

May 26, 2026

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

Scrip Code: 977283

Sub: Outcome of the Board Meeting held on 26th May 2026 and compliance of Regulation 51(1) & 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. Pursuant to the provisions of Regulation 51(1) & 52(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with, Chapter VI of SEBI (Issue and Listing of Non-Convertible Securities) Regulations, 2021 and amendments thereof, please find enclosed the standalone unaudited financial results of the Company for the quarter ended March 31, 2026 and audited annual financial results of the Company for the year ended March 31, 2026 duly approved by the Board of Directors of the Company at their meeting held on May 26, 2026 commenced at 08:45 p.m. and concluded at 09:30 p.m.

Further, please note that the Statutory Auditors of the Company, M/s Sharp & Tannan, Chartered Accountants, has submitted the audit report for the year ended March 31, 2026 with unmodified opinion. The declaration in Form A is annexed below.

2. These results are also being uploaded on the Company's website (<https://avigna.in/ncd-issuance/>) as per regulation 62 of the SEBI Listing Regulations. 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



Declaration pursuant to Regulation 52(3)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Date: May 26, 2026

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

Subject: Declaration pursuant to Regulation 52(3)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 52(3)(a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we hereby declare that the Statutory Auditors of the Company, M/s. Sharp & Tannan, Chartered Accountants (Firm Registration No. 0037925), have issued the Audit Report with an unmodified opinion on the audited financial results of the Company for the financial year ended 31 March, 2026.

The aforesaid declaration is being furnished in compliance with Regulation 52(3)(a) of the SEBI (LODR) Regulations, 2015.

Kindly take the same on your records.

Thanking you,
For Avigna Housing Private Limited

Rajasekaran Naveen Manimarran
Director



DIN: 08502932

Place: Chennai

CIN : U70109TN2012PTC086184

Independent auditor's report on audited standalone financial results of Avigna Housing Private Limited for the quarter and year ended 31 March 2026

To
The Board of Directors of Avigna Housing Private Limited

Opinion

1. We have audited the accompanying statement of standalone financial results of Avigna Housing Private Limited ('the Company') for the quarter and year ended 31 March 2026 ('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the statement:
 - A. is presented in accordance with the requirements of Regulation 52 of the Listing Regulations and;
 - B. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the quarter and year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SA's or 'Standards') specified under section 143(10) of the Companies Act, 2013 (the 'Act') and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ('ICAI'). Our responsibilities under those Standards are further described in the 'Auditor's responsibilities for the Audit of the Statement' 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 ('ICAI') together with the ethical requirements that are relevant to our audit of the statement under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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Board of Director's responsibilities for the Statement

4. This Statement, which includes the standalone financial results is the responsibility of the Company's Board of Directors and has been approved by them for issuance. The Statement has been compiled from the audited standalone financial statements for the year ended 31 March 2026. The Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under section 133 of the Act read with relevant rules issued there under, RBI Guidelines and other accounting principles generally accepted in India, and in compliance with Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 Statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error.
5. In preparing the Statement, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the statement as a whole is 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 this Statement.

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8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- a) identify and assess the risks of material misstatement of the Statement, 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;
 - b) 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 Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls in place with reference to standalone financial statements and the operating effectiveness of such controls;
 - c) evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
 - d) conclude on the appropriateness of Board of Director'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 Statement 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;
 - e) evaluate the overall presentation, structure, and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation;
 - f) obtain sufficient appropriate audit evidence regarding the standalone financial results of the Company to express an opinion on the same.
9. Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.
10. 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.

11. 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 matters

12. The Statement includes the standalone financial information for the year ended 31 March 2025 which is based on the previously issued statutory financial statements prepared in accordance with the Companies (Accounting Standards) Rules, 2021, audited by the predecessor auditor whose report 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 Ind AS, which have been audited by us.
13. The Statement includes the standalone results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to nine months ended 31 December 2025 which were subjected to limited review by us.
14. The Statement includes the results for the quarter ended 31 March 2025 being the balancing figures between the audited figures in respect of the full financial year and the unaudited year to date figures up to nine months ended 31 December 2024, which is as provided by the management and have not been reviewed by us or the predecessor auditor.

Our opinion on the Statement is not modified in respect of these matters.

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



P Rajesh Kumar
Partner

Membership No. 225366
UDIN: 26225366KKKULN3715

Place: Chennai
Date: 26 May 2026

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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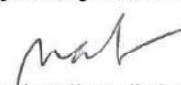
All amounts are in Rupees lakhs unless otherwise stated

Statement of audited standalone Balance Sheet

Particulars	As at 31 Mar 2026	As at 31 Mar 2025
ASSETS		
Non-current assets		
Property, plant and equipment	10.98	33.25
Financial assets		
Investments	6.99	-
Loans	9,671.57	-
Deferred tax asset (Net)	417.09	3.44
Current tax (Net)	36.79	-
Total non-current assets (A)	10,143.42	36.69
Current assets		
Inventories	4,221.32	1,391.38
Financial assets		
Cash and cash equivalents	27.85	1.13
Other bank balances	4,902.76	0.04
Loans	15,473.58	2.28
Other current assets	298.13	142.54
Total current assets (B)	24,923.64	1,537.37
Total assets (A+B)	35,067.06	1,574.06
Equity and liabilities		
Equity		
Equity share capital	2.34	2.34
Other equity	(101.84)	1,135.51
Total equity (C)	(99.50)	1,137.85
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	31,975.28	-
Total non-current liabilities (D)	31,975.28	-
Current liabilities		
Financial liabilities		
Borrowings	3,050.23	260.90
Trade payables		
- total outstanding dues of micro and small enterprises	-	105.52
- total outstanding dues of creditors other than micro and small enterprises	105.62	35.72
Other financial liabilities	1.71	0.37
Other current liabilities	33.72	29.00
Current tax liabilities (Net)	-	4.70
Total current liabilities (E)	3,191.28	436.21
Total liabilities (D+E) F	35,166.56	436.21
Total equity and liabilities (C+F)	35,067.06	1,574.06

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

Place : Chennai
 Date : 26 May 2026


 Rajasekaran Naveen Manimarran
 Director
 DIN : 08502932



Avigna Housing Private Limited

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Anna Nagar West, Chennai - 600 040.

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Statement of standalone financial results

Particulars	Quarter ended			Year ended	
	31 Mar 2026 (Audited)	31 Dec 2025 (Unaudited)	31 Mar 2025 (Audited)	31 Mar 2026 (Audited)	31 Mar 2025 (Audited)
1. Income					
a) Revenue from operations	35.70	-	197.50	144.78	197.50
b) Other income	259.22	823.59	26.77	1,084.50	34.52
2. Total Income (a+b)	294.92	823.59	224.27	1,229.28	232.02
3. Expenses					
a) Cost of construction and change in inventories	2.16	-	100.90	10.15	100.90
b) Employee benefit expenses	4.62	4.71	-	9.33	-
c) Finance cost	1,728.28	1,011.58	5.82	2,742.95	6.54
d) Depreciation	1.94	1.94	2.33	22.28	8.16
d) Other expenses	54.89	15.87	87.00	95.48	98.58
4. Total Expenses (3)	1,791.89	1,034.10	196.05	2,880.19	214.18
5. Profit / (loss) before tax (2-4)	(1,496.97)	(210.51)	28.22	(1,650.91)	17.84
6. Tax expense					
a) Current tax	-	(18.73)	4.79	0.09	4.79
a) Deferred tax	(376.76)	(33.17)	0.13	(413.65)	0.13
Total Tax Expense	(376.76)	(51.90)	4.92	(413.56)	4.92
7. Profit / (loss) for the year / period (5-6)	(1,120.21)	(158.61)	23.30	(1,237.35)	12.92
8. Other comprehensive income / (loss)	-	-	-	-	-
9. Total comprehensive income for the year / period (7+8)	(1,120.21)	(158.61)	23.30	(1,237.35)	12.92
10. Paid up equity share capital (face value Rs.100/-each)				2.34	2.34
11. Other equity				(101.84)	1,135.51
Earning per share (EPS) (of Rs.100 each):					
Basic (Rs.)	(47,974.80)	(6,792.72)	997.86	(52,991.49)	553.32
Diluted (Rs.)	(47,974.80)	(6,792.72)	997.86	(52,991.49)	553.32

Refer accompanying notes to the financials results for the quarter and year ended 31 Mar 2026

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

Place : Chennai
Date : 26 May 2026
Rajasekaran Naveen Manimarran
Director
DIN : 08502932

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Statement of audited standalone cash flow statement

Particulars	For the year ended 31 Mar 2026	For the year ended 31 Mar 2025
Cash flow from operating activities:		
Profit / (Loss) before tax for the year	(1,650.92)	17.84
Adjustments for		
Depreciation expense	22.28	8.16
Unclaimed balances written back	(16.92)	-
Finance costs	2,742.95	6.54
Interest income	(1,065.89)	-
Operating cash flows before working capital changes	31.51	32.54
Changes in working capital:		
(Increase)/ Decrease in inventories	(2,829.94)	67.18
(Increase)/ Decrease in trade receivables	-	12.16
(Increase)/ Decrease in other current assets	(155.59)	(52.51)
Increase/ (Decrease) in trade payables	(18.71)	73.16
Increase/ (Decrease) in other current liabilities	4.72	(111.53)
Increase/ (Decrease) in other financial liabilities	1.34	-
Cash generated from operations	(2,966.66)	21.00
Net income tax (paid)	(41.58)	(3.80)
Net cash generated from operating activities (A)	(3,008.24)	17.20
B. Cash flow from investing activities		
Interest received	276.84	-
Acquisition of subsidiaries	(6.99)	-
Loans given (Net of repayment)	(24,353.82)	26.11
Movement in other bank balances	(4,902.73)	6.70
Net cash (used in) / generated from investing activities (B)	(28,986.70)	32.81
C. Cash flow from financing activities		
Proceeds from short-term borrowings (Net)	289.33	(43.28)
Proceeds from long-term borrowings	32,500.00	-
Expenses for issue of NCD	(240.23)	-
Interest paid	(527.44)	(6.54)
Net cash (used in)/generated from financing activities (C)	32,021.66	(49.82)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	26.72	0.19
Cash and cash equivalents at the beginning of the year	1.13	0.94
Cash and cash equivalents at the end of the year	27.85	1.13

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


 Rajasekaran Naveen Manimarran
 Director
 DIN : 08502932

Place : Chennai
 Date : 26 May 2026



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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 the year ended 31 March 2026

Particulars	Numerator	Denominator	UOM	For the year ended 31 Mar 2026 (Audited)
Debt-equity ratio	Total debt	Net worth	In times	(352.02)
Debt service coverage ratio	EBITDA	Interest expenses + Principal payment for the period	In times	0.26
Interest service coverage ratio	EBIT	Interest expenses	In times	0.41
Capital redemption reserve/debenture redemption reserve	NA	NA	Rs. Lakhs	-
Net worth	NA	NA	Rs. Lakhs	(99.50)
Net profit after tax (Rs. Lakh)	NA	NA	Rs. Lakhs	(1,237.35)
Earnings per share basic (Rs.)	Net profit	No. of equity shares	Rs	(52,991.49)
Earnings per share diluted (Rs.)	Net profit	No. of equity shares	Rs	(52,991.49)
Current ratio	Current assets	Current liabilities	In times	7.81
Long term debt to working capital	Long term debt	Current assets - current liabilities	In times	1.47
Bad debts to account receivable ratio	Bad debts	Accounts receivables	In percentage	-
Outstanding redeemable preference shares (quantity and value) (Numbers)	NA	NA	Rs. Lakhs	-
Current liability ratio	Current liabilities	Total liabilities	In times	0.09
Total debts to total assets	Total debt	Total assets	In times	1.00
Debtors' turnover	Revenue	Average accounts receivables	In times	-
Security coverage ratio on secured redeemable non-convertible debentures (NCD)	Assets pledged	Outstanding NCD	In times	NA (refer consolidated results)
Inventory turnover	Cost of goods sold	Average inventory	In times	0.00
Operating margin percent	Operating profit	Revenue	In percentage	18%
Net profit margin percent	Net profit	Revenue	In percentage	(854.64%)

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

Place : Chennai
 Date : 26 May 2026


 Rajasekaran Naveen Manimarran
 Director
 DIN : 08502932



Independent auditor's report on audited consolidated financial results of Avigna Housing Private Limited for the year ended 31 March 2026

To
The Board of Directors of Avigna Housing Private Limited

Opinion

1. We have audited the accompanying statement of consolidated annual financial results of Avigna Housing Private Limited ('the Company' or 'the Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as 'the Group') for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - A. includes the financial results of the subsidiaries as given in Annexure 1;
 - B. are presented in accordance with the requirements of Regulation 52 of the Listing Regulations in this regard; and
 - C. gives a true and fair view, in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act 2013 ('the Act') read with relevant rules thereunder and other accounting principles generally accepted in India, of the consolidated total comprehensive income (comprising net loss and other comprehensive income), the consolidated assets and liabilities, the consolidated cashflows, and other financial information of the Group for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('Standards') specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ('ICAI'). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the ICAI together with the ethical requirements that are relevant to our audit of the Statement under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

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Board of Director's responsibilities for the Statement

4. This Statement which includes the consolidated financial results, is the responsibility of the Holding Company's Board of Directors and has been approved by them for issuance. The Statement has been compiled from the audited consolidated financial statements for the year ended 31 March 2026. The Holding Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Board of Directors of the Holding company, as aforesaid.
5. In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's responsibilities for the audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards 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 this Statement.

S&T

8. As part of an audit in accordance with Standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
- a) identify and assess the risks of material misstatement of the Statement, 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.
 - b) 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 Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - c) evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - d) conclude on the appropriateness of the Board of Directors' 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 ability of the Group 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 Statement 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 Group to cease to continue as a going concern.
 - e) evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
 - f) obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors.
9. Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial statements.
10. We communicate with those charged with governance of the Holding company and such other entities included in the Statement of which we are the independent auditors 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.

11. 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 Matters

12. The comparative financial information presented in the Statement, being the standalone financial information of the Company, which is based on the previously issued statutory financial statements prepared in accordance with the Companies (Accounting Standards) Rules, 2021, as amended, audited by the predecessor auditor whose report dated 02 July 2025 for the year ended 31 March 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 Ind AS, which have been audited by us.

Our opinion is not modified in respect of the above matter.

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



P. Rajesh Kumar
Partner

Membership No. 225366
UDIN: 26225366GVRFEE2395

Place: Chennai
Date: 26 May 2026

Annexure 1 – List of entities included in the Statement

1. Avigna Bhaaskara Private Limited (incorporated on 9 September 2025)
2. Avigna Nivaasa Private Limited (incorporated on 11 September 2025)
3. Avigna Prithvi Private Limited (incorporated on 6 September 2025)
4. Avigna Siddhi Private Limited (incorporated on 6 September 2025)
5. Avigna Sukrti Private Limited (incorporated on 8 September 2025)
6. Avigna Sundhara Private Limited (incorporated on 8 September 2025)
7. Avigna Vaibava Private Limited (incorporated on 8 September 2025)
8. Avigna Dhara Vardhini Private Limited (incorporated on 19 March 2026)
9. Avigna Sri Dhara Private Limited (incorporated on 19 March 2026)
10. Avigna Suvarna Bhuvi Private Limited (incorporated on 20 March 2026)

S&T

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Statement of Consolidated Financial results

Particulars	Year Ended	
	31 Mar 2026 (Audited)	31 Mar 2025 (Audited)
1. Income		
a) Revenue from operations	144.78	197.50
b) Other Income	1,084.50	34.52
2. Total Income (1)	1,229.28	232.02
3. Expenses		
a) Cost of construction and change in inventories	10.15	100.90
b) Employee benefit expenses	9.33	-
c) Finance cost	2,742.95	6.54
d) Depreciation	22.28	8.16
e) Other expenses	120.91	98.58
4. Total Expenses (3)	2,905.62	214.18
5. Profit /(loss) before tax (2-4)	(1,676.34)	17.84
6. Tax expenses		
a) Current tax	0.09	4.79
b) Deferred tax	(413.65)	0.13
Total Tax expenses	(413.56)	4.92
7. Profit/(loss) after tax (5-6)	(1,262.78)	12.92
8. Other comprehensive income /(loss)	-	-
9. Total comprehensive Income for the year (7+8)	(1,262.78)	12.92
10. Profit /(Loss) attributable to:		
Owners of the Company	(1262.75)	-
Non-controlling Interest	(0.03)	-
	(1,262.78)	12.92
11. Other Comprehensive Income Attributable to:		
Owners of the Company	-	-
Non-controlling Interest	-	-
12. Total Comprehensive Income Attributable to:		
Owners of the Company	(1,262.75)	-
Non-controlling Interest	(0.03)	-
	(1,262.78)	-
13 Paid up equity share capital (face value Rs.100/-each)	2.34	2.34
14. Other equity attributable to the owners of the Company	(127.25)	1,135.51
Earning per share (EPS) (of Rs.100 each):		
Basic (Rs.)	(54,079.23)	553.32
Diluted (Rs.)	(54,079.23)	553.32

Refer accompanying notes to the financials results for the year ended 31 Mar 2026

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



Rajasekaran Naveen Manimarran
 Director
 DIN : 08502932

Place : Chennai
 Date : 26 May 2026



Avigna Housing Private LimitedRegd 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

Consolidated Statement of Assets and Liabilities:

Particulars	As at 31 Mar 2026 (Audited)	As at 31 Mar 2025 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	10.98	33.25
Financial assets		
Loans	9,671.57	-
Deferred tax asset (Net)	417.09	3.44
Current tax (net)	36.79	-
Total non current assets (A)	10,136.43	36.69
Current assets		
Inventories	18,717.55	1,391.38
Financial assets		
Cash and cash equivalents	28.84	1.13
Other bank balances	4,902.76	0.04
Loans	964.94	2.28
Other current assets	298.13	142.54
Total current assets (B)	24,912.22	1,537.37
Total assets (A+B)	35,048.65	1,574.06
Equity and Liabilities		
Equity		
Equity share capital	2.34	2.34
Other equity	(127.25)	1,135.51
Equity attributable to the owners of the Company	(124.91)	1137.85
Non controlling interest	(0.02)	-
Total Equity (C)	(124.93)	1137.85
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	31,975.28	-
Total non-current liabilities (D)	31,975.28	-
Current liabilities		
Financial liabilities		
Borrowings	3,050.23	260.90
Trade payables		
- total outstanding dues of micro and small enterprises	-	105.52
- total outstanding dues of creditors other than micro and small enterprises	112.62	35.72
Other financial liabilities	1.71	0.37
Other current liabilities	33.74	29.00
Current tax liabilities (Net)	-	4.70
Total current liabilities (E)	3,198.30	436.21
Total liabilities (D+E) F	35,173.58	436.21
Total equity and liabilities (C+F)	35,048.65	1,574.06


For and on behalf of Board of Directors of
Avigna Housing Private LimitedPlace : Chennai
Date : 26 May 2026Rajasekaran Naveen Manimarran
Director
DIN : 08502932

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 Statement of audited consolidated Cash Flow Statement

Particulars	For the year ended 31 Mar 2026	For the year ended 31 Mar 2025
Cash flow from operating activities:		
Profit / (Loss) before tax for the year	(1,676.34)	17.84
Adjustments for		
Depreciation expenses	22.28	8.16
Unclaimed balances written back	(16.92)	-
Finance costs	2,742.95	6.54
Interest income	(1,065.89)	-
Operating cash flows before working capital changes	6.08	32.54
Changes in working capital:		
(Increase)/ Decrease in Inventories	(17,326.17)	67.18
(Increase)/ Decrease in Trade receivables	-	12.16
(Increase)/ Decrease in Other current assets	(155.57)	(52.51)
Increase/ (Decrease) in trade payables	(11.71)	73.16
Increase/ (Decrease) in other current liabilities	4.73	(111.53)
Increase/ (Decrease) in other financial liabilities	1.34	-
Cash generated from operations	(17,481.30)	21.00
Net income tax (paid)	(41.58)	(3.80)
Net cash generated from operating activities (A)	(17,522.88)	17.20
B. Cash flow from investing activities		
Interest received	276.84	-
Loans give (net of repayment)	(9,845.18)	26.11
Movement in other bank balances	(4,902.73)	6.70
Net cash (used in) / generated from investing activities (B)	(14,471.07)	32.81
C. Cash flow from financing activities		
Proceeds from short-term borrowings (net)	289.33	(43.28)
Proceeds from long-term borrowings	32,500.00	-
Expenses for issue of NCD	(240.23)	-
Interest paid on borrowings	(527.44)	(6.54)
Net cash (used in) / generated from financing activities (C)	32,021.66	(49.82)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	27.71	0.19
Cash and cash equivalents at the beginning of the period	1.13	0.94
Cash and cash equivalents at the end of the year	28.84	1.13

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


 Rajasekaran Naveen Manimarran
 Director
 DIN : 08502932



Place : Chennai
 Date : 26 May 2026



Avigna Housing Private Limited

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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 the year ended 31 Mar 2026

Particulars	Numerator	Denominator	UOM	For the Year ended 31 Mar 2026 (Audited)
Debt-equity ratio	Total Debt	Net worth	In times	(280.42)
Debt service coverage ratio	EBITDA	Interest Expenses + Principal payment for the period	In times	0.26
Interest service coverage ratio	EBIT	Interest Expenses	In times	0.39
Capital redemption reserve/debenture redemption reserve	NA	NA	Rs.Lakh	-
Net worth	NA	NA	Rs.Lakh	(124.91)
Net profit after tax (Rs. Lakh)	NA	NA	Rs.Lakh	(1,262.78)
Earnings per share basic (Rs.)	Net profit	No. of equity shares	Rs	(54,079.23)
Earnings per share diluted (Rs.)	Net profit	No. of equity shares	Rs	(54,079.23)
Current ratio	Current assets	Current Liabilities	In times	7.79
Long term debt to working capital	Long term debt	Current assets - Current liabilities	In times	1.47
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	0.09
Total debts to total assets	Total Debt	Total Assets	In times	1.00
Debtors' turnover	Revenue	Average accounts receivables	In times	-
Security coverage ratio on secured redeemable non-convertible debentures (NCD) (Refer Note 1)	Assets pledged	Outstanding NCD	In times	1.10
Inventory turnover	Cost of Goods sold	Average Inventory	In times	0.00
Operating margin percent	Operating profit	Revenue	In percentage	0.5%
Net profit margin percent:	Net profit	Revenue	In percentage	-872%

Note 1:

Assets pledged includes the secured assets of the following Obligors to the Debenture Deed a) Avigna Amaira Private Limited, b) Avigna Jeya Private Limited and c) Avigna Parks Private Limited

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

Place : Chennai
Date : 26 May 2026


Rajasekaran Naveen Manimarran
Director
DIN : 08502932



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Notes to the statements of audited standalone and consolidated financials results for the year ended 31 Mar 2026

- 1 The Statements of standalone and consolidated financial results for the year ended 31 March 2026, has been reviewed and approved by the Board of Directors of the company at their meeting held on 26 May 2026. The audit for the year ended 31 March 2026, as required under Regulation 52 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 have been carried out by the Statutory Auditors, who have issued unmodified opinion on these financial results
- 2 These financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules 2015 as amended. The Company has adopted Ind AS from 1 April 2025 with effective transition date of 1 April 2024 and accordingly these financial results together with the results for the comparative previous year have been prepared in accordance with the recognition and measurement principles as laid down in Ind AS prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India.

The transition to Ind AS has been carried out from the erstwhile Accounting Standards notified under the Act read with Companies (Accounting Standards) Rules 2021, as amended, and other generally accepted accounting principles in India (collectively referred to as the "Previous GAAP"). Accordingly, the impact of transition has been recorded in the opening reserves as on 1 April 2024 and the corresponding adjustments pertaining to comparative previous year as presented in these financial results have been restated / reclassified in order to conform to current year presentation. These financial results have been drawn up on the basis of Ind AS that are applicable to the Company as at 31 March 2026.

As required by paragraph 32 of Ind AS 101 'First time Adoption of Ind AS', the reconciliation of equity as reported under previous GAAP and as restated under Ind AS are summarised below:

Particulars	Equity Reconciliation as at 31 Mar 2025 (Rs. Lakhs)
Equity as reported under previous GAAP	1,127.72
Adjustments:	
Add: Change in deferred tax liabilities	7.79
Equity as reported under Ind AS	1,135.51

The figures for the last quarter are the balancing figures between the audited figures in respect of the financial year ended 31 March 2026 / 31 March 2025 and unaudited year to date figures up to 31 December 2025/ 31 December 2024 respectively. The unaudited results of 31 December 2025 were subjected to limited review by the statutory auditors of the company. The figures for the period ended 31 December 2024 have not been subjected to audit or limited review.



3 The holding company incorporated ten (10) wholly owned subsidiaries during the year to carry out its real estate development operations. The consolidated financial results for the financial year ended 31 March 2026 have been prepared in accordance with Indian Accounting Standard 110 'Consolidated Financial Statements'. The consolidated financial results reflects the financial results and financial position of the holding company and its ten subsidiaries as listed below:

1. AVIGNA BHAASKARA PRIVATE LIMITED (incorporated on 9 September 2025)
2. AVIGNA NIVASA PRIVATE LIMITED (incorporated on 11 September 2025)
3. AVIGNA PRATHVI PRIVATE LIMITED (incorporated on 6 September 2025)
4. AVIGNA SUKRTI PRIVATE LIMITED (incorporated on 8 September 2025)
5. AVIGNA SIDDHI PRIVATE LIMITED (incorporated on 6 September 2025)
6. AVIGNA SUNDHARA PRIVATE LIMITED (incorporated on 8 September 2025)
7. AVIGNA VAIBAVA PRIVATE LIMITED (incorporated on 8 September 2025)
8. AVIGNA DHARA VARDHINI PRIVATE LIMITED (incorporated on 19 March 2026)
9. AVIGNA SRI DHARA PRIVATE LIMITED (incorporated on 19 March 2026)
10. AVIGNA SUVARNA BHUVI PRIVATE LIMITED (incorporated on 20 March 2026)

The Comparative financial information presented in the Consolidated Statement represents the Standalone financial results for the financial year 2024-25, since consolidated financial results are prepared for the first time in FY 2025-26.

4 Prior to incorporation of subsidiaries and debt-listing, the holding company was not required to prepare and present standalone and consolidated financial results. Further, the Group is required to prepare and present consolidated financial results on an annual basis in accordance with the SEBI (LODR) Regulations, 2015, as amended. accordingly no consolidation was done. Accordingly, comparative financial information for the quarters have not been presented in these consolidated financial results. The standalone financial results of the holding company for the year ended 31 March 2025 have been presented as the closest comparable period in these consolidated financial results.

5 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

6 During the quarter ended 31 March 2026, the Company amended the terms of the loans granted to its wholly owned subsidiaries to be interest-free from inception. Accordingly, the interest income recognised up to 31 December 2025 amounting to Rs. 432.15 lakhs has been waived off and reversed in these financial results.

7 The Government of India has enacted the following four Labour Codes, which subsume and replace multiple existing labour laws:

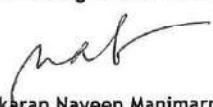
1. Code on Wages, 2019
2. Industrial Relations Code, 2020
3. Occupational Safety, Health and Working Conditions Code, 2020
4. Code on Social Security, 2020

The 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, there is no material financial impact on its financial statements upon implementation of these Codes

8 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

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

Place : Chennai
Date : 26 May 2026


Rajasekaran Naveen Manimarran
Director
DIN : 08502932

