

February 9, 2026

To,
BSE Ltd
P.J. Towers, Dalal Street Fort
Mumbai 400001

Scrip Code: 977283

Sub: Outcome of the Board Meeting held on 9th February 2026 and submission of Unaudited Financial Results for the quarter ended December 31, 2025, pursuant to Regulation 52(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 (SEBI LODR Regulations)

Dear Madam/Sir,

With reference to above, we hereby submit / inform that:

1. The Board of Directors of the Company ("the Board") at its meeting held on 9th February 2026 (commenced on 7:30 P.M. and concluded at 8:15 P.M.) has approved the Unaudited Financial results of the Company for the quarter ended December 31, 2025.

These results are also being uploaded on the Company's website ([NCD Issuance - Avigna](#)) as per regulation 62 of the SEBI Listing Regulations.

2. Pursuant to the provisions of Regulation 52(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Chapter VI of SEBI (Issue and Listing Non-Convertible Securities) Regulations, 2021 and amendments thereof, please find enclosed the Standalone Unaudited Financial Results along with Limited Review Report by the Statutory Auditors of the Company, M/s Sharp & Tannan, Chartered Accountants are enclosed herewith as **Annexure – A**.

Further, we will arrange to publish these results in the newspapers as per regulation 52(8) of the SEBI Listing Regulations.

You are requested to take the same on your record.

Thanking You.

Yours Faithfully,
For Avigna Housing Private Limited

Shefali Gandhi
Company Secretary & Compliance Officer
Encl. As above

Independent Auditor's Review Report on standalone unaudited financial results of Avigna Housing Private Limited for the quarter and nine months ended 31 December 2025

To

The Board of Directors of Avigna Housing Private Limited

1. We have reviewed the accompanying Statement of standalone unaudited financial results of Avigna Housing Private Limited ('the Company'), for the quarter and nine months ended 31 December 2025 ('the Statement'). This Statement is the responsibility of the Company's management and has been approved by the Board of directors. Our responsibility is to issue a report on these financial results based on our review.
2. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures, applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 52 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. The standalone financial information for the year ended 31 March 2025 included in the Statement are based on the statutory financial statements prepared in accordance with the Companies (Accounting Standards) Rules, 2006 audited by predecessor auditor whose report for the year ended 31 March 2025 dated 2 July 2025 expressed an unmodified opinion on those standalone financial statements, as adjusted for the differences in the accounting principles adopted by the Company on transition to the Ind AS.
5. The Statement includes the results for the quarter and nine months period ended 31 December 2024 and the quarter ended 30 September 2025, which is as provided by the management and have not been reviewed by us.

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6. The Statement includes the results for the quarter ended 31 December 2025 being the balancing figure between the unaudited year to date figures up to nine months ended 31 December 2025 which were subjected to limited review by us and unaudited year to date figures up to six months ended 30 September 2025 which is as provided by the management.

Our conclusion is not modified in respect of the above matters given in paragraphs 4 to 6.

for **SHARP & TANNAN**
Chartered Accountants
(Firm's Registration No. 003792S)



P. Rajesh Kumar
Partner

Membership No. 225366
UDIN: 26225366NFCHXJ7567

Place: Chennai
Date: 09 February 2026

Avigna Housing Private Limited
 Regd office: Plot No 1822, I Block, 13th Main Road,
 Anna Nagar West, Chennai - 600 040.
 CIN : U70109TN2012PTC086184
 cosec@avigna.in
 www.avigna.in

All amounts are in Rupees lakhs unless otherwise stated
Statement of Standalone Financial results

Particulars	Quarter ended				Nine months ended		Year Ended 31
	31 Dec 2025	30 Sep 2025	31 Dec 2024	31 Dec 2025	31 Dec 2024	Mar 2025	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited	
1. Income							
a) Revenue from operations	-	109.08	-	109.08	-	197.50	
b) Other Income	823.59	1.69	3.39	825.28	7.75	34.52	
2. Total Income (a+b)	823.59	110.77	3.39	934.36	7.75	232.02	
3. Expenses							
a) Cost of construction and change in inventories	0.00	7.99	-	7.99	-	100.90	
b) Employee benefit expenses	4.71	-	-	4.71	-	-	
c) Finance cost	1,011.58	0.01	0.02	1,014.67	0.72	6.54	
d) Depreciation and amortisation	1.94	1.95	1.94	20.34	5.83	8.16	
d) Other expenses	15.87	20.42	2.80	40.59	11.58	98.58	
4. Total Expenses (3)	1,034.10	30.37	4.77	1,088.31	18.12	214.18	
5. Profit/(loss) before tax (2-4)	(210.51)	80.40	(1.38)	(153.95)	(10.37)	17.84	
6. Tax expenses							
a) Current tax	(18.73)	18.81	0.00	0.09	0.00	4.79	
a) Deferred tax	(33.17)	(3.72)	0.00	(36.89)	0.00	0.13	
7. Profit/(loss) for the year/period (5-6)	(158.61)	65.31	(1.38)	(117.14)	(10.37)	12.92	
8. Other comprehensive income/(loss)	-	-	-	-	-	0.00	
9. Total comprehensive Income for the year/period (7+8)	(158.61)	65.31	(1.38)	(117.14)	(10.37)	12.92	
10. Paid up equity share capital (face value Rs.100/-each)	2,335	2,335	2,335	2,335	2,335	2,335	
11. Other equity						1,12,771	
Earning per share (EPS) (of Rs.100 each):							
Basic (not annualised)	(6792.80)	2,797.10	(59.08)	(5016.80)	(444.15)	553.32	
Diluted (not annualised)	(6792.80)	2,797.10	(59.08)	(5016.80)	(444.15)	553.32	

For and on behalf of Board of Directors of Avigna Housing Private Limited



Place : Chennai
 Date : 9 Feb 2026



[Signature]
 Rajasekaran Naveen Manimarran
 Director
 DIN : 8502932

Avigna Housing Private Limited
 Regd office: Plot No 1822, I Block, 13th Main Road,
 Anna Nagar West, Chennai - 600 040.
 CIN : U70109TN2012PTC086184
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Disclosures in compliance with Regulations 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations for quarter ended 31 Dec 2025

Particulars	Numerator	Denominator	UOM	For the nine months ended 31 Dec 2025 (Unaudited)
Debt-equity ratio	Total Debt	Net worth	In times	32.58
Debt service coverage ratio	EBITDA	Interest Expenses + Principal payment for the period	In times	0.87
Interest service coverage ratio	EBIT	Interest Expenses	In times	0.85
Capital redemption reserve/debenture redemption reserve	NA	NA	Rs.Lakh	-
Net worth	NA	NA	Rs.Lakh	1,020.71
Net profit after tax (Rs. Lakh)	NA	NA	Rs.Lakh	(117.14)
Earnings per share basic (Rs.)	Net profit	No of equity shares	Rs	(5016.69)
Earnings per share diluted (Rs.)	Net profit	No of equity shares	Rs	(5016.69)
Current ratio	Current assets	Current Liabilities	In times	12.73
Long term debt to working capital	Long term debt	Current assets -Current liabilities	In times	3.58
Bad debts to Account receivable ratio	Bad debts	Accounts receivables	In percentage	-
Outstanding redeemable preference shares (quantity and value) (Numbers)	NA	NA	Rs.Lakh	-
Current liability ratio	Current Liabilities	Total Liabilities	In times	0.02
Total debts to total assets	Total Debt	Total Assets	In times	0.95
Debtors' turnover	Revenue	Average accounts receivables	In times	-
Asset coverage ratio on secured redeemable non-convertible debentures (NCD)	Assets pledged	Outstanding NCD	In times	0.30
Inventory turnover	Cost of Goods sold	Average Inventory	In times	0.00
Operating margin percent	Operating profit	Revenue	In percentage	32%
Net profit margin percent:	Net profit	Revenue	In percentage	-13%

For and on behalf of Board of Directors of Avigna Housing Private Limited

Place : Chennai
 Date : 9 Feb 2026



[Signature]
 Rajasekaran Naveen Manimarran
 Director
 DIN : 8502932



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Notes to results

- 1 The financial results are reviewed and approved by the Board of Directors of the company at their meeting held on 9 February 2026. The limited reviewed for the quarter and nine months ended 31 December 2025, as required under Regulation 52 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 have been carried out by the Statutory Auditors.
- 2 The financial statements of the Company for the financial year 2025 -26 have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder.
These are the Company's first financial statements prepared in accordance with Ind AS. The Company's previous financial statements for the year ended 1 April 2025 were prepared in accordance with Accounting Standards (AS) notified under the Companies (Accounting Standards) Rules, 2006. The date of transition to Ind AS is 1 April 2024
Previous year figures are re-grouped or re-classed to aligned with IND-AS where ever necessary.
- 3 The company has issued the Non convertible debenture on 6th November through private placement, and same was listed in BSE. Proceeds of the NCD were utilised for acquisition of project land and repayment of existing borrowing. These NCD instruments were BB stable rated by Acute rating agency
- 4 The Company has incorporated 7 subsidiaries to carry out its real estate development operations during the quarter.
- 5 The Government of India has enacted the following four Labour Codes, which subsume and replace multiple existing labour laws:
 1. Code on Wages, 2019
 2. Industrial Relations Code, 2020
 3. Occupational Safety, Health and Working Conditions Code, 2020
 4. Code on Social Security, 2020The Company has evaluated the potential impact of these Labour Codes on its financial statements, including impacts on employee-related costs, social security contributions, gratuity, leave encashment, and other employee benefits. Based on the assessment carried out, the Company does not expect any material financial impact on its financial statements upon implementation of these Codes
- 6 The Company is engaged in a single line of business i.e. development and sale of residential plots and the CODM reviews financial performance and allocates resources based on the overall performance of the Company. As a result, the Company has determined that it operates in a single operating segment in accordance with Ind AS 108
- 7 The figures for the quarter ended 31 December 2025 are the balancing figures between the unaudited figures in respect of the year-to-date period up to the end of the current quarter and the year-to-date figures up to the end of the corresponding quarter of the previous financial year.

For and on behalf of Board of Directors of Avigna Housing Private Limited

Place : Chennai

Date: 9 Feb 26




Rajasekaran Naveen Manimarran
Director
DIN : 8502932

