	**8,649.78**	**-**
2	**Share application money pending allotment**		-
3	**Non-current liabilities**		
	(a) Long-term borrowings	728.23	-
	(b) Deferred tax liabilities (net)	333.47	-
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	Sub-total - Non-current liabilities	**1,061.70**	**-**
4	**Current liabilities**		
	(a) Short-term borrowings	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	224.77	-
	(c) Other current liabilities	19.51	-
	(d) Short-term provisions	240.93	-
	Sub-total - Current liabilities	**558.38**	**-**
	TOTAL - EQUITY AND LIABILITIES	**10,269.85**	**-**
B	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant and Equipments and Intangible Assets		
	(i) Property, Plant and Equipments	7,096.17	-
	(ii) Intangible Assets		
	(iii) Capital WIP	92.53	
	(b) Non-current investments	933.96	-
	(c) Deferred tax assets (net)		-
	(d) Foreign Currency monetory item transaction difference asset account		-
	(e) Long-term loans and advances	20.45	-
	(f) Other non-current assets		-
	Sub-total - Non-current assets	**8,143.11**	**-**
2	**Current assets**		
	(a) Current investments		-
	(b) Inventories		-
	(c) Trade receivables	1,560.22	-
	(d) Cash and cash equivalents	292.44	-
	(e) Bank Balance other than cash and cash equivalents	-	-
	(e) Short-term loans and advances	274.09	-
	(f) Other current assets		-
	Sub-total - Current assets	**2,126.75**	**-**
	TOTAL - ASSETS	**10,269.85**	**-**

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For Arvind Port and Infra Limited

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Arvindbhai Kantilal Shah
Chairman Cum Managing Director
DIN: 00094647

Date:29-05-2025
Place:- Jamnagar

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

Consolidated Audited Cash Flow Statement for the Year ended 31st March, 2025

(Rs. In Lakh)

	Particulars	As at 31st March, 2025	As at 31st March, 2024
		Rs.	Rs.
A.	**Cash flow from operating activities**		
	Profit before Tax	**1,341.04**	**-**
	Adjustments for:		
	Depreciation and amortisation	524.06	-
	Interest Income		-
	Finance costs	139.97	-
	Net (gain)/loss on sale of Investments		-
	Income Tax Write off Reserves & Surplus	(18.60)	-
	Share In Income Of Aarya Grand Hotels & Resorts Pvt Ltd		
	Operating profit / (loss) before working capital changes	**1,986.47**	**-**
	Movements in Working Capital		
	(Increase) / Decrease Inventories		-
	(Increase) / Decrease Trade Receivables	(961.35)	-
	(Increase) / Decrease Other Current Assets	-	-
	(Increase) / Decrease Other loans and advances receivable	50.62	-
	Increase / (Decrease) Trade payables	(96.51)	-
	Increase / (Decrease) Short Term Borrowings	(58.12)	
	Increase / (Decrease) Short Term Provisions	92.11	-
	Increase / (Decrease) Other current liabilities	-	-
	Net Cash Generated/(Used in) Operations	**(973.24)**	**-**
	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)	**798.47**	**-**
B.	**Cash flow from Investing activities**		
	Capital expenditure on fixed assets, including capital advances	(2,563.51)	-
	Movement in Long Term Loans & Advances	(1,611.61)	-
	Interest received	-	-
	Income From Joint Venture	-	-
	Change in Non-Current Investment	-	-
	Net cash flow from / (used in) investing activities (B)	**(4,175.13)**	**-**
C.	**Cash flow from financing activities**		
	Finance cost	(139.97)	-
	Increase in Share Capital	5,879.40	-
	Increase / (Decrease) Long Term Borrowings	(1,725.42)	-
	Minority Interest		-
	Increase / (Decrease) Short Term Borrowings	(375.00)	-
	Net cash flow from / (used in) financing activities (C)	**3,639.00**	**-**
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	262.35	-
	Cash and cash equivalents at the beginning of the year	30.09	-
	Cash and cash equivalents at the end of the year *	**292.44**	**-**
	*** Comprises:**		
	(a) Cash on hand	7.85	-
	(b) Balances with banks	-	
	(i) In current accounts	284.59	-
	(ii) In deposit accounts		
		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

ARVIND KANTILAL SHAH

Date: 29-05-2025
Place:- Jamnagar

Arvindbhai Kantilal Shah
Chairman Cum Managing Director
DIN: 00094647

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, 2025 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, 2025 and for the year ended 31st March, 2025.

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, 2025 and 31st March 2024 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 2025 included in this statement had not been subjected to audit by our firm.

For Sarvesh Gohil & Associates
Chartered Accountants
FRN: 0156550W

KRUPA BHARATKUMAR SOLANKI

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Krupa Solanki
Partner
Membership No. 168290
UDIN: 25168290BMIEGV4031

Date: 29th May, 2025
Place: Jamnagar

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

Standalone Statement of Audited Financial Results for the half year and Year ended on 31st March, 2025

(Rs. In Lakh)

	Particulars	HALF YEAR ENDED			YEAR ENDED	
		31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024
	Whether results are audited or unaudited	**Audited**	**Unaudited**	**Audited**	**Audited**	**Audited**
1	**Revenue From Operations**					
	(a) Revenue From Operations	1,001.26	787.22	808.63	1,788.48	1,415.12
	(b) Other Income	0.62	0.69	0.17	1.31	0.18
	Total Income (a+b)	**1,001.89**	**787.91**	**808.80**	**1,789.79**	**1,415.30**
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	14.71	5.25	6.48	19.97	10.10
	(e) Finance Costs	15.55	49.40	72.28	64.95	137.04
	(e) Depreciation and amortisation expense	211.10	155.54	132.89	366.64	259.30
	(f) (i) Other Expenses	241.97	164.55	166.18	406.52	298.02
	(g) Loss on Future	-	-	-		
	Total expenses	**483.34**	**374.73**	**377.82**	**858.08**	**704.46**
3	**Profit (loss) Before exceptional & Extraordinary items and Tax**	**518.54**	**413.17**	**430.98**	**931.72**	**710.84**
4	Exceptional items	-	-	-		
5	**Profit (loss) from ordinary activities before Extraordinary Items and Tax**	**518.54**	**413.17**	**430.98**	**931.72**	**710.84**
6	Extraordinary items	-	-	-		
7	**Profit (loss) from ordinary activities before tax**	**518.54**	**413.17**	**430.98**	**931.72**	**710.84**
8	Tax Expenses - Current Tax	70.82	73.62	79.21	144.44	130.18
	(Less) : - MAT Credit	-	-	-		
	- Deferred Tax	48.20	30.37	33.88	78.57	54.10
9	**Profit (loss) from ordinary activities**	**399.52**	**309.18**	**317.88**	**708.70**	**526.56**
10	Profit/(Loss) From Discountinuing Operation Before Tax	-	-	-		
11	Tax Expenses of Discontinuing Operations	**-**	**-**	**-**		
12	**Net Profit/(Loss) from Discountinuing Opration After Tax**	-	-	-		
13	**Profit(Loss) For Period Before Minority Interest**	**399.52**	**309.18**	**317.88**	**708.70**	**526.56**
14	Share Of Profit / Loss Associates	-	-	-		
15	Profit/Loss Of Minority Interset	-	-	-		
16	**Net Profit (+)/ Loss (-) For the Period**	**399.52**	**309.18**	**317.88**	**708.70**	**526.56**
17	**Details of equity share capital**					
	Paid-up equity share capital	1,779.83	1,213.78	1,213.78	1,779.83	1,213.78
	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**	**-**	**-**	**-**	**7,829.56**	**2,785.09**
23	**Earnings per share (EPS)**					
	Basic & Diluted earnings per share	**2.36**	2.55	2.20	4.91	5.09
	Adjusted Basic & Diluted earnings per share	**2.36**	2.55	2.20	4.91	5.09
24	**Debt Equity Ratio**	-	-	-		0.42
25	**Interest Services Coverage Ratio**	47.92	6.96	8.80	20.99	6.19

Notes:-

1	The above said finanical results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 29th- May-2025
2	The Statements is prepread in accordance with the requirement of Accounting Standrads (AS) specified under section 133 of the Compnaies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.
3	As per MCA Notificaiton 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.

4	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
5	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.
6	Statement of Assets and Liabilities as on 31St March 2025 is enclosed herewith.
7	Figures of half year ended on March 31, 2025 and March 31, 2024 represent the audited figures in respect of full financial years and the published audited Figures of half yearly dated 31st March 2025 is difference betwwen Full year and unaudited figures of period ended 30sptemner 2024.
8	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.
9	Previous year/Period figures have been re-grouped, re-arranged whereever considered necessary
10	The Statutory Auditors have carried out the statutory audit of the consolidated financial statements for the year ended March 31, 2025 as per Regulation 33 of Securities and Exchange Board of India (Listing obligation and Disclosure Requirements) Regulation, 2015 and have expressed an unmodified openion on these results.

For Arvind Port and Infra Limited

ARVIND KANTILAL SHAH

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Arvindbhai Kantilal Shah
Chairman Cum Managing Director
DIN: 00094647

Date :- 29-05-2025
Place:- Jamnagar

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

Standalone Audited Statement of Assets and Liabilities as at 31st March, 2025

(Rs. In Lakh)

	Particulars	As at 31/03/2025 Audited	As at 31/03/2024 Audited
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	(a) Share capital	1779.83	1,213.78
	(b) Reserves and surplus	5,968.68	1,571.31
	(c) Money received against share warrants	81.05	-
	Sub-total - Shareholders' funds	**7,829.56**	**2,785.09**
2	**Share application money pending allotment**		-
3	**Non-current liabilities**		
	(a) Long-term borrowings	-	775.10
	(b) Deferred tax liabilities (net)	226.562	147.99
	(c) Other long-term liabilities		-
	(d) Long-term provisions		-
	Sub-total - Non-current liabilities	**226.56**	**923.10**
4	**Current liabilities**		
	(a) Short-term borrowings	21.60	396.60
	(b) Trade payables		-
	(i) Total Outstanding Dues of Micro and Small Enterprise		
	(i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise	204.39	238.66
	(c) Other current liabilities	19.51	2.79
	(d) Short-term provisions	147.94	132.55
	Sub-total - Current liabilities	**393.45**	**770.61**
	TOTAL - EQUITY AND LIABILITIES	**8,449.57**	**4,478.80**
B	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant and Equipments and Intangible Assets		
	(i) Property, Plant and Equipments	5,236.02	3,689.69
	(ii) Intangible Assets		
	(iii) Capital WIP	92.53	
	(b) Non-current investments	1,530.70	0.88
	(c) Deferred tax assets (net)		-
	(d) Foreign Currency monetory item transaction difference asset account		-
	(e) Long-term loans and advances	20.45	17.54
	(f) Other non-current assets		-
	Sub-total - Non-current assets	**6,879.70**	**3,708.11**
2	**Current assets**		
	(a) Current investments		-
	(b) Inventories		-
	(c) Trade receivables	1,258.71	442.03
	(d) Cash and cash equivalents	54.29	23.71
	(e) Bank Balance other than cash and cash equivalents		-
	(e) Short-term loans and advances	256.87	304.95
	(f) Other current assets		-
	Sub-total - Current assets	**1,569.87**	**770.69**
	TOTAL - ASSETS	**8,449.57**	**4,478.80**

Date:- 29-05-2025
Place:- Jamnagar

For Arvind Port and Infra Limited

ARVIND KANTILAL SHAH

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Arvindbhai Kantilal Shah
Chairman Cum Managing Director
DIN: 00094647

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

Standalone Audited Cash Flow Statement for the Year ended 31st March, 2025

(Rs. In Lakh)

	Particulars	As on 31st March, 2025	As on 31st March, 2024
		Rs.	Rs.
A.	**Cash flow from operating activities**		
	Profit before Tax	**931.72**	**710.84**
	Adjustments for:		
	Depreciation and amortisation	366.64	259.30
	Interest Income		-
	Finance costs	64.95	137.04
	Exceptional Items		-
	Income Tax Write off Reserves & Surplus	(18.60)	(7.47)
	Share Issue Expenses		-
	Operating profit / (loss) before working capital changes	**1,344.71**	**1,099.71**
	Movements in Working Capital		
	(Increase) / Decrease Inventories		-
	(Increase) / Decrease Trade Receivables	(816.69)	(35.36)
	(Increase) / Decrease Other Current Assets		-
	(Increase) / Decrease Other loans and advances receivable	48.09	(72.69)
	Increase / (Decrease) Trade payables	(34.27)	181.37
	Increase / (Decrease) Short Term Provisions	15.39	44.55
	Increase / (Decrease) Other current liabilities	16.73	2.47
	Net Cash Generated/(Used in) Operations	**(770.76)**	**120.35**
	Cash flow from extraordinary items		-
	Direct Taxes Paid including for past years	144.44	130.18
	Dividend & Dividend Tax Paid		-
	Net cash flow from / (used in) operating activities (A)	**429.51**	**1,089.88**
B.	**Cash flow from Investing activities**		
	Capital expenditure on fixed assets, including capital advances	(2,005.50)	(1,208.95)
	Movement in Long Term Loans & Advances	(1,532.73)	(14.74)
	Interest received		-
	Change in Non-Current Investment		-
	Net cash flow from / (used in) investing activities (B)	**(3,538.23)**	**(1,223.69)**
C.	**Cash flow from financing activities**		
	Finance cost	(64.95)	(137.04)
	Increase in Share Capital Proceeds	4,354.37	1,350.61
	Increase / (Decrease) Long Term Borrowings	(775.10)	(277.97)
	Increase / (Decrease) Short Term Borrowings	(375.00)	(782.52)
	Net cash flow from / (used in) financing activities (C)	**3,139.31**	**153.08**
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	**30.58**	**19.26**
	Cash and cash equivalents at the beginning of the year	23.71	4.44
	Cash and cash equivalents at the end of the year *	**54.29**	**23.71**
	*** Comprises:**		
	(a) Cash on hand	4.75	2.71
	(b) Balances with banks		
	(i) In current accounts	49.54	21.00
	(ii) In deposit accounts		
		54.29	**23.71**

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

ARVIND KANTILAL SHAH

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Date: 2025.05.29 17:14:15 +05'30'

Date:- 29-05-2025
Place:- Jamnagar

Arvindbhai Kantilal Shah
Chairman Cum Managing Director
DIN: 00094647

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

Reporting of Segment wise Revenue, Results and Capital Employed along financial results for the half year and Year ended on March 31, 2025

	Particulars	Half year ended			Year Ended		
		31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024	
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited	Audited
1	**Segment Revenue** (net sale/income from each segment should be disclosed under this head)						
(a)	Segment – Barge Hire	762.56	637.73	640.43	1,400.29	1,201.27	750.87
(b)	Segment – Hotel	238.13	150.07	168.20	388.20	213.85	129.40
(C)	Unallocated	1.20	0.11	0.18	**1.31**	**0.18**	**0.25**
	Total	**1,001.89**	**787.91**	**808.81**	**1,789.79**	**1,415.30**	**880.52**
	Less: Inter Segment Revenue						
	Net sales/Income From Operations	**1,001.89**	**787.91**	**808.81**	**1,789.79**	**1,415.30**	**880.52**
2	**Segment Expenditure**						
(a)	Segment – Barge Hire	361.99	339.57	313.59	701.56	612.97	316.69
(b)	Segment – Hotel	104.16	32.82	62.22	136.98	80.69	38.33
(C)	Unallocated	17.19	2.35	2.00	**19.54**	**10.79**	**5.50**
	Total	**483.34**	**374.74**	**377.81**	**858.08**	**704.45**	**360.52**
3	**Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)#**						
(a)	Segment – Barge Hire	400.57	298.16	326.84	698.73	588.30	434.18
(b)	Segment – Hotel	133.96	117.25	105.98	251.21	133.16	91.07
(C)	Unallocated	(15.98)	(2.24)	(1.82)	(18.23)	(10.61)	(5.25)
	Total	**518.55**	**413.17**	**431.00**	**931.72**	**710.85**	**520.00**
	Un-allocable income	-	-	-	-		-
	Total Profit Before Tax	**518.55**	**413.17**	**431.00**	**931.72**	**710.85**	**520.00**
	Income Tax & Deferred Tax Expense/(Income)	**119.02**	**103.99**	**112.50**	**223.01**	**183.69**	**145.69**
	Profit After Tax	**399.53**	**309.18**	**318.50**	**708.70**	**527.16**	**374.31**
4	**Capital Employed (Segment assets – Segment Liabilities)**	**7,829.56**	**3,094.27**	**2,785.09**	**7,829.56**	**2,785.09**	**920.46**
4(1)	**Segment Assets**						
(a)	Segment – Barge Hire	7,412.77	4,040.39	3,637.83	7,412.77	3,637.83	2,789.40
(b)	Segment – Hotel	1,026.01	903.28	757.34	1,026.01	757.34	518.57
(C)	Unallocated	10.79	18.73	83.56	10.79	83.56	84.20
	Total	**8,449.57**	**4,962.39**	**4,478.73**	**8,449.57**	**4,478.73**	**3,392.16**
4(2)	**Segment Liabilities**						
(a)	Segment – Barge Hire	182.62	1,552.60	1,292.41	182.62	1,292.41	1,381.13
(b)	Segment – Hotel	21.76	18.07	22.00	21.76	22.00	18.95
(c)	Unallocated	415.62	297.45	379.23	415.62	379.23	1,071.63
	Total	**620.01**	**1,868.12**	**1,693.64**	**620.01**	**1,693.64**	**2,471.71**

For Arvind Port and Infra Limited

ARVIND KANTILAL SHAH

Arvindbhai Kantilal Shah

Chairman Cum Managing Director

DIN: 00094647

Date :- 29-05-2025

Place:- Jamnagar

CERTIFICATE

We M/s. Sarvesh Gohil & Associates, on the basis of documents and information provided by **Arvind Port and Infra Limited** having **CIN: U61200GJ1987PLC009944** and having its registered office at 701 to 702, fifth floor, city point, nr. Town hall, Jamnagar, Jamnagar, Kalavad, 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 Issuance of 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	33,99,97,500	33,99,97,500	-	Company has fully utilized the issue proceeds.

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 Issuance of Convertible Warrants 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	6,85,68,750	6,85,68,750	-	Company has fully utilized the issue proceeds.

Office No 202, Copper Annexy, 2nd Floor , Near St Anns School, Bedi Bunder Road, Jamnagar, Gujarat, India, 361008
Email : sarveshgohil.associates@gmail.com | M. +91 9723812367

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

KRUPA BHARATKUMAR SOLANKI

Digitally signed by KRUPA BHARATKUMAR SOLANKI
DN: c=IN, postalCode=361008, st=GUJARAT, street=OFFICE NO. 202 2ND FLOOR COPPER ANNEXY BEDIBANDAR MARG JAMNAGAR GUJARAT, l=JAMNAGAR, o=SARVESH GOHIL AND ASSOCIATES, ou=NA, serialNumber=2016cbeeba6150c4e31c4309fd9e4f03e6195aad0bc51c0e4101d0cea29d8318, pseudonym=7bfe9691447f-bbe4-44f0c3535d69, 2.5.4.20=a6694ef322c7bfe9691447fe4e80b1724015d01c5983355c4d46b0d3147395b0378ea, email=KRUPASOLANKI44@GMAIL.COM, cn=KRUPA BHARATKUMAR SOLANKI
Date: 2025.05.29 17:15:33 +05'30'

Krupa Solanki
Partner
M No.168290
Place: Jamnagar
Date: 29/05/2025
UDIN: 25168290BMIEGX5777

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, Nr. Town Hall,
Jamnagar, Kalavad, Gujarat, India – 361001.
Ph. No.: +91 288 255 1901/2/3
Email: info@arvindshipping.com
Website: www.arvindshipping.com
CIN: L61200GJ1987PLC009944

Date: May 29, 2025

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 and year ended on March 31, 2025

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 for the half year and year ended on March 31, 2025.

We would hereby further inform you that the said statement is reviewed by the Audit Committee in its meeting held on Thursday, May 29, 2025.

Kindly take the same on your record and oblige us.

Thanking you,

Yours faithfully,
For, Arvind Port and Infra Limited

ARVIND KANTILAL SHAH

Digitally signed by ARVIND KANTILAL SHAH
DN: c=IN, postalCode=361001, st=GUJARAT, street=JAMNAGAR, l=JAMNAGAR, o=Personal, serialNumber=ec19939e9983bb486daef2b52322d4ee05961a1f1dcfa11770d9a8f878843a70, pseudonym=53403c836c3ef26578d224cc5a7a2881, 2.5.4.20=60ede8bcb1106b1f2484c7727768764 9a44358cc85636ed7442916cfdb7806bb, email=DEVEN@ARCADIA.CO.IN, cn=ARVIND KANTILAL SHAH
Date: 2025.05.29 17:16:31 +05'30'

Arvindbhai Kantilal Shah
Chairman cum Managing Director
DIN: 00094647

Place: Jamnagar
Encl: A/a-

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Website: www.arvindshipping.com
CIN: L61200GJ1987PLC009944

STATEMENT OF DEVIATION / VARIATION IN UTILISATION OF FUNDS RAISED THROUGH PREFERENTIAL ISSUE OF EQUITY SHARES FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2025.

Name of Listed Entity	Arvind Port And Infra Limited
Mode of Fund Raising	Preferential Issue of 49,27,500 Equity Shares of face value of Rs. 10/- each, for cash, at a price of Rs. 69/- Per Equity Share (including a share premium of Rs. 59 per Equity Share) on preferential basis to Non-Promoters/Public.
Date of Raising Funds	October 21,2024
Amount Raised (in Rs. Crores)	33.99
Report filed for Half year ended	March 31, 2025
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**	**Remarks, 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 general corporate purposes of the Company.	NA	33.99	NA	33.99	-	NA	Company has fully utilized the issue proceeds

ARVIND PORT AND INFRA LIMITED

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Email: info@arvindshipping.com
Website: www.arvindshipping.com
CIN: L61200GJ1987PLC009944

STATEMENT OF DEVIATION/ VARIATION IN UTILISATION OF FUNDS RAISED THROUGH PREFERENTIAL ISSUE OF FULLY CONVERTIBLE WARRANTS FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2025.

Name of Listed Entity	Arvind Port And Infra Limited
Mode of Fund Raising	Preferential Issue of 39,75,000 Fully Convertible Warrants into equal number of Equity Shares of Rs. 10/- each of the Company at an issue price of Rs. 69/- per warrant (including premium of Rs. 59/- per warrant) on preferential basis to Promoters & Non-Promoter.
Date of Raising Funds	October 21,2024
Amount Raised (in Rs. Crores)	6.86
Report filed for Half year ended	March 31, 2025
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**	**Remarks, 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 general corporate purposes of the Company.	NA	6.86	NA	6.86	6.86	NA	Company has fully utilized the issue proceeds

ARVIND PORT AND INFRA LIMITED

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Email: info@arvindshipping.com
Website: www.arvindshipping.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 AND YEAR ENDED MARCH 31, 2025.

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 Half year ended	March 31, 2025
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**	**Remarks, 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 general corporate purposes of the Company.	NA	3.7932	NA	3.7857	0.0075	NA	-

ARVIND PORT AND INFRA LIMITED

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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

ARVIND KANTILAL SHAH

Digitally signed by ARVIND KANTILAL SHAH
DN: c=IN, postalCode=361001, st=GUJARAT, street=JAMNAGAR, l=JAMNAGAR, o=Personal, serialNumber=ec19939e9983bb486daef2b52322d4ee05961a1f1dcfa11770d9a8f878843a70, pseudonym=53403c836c3ef26578d224cc5a7a2881, 2.5.4.20=60ede8bcb1106b1f2484c77277687649a44358cc85636ed7442916cfdb7806bb, email=DEVEN@ARCADIA.CO.IN, cn=ARVIND KANTILAL SHAH
Date: 2025.05.29 17:17:26 +05'30'

Arvindbhai Kantilal Shah
Chairman cum Managing Director
DIN: 00094647

Date: May 29, 2025
Place: Jamnagar