



(Erstwhile Arham Technologies Private Limited)

CIN: L52335CT2013PLC001207

Regd. Office & Factory: Plot No. 15, Electronic Manufacturing Cluster, Sector-22, Village Tuta, Atal Nagar Nava Raipur, Raipur, Chhattisgarh, 492015.

Tel-9925130931. Email- support@arhamtechnologies.co.in

Corporate Office: 5, Chirakoot Complex, Opp. Vyavsayik Sahkari Bank, Jawahar Nagar, Raipur, Chhattisgarh, 492001.

Tel-07712223415. www.arhamtechnologies.co.in

To,
The Manager,
Listing Department,
National Stock Exchange Limited,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400051

Symbol: ARHAM

Dear Sir/ Madam,

Sub: Submission of Annual Report.

Pursuant to Regulation 34 (1) of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, we are submitting herewith the Annual Report of Company for the Financial Year 2025-26, including Notice convening 13th Annual General Meeting (**AGM**) of members of the company scheduled to be held on Wednesday, 22nd July, 2026 at 12:30 P.M. at registered office of the company which was sent in electronic mode to the Members. The Annual Report for the Financial Year 2025-26 is also available at the Company's website <https://www.arhamtechnologies.co.in/annualReport>.

For your information and record.

Kindly acknowledge and oblige.

Thanking you,

Yours faithfully,

For Arham Technologies Limited

Pooja Avinash Gandhewar

Company Secretary cum Compliance Officer

Date: 29th June, 2026

ANNUAL REPORT

— 2025-26 —

ENGINEERING TOMORROW.
ENRICHING EVERYDAY LIFE.



ADVANCED
MANUFACTURING



INNOVATIVE
SOLUTIONS



TRUSTED
QUALITY



MADE IN INDIA
FOR INDIA

POWERING INDIA'S
SMARTER FUTURE

Erstwhile Arham Technologies Private Limited)
CIN: L52335CT2013PLC001207
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Manufacturing Cluster, Sector-22, Village Tuta, Atal Nagar
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LEADING THE FUTURE OF HOME APPLIANCE MANUFACTURING

PREMIUM MASS MARKET

BRAND OF INDIA

FROM



TRADING
ELECTRONIC
APPLIANCES



ASSEMBLY
ELECTRONIC
APPLIANCES



MANUFACTURER
OF CONSUMER
DURABLES



PREMIUM MASS
MARKET
BRAND OF INDIA

NOW

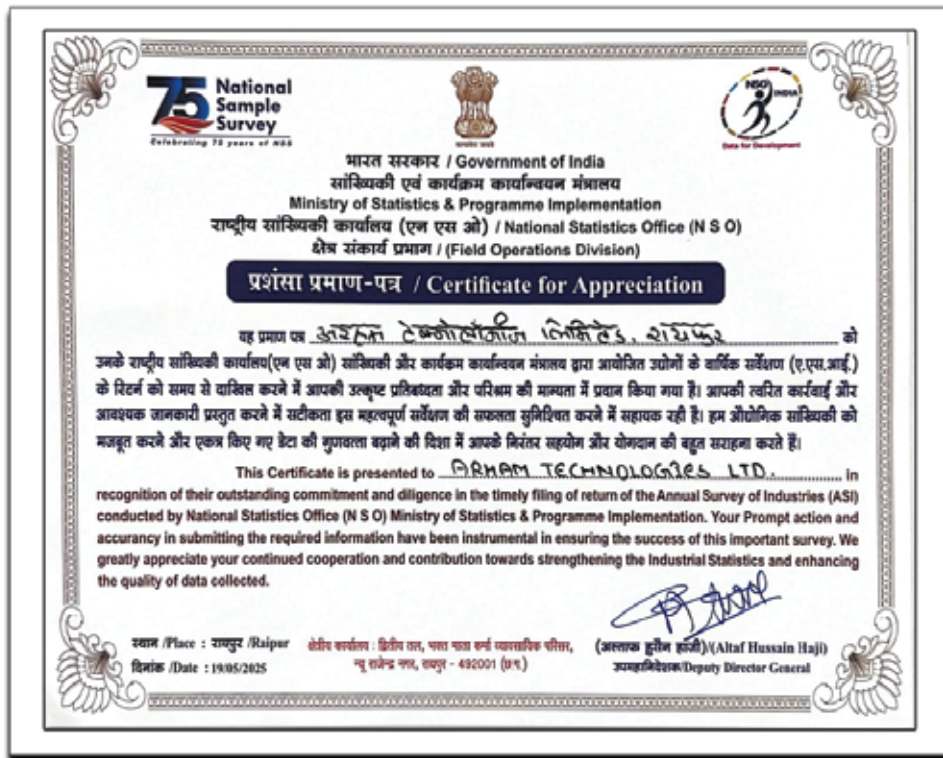


At Arham Technologies Limited, growth is not a race – it's a responsibility.

Founded in 2013 in Chhattisgarh, Arham was built on the belief that Bharat's future must be shaped by its own hands – with skill, scale, and purpose. Over the years, Arham has emerged as a trusted force in India's electronics manufacturing sector – backed by world-class infrastructure including Class 1K clean rooms, ESD controlled assembly lines, automated stator winding, and multi-stage quality testing systems. We manufacture Smart Televisions, Ceiling Fans, Table Fans, Pedestal Fans, Exhaust Fans, and Air Coolers – essential products that meet the everyday needs of Indian households. Each product is engineered for performance, durability, and reliability in real-world conditions – from voltage fluctuations to extended operating hours. Our manufacturing focus reflects our strength – built on mastery, not spread thin across categories.

We prioritise quality, consistency, and long-term impact in every product we produce. Taking this commitment from factory to household is our in-house brand – Starshine. Born with the vision to deliver high-quality, accessible appliances to the heart of India, Starshine brings the same discipline, trust, and care into homes across the country. Starshine is fast becoming a familiar name across India's growing consumption corridors – trusted by families who seek value without compromise, and technology that's built to last. Today, Starshine's product range includes: Smart Televisions, Washing Machines, Ceiling Fans, Table Fans, Pedestal Fans, Exhaust Fans, Mixer Grinders, and Air Coolers. Arham is proudly certified by BIS, ISO, BEE, and ZED, and aligned with the national vision of Aatmanirbhar Bharat. But beyond certifications, it is our conviction that drives us – to manufacture with integrity, scale with responsibility, and serve Bharat with pride. This is Arham - built with purpose, driven by belief, and made for Bharat.

AWARDS & RECOGNITION



Arham Technologies Limited was awarded for its **extra ordinary contribution to Make in India**, at an event organised by Swadeshi Jagran Manch. Our Directors Mr. Ankit Jain & Mr. Anekant Jain receiving the award by Honourable Chief Minister of Chhattisgarh, Shri Vishnu Deo Sai.





PROUD TO ANNOUNCE OUR

BRAND AMBASSADOR

VICKY KAUSHAL

is the Brand Ambassador of

STARSHINE»»

"A partnership built on trust,
driven by shared values."



PRODUCT PORTFOLIO



1 Smart Televisions

- 3 Years Comprehensive Warranty
- 32" to 98" 4K Smart TVs
- Google TV, WebOS, Cloud TV integration
- Annual Capacity: 3 Lacs unit per year



2 Fans

(Celing, BLDC, Pedestal, Table, Exhaust)

- 5 Years Comprehensive Warranty
- Made for Indian climatic conditions
- BLDC & Induction, Ceiling, Table, Pedestal, Exhaust Fans
- Annual Capacity: 5 Lacs unit per year



3 Home Appliances

(Washing Machine, Mixer Grinder, Air Cooler)

- Air Coolers, Washing Machines, Mixer Grinders
- Heavy-duty design for Indian households
- Growing contribution to revenue mix
- Annual Capacity: 50K+ unit per year

SMART TELEVISIONS



FANS

(Ceiling, BLDC, Pedestal, Table, Exhaust)

Annual Production Capacity:
5,00,000 UNITS

✔ 8-Stage Quality Testing - Ensures airflow, stability, safety, and durability with BIS & BEE certification

✔ Energy-Efficient BLDC Technology - Saves power without compromising performance.

✔ Strong replacement demand in semi-urban and rural India.

✔ Peak seasonal demand driven by extended summers and heatwaves.



HOME APPLIANCES

Annual Production Capacity:
50,000+ UNITS

(Washing Machine, Mixer Grinder, Air Cooler)

- ✓ Affordable appliance category growing among first-time home buyers.
- ✓ Rugged motors and high air delivery for long-lasting performance.
- ✓ Designed to handle tough grinding, low water pressure, and variable voltage. Designed to handle tough grinding, low water pressure, and variable voltage.
- ✓ Rising demand in regional markets for semi-automatic washers and air coolers.



MESSAGE FROM THE DESK OF THE MANAGING DIRECTOR



MR. ROSHAN JAIN

Managing Director

Dear Shareholders,

It gives me immense pleasure to present the Annual Report of Arham Technologies Limited for FY2025-26, a year that marks yet another significant milestone in our journey of building a proudly Indian, technology-driven consumer electronics enterprise.

At Arham, we have always believed that sustainable growth is not merely measured by financial performance, but by our ability to create enduring value for customers, employees, channel partners and shareholders. Guided by this philosophy, FY2025-26 has been a year of purposeful expansion, strategic investments and transformational progress.

During the year, your Company delivered a robust financial performance, recording consolidated revenue from operations of ₹118.57 Crore and Profit After Tax of ₹12.20 Crore. These results reflect the strength of our business model, disciplined execution and the unwavering trust that our customers and partners have placed in us. More importantly, they validate our long-term strategy of combining manufacturing excellence with brand-led growth.

Over the years, Arham has evolved from being a regional electronics assembler into an integrated consumer durables manufacturer with a rapidly expanding portfolio and an increasingly recognised consumer brand. Today, through our flagship brand STARSHINE, we cater to the aspirations of millions of Indian households by offering premium-quality products at affordable price points. Our growing presence across Smart Televisions, Fans, BLDC Fans, Air Coolers, Washing Machines, Mixer Grinders and Interactive Flat Panel Displays positions us strongly to participate in India's next wave of consumption growth. The year was also marked by several strategic initiatives that will shape our future growth trajectory. The successful fund raise of ₹53.5 Crore has significantly strengthened our balance sheet and provided us with the resources necessary to accelerate our expansion plans. The acquisition of additional land at the Electronic Manufacturing Cluster in Nava Raipur and our ongoing backward integration initiatives across injection moulding, sheet metal fabrication, motors and packaging will improve operational efficiencies, strengthen supply-chain resilience and support long-term margin expansion.

We also entered the promising Interactive Flat Panel Display ("IFPD") segment with Google EDLA-certified products, opening up substantial opportunities in smart classrooms, educational institutions, government projects and enterprise applications. As India rapidly embraces digital learning and collaborative technologies, we believe this segment can emerge as a meaningful growth driver in the years ahead.

Equally significant was our decision to appoint acclaimed actor Mr. Vicky Kaushal as the Brand Ambassador for STARSHINE. This association reflects our aspiration of transforming STARSHINE into one of India's most trusted premium mass-market consumer electronics brands. We believe strong brands are built on trust, reliability and consistent customer experience, and we remain committed to strengthening each of these pillars.

India today stands at the cusp of a manufacturing renaissance. Government initiatives such as Make in India, Aatmanirbhar Bharat and increasing localisation across electronics manufacturing are creating an enabling ecosystem for domestic manufacturers. With our state-of-the-art manufacturing infrastructure, strong distribution network, expanding dealer ecosystem and clear strategic roadmap, Arham is exceptionally well positioned to capitalise on these opportunities.

Looking ahead, our priorities remain clear: deepen backward integration, strengthen brand equity, expand distribution across Bharat, increase manufacturing efficiencies, diversify our product portfolio and continue delivering superior value to all stakeholders.

I would like to place on record my sincere gratitude to our shareholders, customers, employees, bankers, suppliers, dealers, business associates and regulatory authorities for their continued support and confidence in Arham Technologies. I would also like to express my appreciation to my fellow Board members for their guidance and invaluable contributions.

As we move into the future, we do so with confidence, ambition and an unwavering commitment to excellence. Together, we shall continue building a stronger, larger and globally competitive Arham Technologies.

Warm Regards,
Roshan Jain
Managing Director

MANUFACTURING POWERHOUSE

RAIPUR, CHHATTISGARH
Central India hub

45,000+ sq. ft.
state of art facility



**Harnessing cutting-edge
automated systems**



**24/7 Operational readiness
with lean manufacturing**



**100% Multi-stage
testing**



**ISO 9001:2008, ISO 45001,
ISO 14001, BIS & BEE,
ZED certified**

LAND ACQUISITION

— Future Expansion —



**₹ 52.39L Subsidized Land Cost
for the Market Value of ₹4.31 Crores.**



**250% Expansion of Land Bank
as of Current Footprint**

Acquired 6,350 sq. meters land at EMC, Raipur

BACKWARD INTEGRATION

PREVIOUS SETUP

OUTSOURCED DEPENDENCE

■ Design & Development	→	Outsourced
■ Tooling & Process Setup	→	Outsourced
■ Fabrication	→	Outsourced
■ Assembly	→	In-house
■ Testing & Quality	→	In-house
■ Final Product	→	In-house

BACKWARD INTEGRATION JOURNEY

CURRENT SETUP

IN HOUSE & FULLY INTEGRATED

■ Design & Development	→	In-house
■ Tooling & Process Setup	→	In-house
■ Fabrication	→	In-house
■ Assembly	→	In-house
■ Testing & Quality	→	In-house
■ Final Product	→	In-house

This backward integration will help us boost our margins.



These margins will be passed on to our distributors, improving our relations with them.



EMPOWERING THE EMS MARKET IN INDIA

TRUSTED OEM PARTNER ACROSS ELECTRONICS

WHERE AESTHETIC
MEETS ACCESSIBILITY

From minimal to bold, explore a fan range that fits your style—without overspending.



CORPORATE INFORMATION

BOARD OF DIRECTORS

Mr. Roshan Jain
(Managing Director)

Mr. Ankit Jain
(Executive Director)

Mr. Anekant Jain
(Executive Director)

Mr. Manish Agrawal
(Independent Director)

Mr. Saurabh Agrawal
(Independent Director)

Ms. Divya Jain
(Independent Woman Director)

KEY MANAGERIAL PERSONS

Mr. Anekant Jain
(Chief Executive Officer)

Mr. Ankit Jain
(Chief Financial Officer)

Mr. Roshan Jain
(Managing Director)



AUDIT COMMITTEE

Mr. Saurabh Agrawal
(Chairman)

Mr. Manish Agrawal
(Member)

Mr. Ankit Jain
(Member)

NOMINATION & REMUNERATION COMMITTEE

Mr. Manish Agrawal
(Chairman)

Mr. Saurabh Agrawal
(Member)

Mrs. Divya Jain
(Member)

STAKEHOLDERS RELATIONSHIP COMMITTEE

Mr. Manish Agrawal
(Chairman)

Mrs. Divya Jain
(Member)

Mr. Ankit Jain
(Member)

AUDITORS AND CONSULTANTS

STATUTORY AUDITOR

M/s Badhan And Co.,

Chartered Accountants

Shop No. 306, Samta Shopping Complex, Samta Colony, Raipur, Chhattisgarh 492001.

INTERNAL AUDITOR

M/s Agrawal Bafna & Associates,

Chartered Accountants

Pani Tanki, Main Road, Near Tilak School Shikshak Nagar, Anjora, Durg, Chhattisgarh- 49100.

SECRETARIAL AUDITOR & CORPORATE CONSULTANT

M/s Abhishek Jain & Associates

Practicing Company Secretaries

SF - 19, 2nd Floor, Samvet Sikhar, Rajbandha Maidan, Raipur -491001.

REGISTRAR AND SHARE TRANSFER AGENT

Cameo Corporate Services Limited

Cameo Corporate Services Limited

Subramanian Building, No.1, Club House Road, Chennai - 600002.

(**Note:** The Company in the Board Meeting held on 12th June, 2026, has considered and approved the Change in RTA of the company from Cameo Corporate Services Limited to M/s Bigshare Services Private Limited and is process of implementation of the same.)

OUR PROMOTER



MR. ROSHAN JAIN

Managing Director

Mr. Roshan Jain, 58, is the founder and Managing Director of Arham Technologies Limited. A B.Com (Hons.) graduate with over 35 years of experience, he has been instrumental in building a strong dealer and distribution network for the company.



MR. ANKIT JAIN

CFO & Executive Director

Mr. Anekanth Jain, 30, is the Director of Operations at Arham Technologies Limited. A B.Tech graduate in Computer Science with an Entrepreneurship certification from XLRI Jamshedpur, he brings 10 years of entrepreneurial experience with a strong focus on operational excellence.



MR. ANEKANT JAIN

CEO & Executive Director

Mr. Anekant Jain, 30, is the Director of Operations at Arham Technologies Limited. A B.Tech graduate in Computer Science with an Entrepreneurship certification from XLRI Jamshedpur, he brings 10 years of entrepreneurial experience with a strong focus on operational excellence.

GENERAL SHAREHOLDER'S INFORMATION

ANNUAL GENERAL MEETING	13th Annual General Meeting of Arham Technologies Limited
DATE	Wednesday, 22nd July, 2026
TIME	12:30 P.M
ANNUAL GENERAL MEETING	Plot No. 15 Electronic Manufacturing Cluster, Sector 22, Village Tuta, Atal Nagar, Nava Raipur, Chhattisgarh, India 492015.
FINANCIAL YEAR REPORTED	01st April, 2025 to 31st March, 2026
CUT-OFF DATE	Wednesday, 15th July, 2026
BOOK CLOSURE	Thursday, 16th July 2026 to Wednesday, 22nd July, 2026.
E-VOTING PERIOD	E-voting shall commence on Saturday, 18th July, 2026 at 9:00 AM and ends on Tuesday, 21st July, 2026 till 5:00 PM
COMPANY TRADING SYMBOL	ARHAM
ISIN	INE0L2Y01011
CIN	L52335CT2013PLC001207

MEANS OF COMMUNICATION TO SHAREHOLDERS:

Effective communication of information is an essential component of Corporate Governance. It is a process of sharing information, thoughts, ideas and plans of all stakeholders which promotes management shareholders relations. The Company regularly interacts with shareholders through multiple channels of communication such as results, announcements, annual report, media releases, and Company website.

NOTICE

Notice is hereby given that the 13th Annual General Meeting of the members of ARHAM TECHNOLOGIES LIMITED (CIN: L52335CT2013PLC001207) (Erstwhile "Arham Technologies Private Limited") will be held on Wednesday, 22nd July, 2026 at 12:30 P.M. at the registered office of company situated at Plot No. 15 Electronic Manufacturing Cluster, Sector 22, Village Tuta, Atal Nagar, Nava Raipur, Raipur 492015 Chhattisgarh India to consider the following business:

ORDINARY BUSINESS:

ITEM NO. 01: Adoption of Audited Financial Statements

To receive, consider and adopt the Standalone and Consolidated Audited Balance Sheet for the year ended 31st March, 2026, the Profit and Loss account for the year ended as on the said date, Cash Flow Statement, Auditors' Report and the Directors' Report thereon.

ITEM NO. 02: Re-appointment of a Director

To re-appoint Mr. Anekant Jain, Director (DIN: 06732591) who retires by rotation and being eligible, offers himself for the re-appointment.

To consider and, if thought fit, to pass the following resolution, with or without modification as an **Ordinary Resolution**:

"RESOLVED THAT Mr. Anekant Jain, Director (DIN: 06732591), who retires by rotation in terms of Section 152 of Companies Act, 2013 and being eligible be and is hereby re-appointed as Executive Director of the Company whose office shall be liable to retirement by rotation.



SPECIAL BUSINESS:

ITEM NO. 3: Approval of Payment of Remuneration to Mr. Ankit Jain (DIN: 06381280), Director cum Chief Financial Officer of the Company:

To consider and, if thought fit, to pass the following resolution, with or without modification as a **Special Resolution**:

"RESOLVED THAT in terms of provisions contained in Sections 196, 197, 198 and 203 read together with Schedule V and other applicable provisions, if any, of the Companies Act, 2013 and the Rules framed thereunder, including any statutory modifications or re-enactment thereof, and the Articles of Association and pursuant to the recommendation of Board, the consent of Members be and is hereby accorded for the payment of remuneration to Mr. Ankit Jain (DIN: 06381280), Director cum Chief Financial Officer of Company, liable to retire by rotation, for a period of three (3) years, up to INR 50,00,000 (Rupees Fifty Lakhs Only) per annum as set out in the Explanatory Statement.

RESOLVED FURTHER THAT in the event of inadequacy or absence of profits in any financial year during the tenure of Mr. Ankit Jain, the remuneration payable to him shall be governed and paid in accordance with the provisions of Section II of Part II of Schedule V of the Companies Act, 2013, including Item A thereof, or such other limits as may be applicable from time to time.

RESOLVED FURTHER THAT any Director and Company Secretary of the Company be and are hereby severally authorized to do all such acts, deeds, matters, things and sign and file all such papers, documents, forms and writings as may be necessary and incidental to the aforesaid resolution."

ITEM NO. 4: Approval of Payment of Remuneration to Mr. Anekant Jain (DIN: 06732591), Director cum Chief Executive Officer of the company:

To consider and, if thought fit, to pass the following resolution, with or without modification as a **Special Resolution**:

"RESOLVED THAT in terms of provisions contained in Sections 196, 197, 198 and 203 read together with Schedule V and other applicable provisions, if any, of the Companies Act, 2013 and the Rules framed thereunder, including any statutory modifications or re-enactment thereof, and the Articles of Association and pursuant to the recommendation of Board, the consent of Members be and is hereby accorded for the payment of remuneration to Mr. Anekant Jain (DIN: 06732591), Director cum Chief Executive Officer of the Company, liable to retire by rotation, for a period of three (3) years, up to INR 50,00,000 (Rupees Fifty Lakhs only) per annum as set out in the Explanatory Statement.

RESOLVED FURTHER THAT in the event of inadequacy or absence of profits in any financial year during the tenure of Mr. Anekant Jain, the remuneration payable to him shall be governed and paid in accordance with the provisions of Section II of Part II of Schedule V of the Companies Act, 2013, including Item A thereof, or such other limits as may be applicable from time to time.

RESOLVED FURTHER THAT any Director and Company Secretary of the Company be and are hereby severally authorized to do all such acts, deeds, matters, things and sign and file all such papers, documents, forms and writings as may be necessary and incidental to the aforesaid resolution."

ITEM NO. 05: Approval of Remuneration for Mr. Roshan Jain (DIN: 06381291) as Chairman and Managing Director of the company:

To consider and, if thought fit, to pass the following resolution, with or without modification as an **Special Resolution**:

"RESOLVED THAT Pursuant to the provisions of Section 197 read with Part I and Section I of Part II of Schedule V and other applicable provisions, if any, of the Companies Act, 2013 (including any statutory modification or re-enactment thereof), applicable clauses of the Articles of Association of the Company, recommendation of Board and the consent of the members of the company be and is hereby accorded for payment of remuneration to Mr. Roshan Jain (DIN: 06381291), chairman and managing director of the company, up to INR 84 Lakhs p.a. as set out in the Explanatory Statement, for a period of three year.

RESOLVED FURTHER THAT in the event of inadequacy or absence of profits in any financial year during the tenure of Mr. Roshan Jain, the remuneration payable to him shall be governed and paid in accordance with the provisions of Section II of Part II of Schedule V of the Companies Act, 2013, including any amendments thereto from time to time, and within such limits as prescribed thereunder, subject to compliance with applicable conditions specified in the said Schedule V.

RESOLVED FURTHER THAT any of the director of the company be and is hereby authorized, severally, to sign, execute and file the required forms and documents with the Registrar of Companies, to exercise such powers, and to do all such acts, deeds, things and matters as may be required and considered necessary or incidental thereto and to comply with all other requirements in this regard."

ITEM NO. 06: Appointment of Mrs. Divya Jain (DIN: 11754251), as Non-Executive Independent Women Director of the company:

To consider and, if thought fit, to pass the following resolution as a **Special Resolution**:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and Schedule IV of the Companies Act, 2013 ("the Act"), read with the rules made thereunder, and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR Regulations"), including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and in accordance with the Articles of Association of the Company, and based on the recommendations of the Nomination and Remuneration Committee and the Board of Directors, the consent of the members be and is hereby accorded for the appointment of Mrs. Divya Jain (DIN: 11754251), who was appointed as an Additional Non-Executive Independent Women Director of the Company w.e.f. 15th June, 2026 in terms of Section 161(1) of the Companies Act, 2013, as a Non-Executive Independent Women Director of the Company, who meets the criteria of independence as prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the LODR Regulations, and in respect of whom the Company has received a notice in writing under Section 160(1) of the Act, for a term of five consecutive years commencing from 15th June, 2026 and ending on 14th June, 2031, and who shall not be liable to retire by rotation

RESOLVED FURTHER THAT the Company shall pay remuneration by way of sitting fees to Mrs. Divya Jain (DIN: 11754251) for attending meetings of the Board and/or committees thereof, or for any other purpose, in such manner and at such rates as may be decided by the Board from time to time.

RESOLVED FURTHER THAT the Board be and is hereby authorized to delegate all or any of the powers to any committee of directors with power to further delegate to or any other Officer(s) / Authorized Representative(s) of the Company to do all acts, deeds and things and take all such steps as may be necessary, proper or expedient to give effect to this resolution."



ITEM NO. 07: To re-appoint Mr. Roshan Jain (DIN: 06381291) as the Managing Director of the company:

To consider and, if thought fit, to pass the following resolution, with or without modification as a **Special Resolution**:

"RESOLVED THAT pursuant to the provisions of Section 152, 179, 196, 197, 198, 203 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013 (hereinafter, referred to as "the Act"), and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Regulation 17(6)(e) and other applicable provisions of the SEBI (LODR) Regulations, 2015 (including any statutory modification(s), amendment(s) or re-enactment(s) thereof, for the time being in force), the Articles of Association and other applicable provisions, if any, and as recommended by the Nomination and Remuneration Committee and approved by the Board of Directors, Mr. Roshan Jain (DIN: 06381291), be and is hereby re-appointed as Managing Director of the Company, not liable to retire by rotation, for a further period of 5 (five) years, with effect from June 25, 2026, on the terms and conditions including remuneration as set out in the Explanatory Statement, annexed with this Notice.



MANAGING
DIRECTOR

Roshan Jain

RESOLVED FURTHER THAT the Board of Directors be and is hereby authorized to alter and vary the terms and conditions of the said re-appointment including the remuneration, from time to time, in such manner as the Board may deem fit, subject to the recommendation of the Nomination & Remuneration Committee and within the overall limits of remuneration specified in this resolution and under the Act. June, 2026 and ending on 14th June, 2031, and who shall not be liable to retire by rotation

RESOLVED FURTHER THAT any of the Directors and/or the Company Secretary of the Company, be and are hereby severally authorized to do and perform all such acts, deeds, matters and things, as may be considered necessary, proper, expedient or incidental to give effect to this resolution."

ITEM NO. 08: To Re-appoint Mr. Saurabh Agrawal (DIN: 07472972) as Non-Executive Independent Director of the company

To consider and, if thought fit, to pass the following resolution, with or without modification as a **Special Resolution**:

"RESOLVED THAT pursuant to provisions of Section 149, 150, 152, Schedule IV and other applicable provisions of the Companies Act, 2013 ('the Act') read with the Companies (Appointment and Qualification of Directors) Rules, 2014 and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") [including any statutory modification(s) and/or re-enactment(s) thereof for the time being in force], the Articles of Association of the Company, and based on the recommendations of the Nomination and Remuneration Committee and the Board of Directors of the Company, the consent of the Members of the Company be and is hereby accorded for re-appointment of Mr. Saurabh Agrawal (DIN: 07472972) as Non-Executive Independent Director of the Company, for a second term of five (5) consecutive years commencing from 25th June, 2026 to 24th June, 2031, not liable to retire by rotation.

RESOLVED FURTHER THAT Mr. Saurabh Agrawal (DIN: 07472972), during his tenure as an Independent Director, shall be entitled to receive sitting fees for attending meetings of the Board of Directors and Committees thereof, as may be determined by the Board of Directors from time to time, within the limits prescribed under the Companies Act, 2013, the Rules made thereunder and applicable provisions of the SEBI Listing Regulations.

RESOLVED FURTHER THAT the Board of Directors of the Company and/or Company Secretary of the Company, be and are hereby severally authorized to settle any question, difficulty, or doubt, that may arise in giving effect to this resolution and to do all such acts, deeds, and things as may be necessary, expedient and desirable for the purpose of giving effect to this resolution and for matters concerned or incidental thereto including filing of forms / documents with appropriate authorities."

ITEM NO. 09: Ratification of Remuneration payable to M/s. SKJ & Associates, Cost & Management Accountants (Firm Registration No. 007678), Cost Auditor for FY 2026-27:

To consider and, if thought fit, to pass the following resolution, with or without modification as a Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Section 148 and all other applicable provisions, if any, of the Companies Act, 2013 read with Rule 14 of the Companies (Audit and Auditors) Rules, 2014 and the Companies (Cost Records and Audit) Rules, 2014 (including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force), and pursuant to the recommendation of the Audit Committee and the Board of Directors of the Company, the Members of the Company hereby ratify and approve the remuneration of INR 1,50,000/- (Rupees One Lakhs and Fifty Thousand Only), plus applicable taxes and reimbursement of out-of-pocket expenses actually incurred in connection with the cost audit, payable to M/s SKJ & Associates, Cost & Management Accountants (Firm Registration No. 007678), who were appointed by the Board of Directors of the Company, on the recommendation of the Audit Committee, as the Cost Auditors of the Company to conduct the audit of the cost records of the Company for the financial year ending 31st March, 2027.

RESOLVED FURTHER THAT the Board of Directors of the or any Key Managerial Personnel of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things, and to take all such steps as may be necessary, proper or expedient to give effect to this Resolution.”

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

SD/-

Name: Roshan Jain

Designation: Managing Director

DIN: 01586321

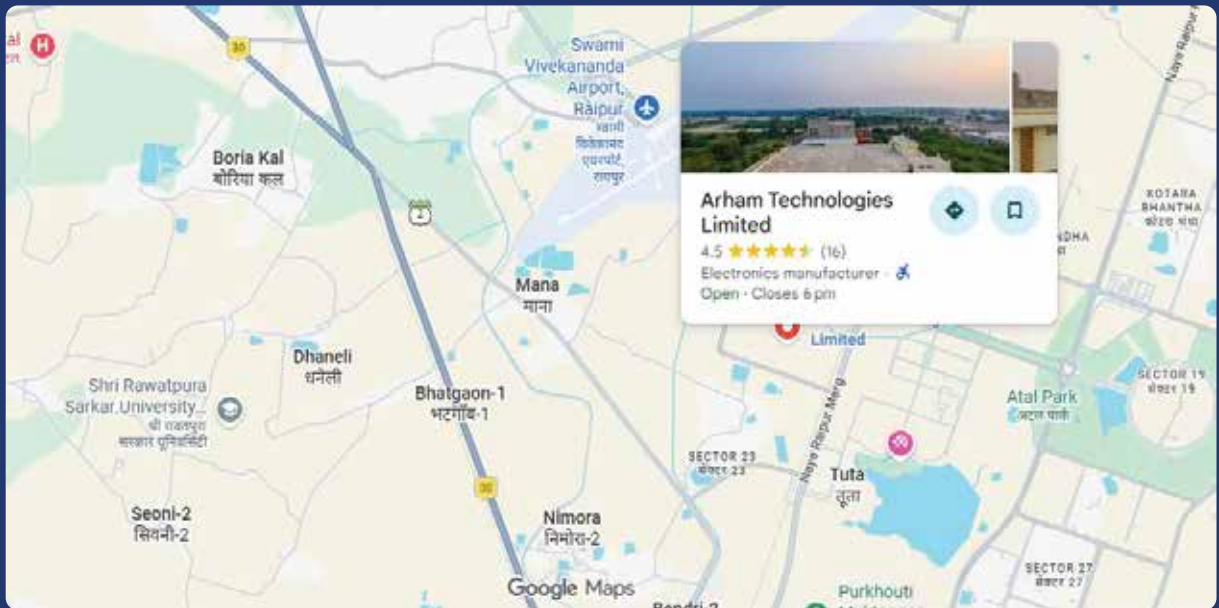
Date: 29.06.2026

Place: Raipur

ROUTE MAP

Registered office Address: Plot No. 15 Electronic Manufacturing Cluster, Sector 22, Village Tuta, Atal Nagar, Nava Raipur 492015.

🔍 <https://maps.app.goo.gl/rDf4Ky4VDoJXFPvx6>



WHERE AESTHETIC MEETS ACCESSIBILITY



From minimal to bold, explore a fan range that fits your style—without overspending.

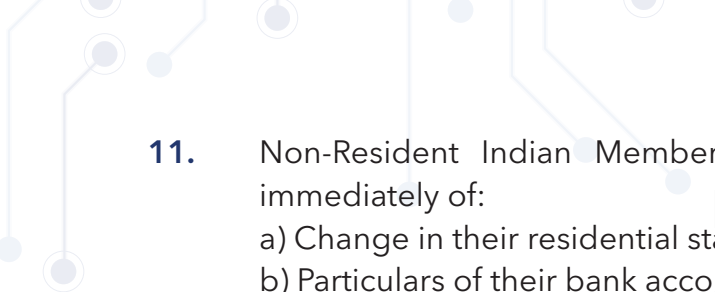



NOTES

1. A member entitled to attend and vote at the meeting is entitled to appoint proxy/proxies to attend and vote instead of himself/herself. Such proxy/proxies need not to be a member of the company.
2. A person can act as proxy on behalf of members not exceeding (50) and holding in the aggregate not more than ten percent of the total share capital of the Company. In case a proxy is proposed to be appointed by a Member holding more than 10% of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or shareholder.
3. The instrument of Proxy in order to be effective, should be deposited at the registered office of the Company, duly completed and signed, not less than 48 hours before the commencement of the meeting.
4. A Proxy form is sent herewith. Proxies submitted on behalf of the companies, societies, etc., must be supported by an appropriate resolution authority, as applicable.
5. Corporate Members are requested to send a duly certified copy of the Board Resolution/Power of Attorney/Letter of Representation authorizing its representative to attend and vote on their behalf at the Annual General Meeting.
6. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.
7. During the 13th AGM, Members may access the scanned copy of Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of Contracts and Arrangements in which Directors are interested maintained under Section 189 of the Act.
8. Dispatch of Annual Report Through Electronic Mode: In compliance with the applicable provisions of the Companies Act, 2013 ('the Act') and the Rules made thereunder, read with the Ministry of Corporate Affairs ('MCA') General Circular Nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 5, 2020, 10/2022 dated December 28, 2022, 09/2023 dated September 25, 2023 and subsequent circulars issued in this regard, the latest being 09/2025 dated September 19, 2025. (Collectively referred to as "MCA Circulars").

In accordance with the aforesaid MCA Circulars and Securities and Exchange Board ('SEBI') Circular Nos. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020, SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021, SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022, SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 5, 2023, SEBI/HO/CFD/CFD-PoD-2/P/CIR/2023/167 dated October 7, 2023 and SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/133 dated October 3, 2025 (collectively referred to as "SEBI Circulars"), the Notice of the AGM along with the Annual Report of the Company for the FY 2025-26 will be sent electronically to those Members whose e-mail addresses are registered with the Company/ National Securities Depository Limited ("NSDL") and Central Depositories Services (India) Limited ("CDSL") (collectively referred to as "Depositories"/"Dps")/Registrar & Transfer Agent ("Registrar"/ "RTA"). Physical copy of the Notice along with accompanying documents will be sent to those Equity Shareholders who request for the same. Members may note that the Notice and Annual Report 2025-26 will also be available on the Company's <https://arhamtechnologies.co.in/investor-> and websites of the Stock Exchanges, i.e., NSE Limited at <https://www.nseindia.com/>

9. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended) the Company is providing facility of remote e-voting to its members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Bigshare Services Private Limited for facilitating voting through electronic means, as the authorized agency. The facility for voting through Ballot / Polling Paper shall also be made available at the meeting and Members attending the meeting who have not already cast their vote by remote e-voting shall be able to exercise their right at the meeting by Ballot/Polling Paper. The Board has appointed M/s. Abhishek Jain & Associates, Practicing Company Secretaries, Raipur, as a Scrutinizer to scrutinize the process of e-voting.
10. To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company of any change in address or demise of any Member as soon as possible. Members are also advised to not leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified from time to time.

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11. Non-Resident Indian Members are requested to inform the Company's RTA immediately of:
 - a) Change in their residential status on return to India for permanent settlement.
 - b) Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code number, if not furnished earlier.

 12. Members are requested to intimate changes, if any, pertaining to their name, postal address, e-mail address, telephone/mobile numbers, Permanent Account Number ('PAN'), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc.
 - For shares held in electronic form: to their Depository Participants only and not to the Company's RTA. Changes intimated to the Depository Participants will then be automatically reflected in the Company's records which will help the Company and its RTA provide efficient and better service to the Members.
- 

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER:

- i. The voting period begins on Saturday, 18th July, 2026 (9:00 A.M) and end on Tuesday, 21st July, 2026 (500 P.M). During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of Wednesday, 15th July, 2026 may cast their vote electronically. The e-voting module shall be disabled by Bigshare for voting thereafter.
- ii. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- iii. Pursuant to **SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020**, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

- iv. In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to above said SEBI Circular, Login method for e-Voting for Individual shareholders holding securities in Demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL	<ol style="list-style-type: none"><li data-bbox="544 421 1453 703">1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi/Easiest is https://web.cdslindia.com/myeasitoken/home/login or visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then use your existing my easi username & password.<li data-bbox="544 763 1453 1128">2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of BIGSHARE the e-Voting service provider and you will be re-directed to i-Vote website for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. BIGSHARE, so that the user can visit the e-Voting service providers' website directly.<li data-bbox="544 1189 1453 1301">3. If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasitoken/Registration/EasiRegistration<li data-bbox="544 1361 1453 1765">4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a link https://evoting.cdslindia.com/Evoting/EvotingLogin The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress, and also able to directly access the system of all e-Voting Service Providers. Click on BIGSHARE and you will be re-directed to i-Vote website for casting your vote during the remote e-voting period.

Type of shareholders	Login Method
<p>Individual Shareholders holding securities in demat mode with NSDL</p>	<ol style="list-style-type: none"> 1. If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsd.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name BIGSHARE and you will be re-directed to i-Vote website for casting your vote during the remote e-Voting period. 2. If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsd.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsd.com/SecureWeb/IdeasDirectReg.jsp 3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsd.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen-digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name BIGSHARE and you will be redirected to i-Vote website for casting your vote during the remote e-Voting period. 4. For OTP based login you can click on https://eservices.nsd.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page with all e-Voting Service Providers. Click on BIGSHARE and you will be re-directed to i-vote (E-voting website) for casting your vote during the remote e-Voting period.

Type of shareholders	Login Method
Individual Shareholders (holding securities in demat mode) login through their Depository Participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.

(Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website)

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free No. 1800 22 55 33.
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022- 48867000.

1. Login method for e-Voting for shareholder other than individual shareholders holding shares in Demat mode & physical mode is given below:

1. You are requested to launch the URL on internet browser: <https://ivote.bigshareonline.com>
2. Click on "LOGIN" button under the 'INVESTOR LOGIN' section to Login on E-Voting Platform.
3. Please enter you 'USER ID' (User id description is given below) and 'PASSWORD' which is shared separately on you register email id.
 - Shareholders holding shares in CDSL demat account should enter 16 Digit Beneficiary ID as user id.
 - Shareholders holding shares in NSDL demat account should enter 8 Character DP ID followed by 8 Digit Client ID as user id.
 - Shareholders holding shares in physical form should enter Event No + Folio Number registered with the Company as user id.

Note If you have not received any user id or password, please email from your registered email id or contact i-vote helpdesk team. (Email id and contact number are mentioned in helpdesk section).

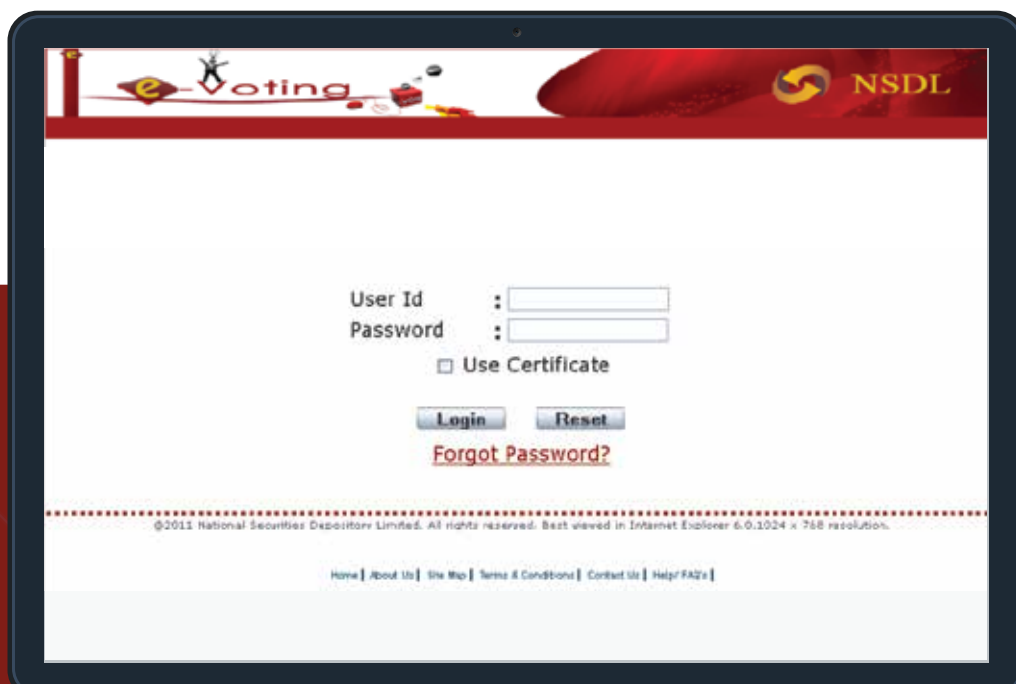
4. Click on I AM NOT A ROBOT (CAPTCHA) option and login.

NOTE: If Shareholders are holding shares in demat form and have registered on to e-Voting system of <https://ivote.bigshareonline.com> and/or voted on an earlier event of any company then they can use their existing user id and password to login.

5. If you have forgotten the password: Click on 'LOGIN' under 'INVESTOR LOGIN' tab and then Click on 'Forgot your password?'

6. Enter "User ID" and "Registered email ID" Click on I AM NOT A ROBOT (CAPTCHA) option and click on 'Reset'.

(In case a shareholder is having valid email address, Password will be sent to his / her registered e-mail address).



Voting method for shareholders on i-Vote E-voting portal:

- After successful login, Bigshare E-voting system page will appear.
- Click on "VIEW EVENT DETAILS (CURRENT)" under 'EVENTS' option on investor portal. Select event for which you are desire to vote under the dropdown option.
- Click on "VOTE NOW" option which is appearing on the right-hand side top corner of the page.
- Cast your vote by selecting an appropriate option "IN FAVOUR", "NOT IN FAVOUR" or "ABSTAIN" and click on "SUBMIT VOTE". A confirmation box will be displayed. Click "OK" to confirm, else "CANCEL" to modify. Once you confirm, you will not be allowed to modify your vote.
- Once you confirm the vote you will receive confirmation message on display screen and also you will receive an email on your registered email id. During the voting period, members can login any number of times till they have voted on the resolution(s). Once vote on a resolution is casted, it cannot be changed subsequently.
- Shareholder can "CHANGE PASSWORD" or "VIEW/UPDATE PROFILE" under "PROFILE" option on investor portal.

2. Custodian registration process for i-Vote E-Voting Website:

1. You are requested to launch the URL on internet browser: <https://ivote.bigshareonline.com>
2. Click on "REGISTER" under "CUSTODIAN LOGIN", to register yourself on Bigshare i-Vote e-Voting Platform.
3. Enter all required details and submit.
4. After Successful registration, message will be displayed with "User id and password will be sent via email on your registered email id".
NOTE: If Custodian have registered on to e-Voting system of <https://ivote.bigshareonline.com> and/or voted on an earlier event of any company then they can use their existing user id and password to login.
5. If you have forgotten the password: Click on 'LOGIN' under 'CUSTODIAN LOGIN' tab and further Click on 'Forgot your password?'
6. Enter "User ID" and "Registered email ID" Click on I AM NOT A ROBOT (CAPTCHA) option and click on 'RESET.'
(In case a custodian is having valid email address, Password will be sent to his / her registered e-mail address).

Voting method for Custodian on i-Vote E-voting portal:

- After successful login, Bigshare E-voting system page will appear.

Investor Mapping:

- First you need to map the investor with your user ID under “DOCUMENTS” option on custodian portal.
 - Click on “DOCUMENT TYPE” dropdown option and select document type power of attorney (POA).
 - Click on upload document “CHOOSE FILE” and upload power of attorney (POA) or board resolution for respective investor and click on “UPLOAD”.
Note: The power of attorney (POA) or board resolution has to be named as the “InvestorID.pdf” (Mention Demat account number as Investor ID.)
 - Your investor is now mapped and you can check the file status on display.


Investor vote File Upload:

- To cast your vote, select “VOTE FILE UPLOAD” option from left hand side menu on custodian portal.
- Select the Event under dropdown option.
- Download sample voting file and enter relevant details as required and upload the same file under upload document option by clicking on “UPLOAD”. Confirmation message will be displayed on the screen and also you can check the file status on display (Once vote on a resolution is casted, it cannot be changed subsequently).
- Custodian can “CHANGE PASSWORD” or “VIEW/UPDATE PROFILE” under “PROFILE” option on custodian portal.

Helpdesk for queries regarding e-voting:

Login type	Helpdesk details
Shareholders other than individual shareholders holding shares in Demat mode & Physical mode.	In case shareholders/ investor have any queries regarding E-voting, you may refer the Frequently Asked Questions ('FAQs') and i-Vote e-Voting module available at https://ivote.bigshareonline.com , under download section or you can email us to ivote@bigshareonline.com or call us at: 022-62638338

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ARHAM TECHNOLOGIES LIMITED

ATTENDANCE SLIP FOR ANNUAL GENERAL MEETING

(To be surrendered at the venue of the meeting)

I certify that I am a registered shareholder/proxy/representative for the registered shareholder(s) of Arham Technologies Limited. I hereby record my presence at the 13th Annual General Meeting of the shareholders of Arham Technologies Limited held on Wednesday, 22nd July, 2026 at 12:30 P.M at theregistered office of the Company at Plot No. 15, Electronic Manufacturing Cluster, Sector 22, Village Tuta, Atal Nagar, Nava Raipur, Chhattisgarh 492015 India.

Reg. Folio No. / Client ID	
DP ID	
No. of Shares	

Name & Address of Member;

Signature of Shareholder/Proxy/Representative
(Please Specify)

FORM NO. MGT-11

PROXY FORM

[Pursuant to section 105 (6) of the Companies Act, 2013 and rule 19 (3) of the Companies (Management and Administration) Rules, 2014]

CIN	L52335CT2013PLC001207
Name of the Company	ARHAM TECHNOLOGIES LIMITED
Registered office	Plot No. 15, Electronic Manufacturing Cluster, Sector 22, Village Tuta, Atal Nagar Nava, Raipur, Chhattisgarh 492015 India.
Name of the member(s)	
Registered Address	
Email Id	
Folio No / Client ID	DP ID:

I /We, being the member(s) of _____ shares of the above-named company, hereby appoint

1.	Name		Signature	
	Address			
	Email Id			
	Or failing him			
2.	Name		Signature	
	Address			
	Email Id			
	Or failing him			

as my / our proxy to attend and vote (on a poll) for me / us and on my / our behalf at the 13th Annual General Meeting of the Company to be held on Wednesday, 22nd July, 2026 at 12:30 P.M at the registered office of the Company at Plot No. 15, Electronic Manufacturing Cluster, Sector 22, Village Tuta, AtalNagar, Nava Raipur, Chhattisgarh 492015 India, and at any adjournment thereof in respect of such resolutions as are indicated below:

	For	Against
Ordinary Business:		
1. To receive, consider and adopt the Standalone and Consolidated Audited Balance Sheet for the year ended 31st March, 2026, the Profit and Loss account for the year ended as on the said date, the Directors' Report and the Auditors' Report thereon.		
2. To re-appoint Mr. Anekant Jain, Director (DIN: 06732591) who retires by rotation and being eligible, offers herself for the re-appointment.		
Special Business:		
3. Approval of Payment of Remuneration to Mr. Ankit Jain (DIN: 06381280), Director cum Chief Financial Officer of the Company.		
4. Approval of Payment of Remuneration to Mr. Anekant Jain (DIN: 06732591), Director cum Chief Executive Officer of the company.		
5. Approval of Remuneration for Mr. Roshan Jain (DIN: 06381291) as Chairman and Managing Director of the company.		
6. Appointment of Mrs. Divya Jain (DIN: 11754251), as Non-Executive Independent Women Director of the company.		
7. To re-appoint Mr. Roshan Jain (DIN: 06381291) as the Managing Director of the company.		
8. To re-appoint Mr. Saurabh Agrawal (DIN: 07472972) as an Non Executive Independent Director of the company.		
9. Ratification of Remuneration payable to M/s. SKJ & Associates, Cost & Management Accountants (Firm Registration No. 007678), Cost Auditor for FY 2026-27:		

Signed this day of.....2026.

Signature of shareholder: _____ Signature of Proxy holder(s): _____

Affix Revenue
Stamp

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

Annexure to the Notice

DETAILS OF DIRECTORS RETIRING BY ROTATION AND SEEKING RE-APPOINTMENT AT THE ANNUAL GENERAL MEETING

[Pursuant to Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Clause 1.2.5 of Secretarial Standards-2 on General Meetings]

ITEM NO. 02

Name of the Director	Mr. Anekant Jain
DIN	06732591
Date of Birth	14-01-1994
Age	32 years
Date of first appointment on the Board	27/12/2013
Qualification	BE (Computer Science); Entrepreneurship Certificate Course From XLRI
Category	Executive Director
Terms and Conditions of appointment/ re-appointment	The Terms and Conditions of the re-appointment shall remain identical to those agreed upon at the time of initial appointment, and there shall be no modification, alteration, or deviation from the said terms and conditions.
Expertise in specific functional areas	Experience of 7 years as an entrepreneur
Directorships held in other public companies	1. StarshineVentures Private Limited 2. Jinkushal Industries Limited 3. Arham Corporate Private Limited
Memberships/Chairmanships of Committees of other public companies	He holds membership in the following committee of Jinkushal Industries Limited: Nomination & Remuneration Committee
Number of shares held in the Company	3516000 shares representing 16.12 % of the total shareholding.

Explanatory Statement

(Pursuant to Section 102(1) of the Companies Act, 2013 and Regulation 36 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

ITEM NO. 03

Looking to the competitive business environment, stringent accounting standards and consequent increase in the responsibilities of the Executive Directors (“EDs”), it is considered prudent and appropriate to increase the remuneration of the EDs of the Company. However, the Act, restricted payment of any remuneration to EDs in case of loss or inadequate profits in any financial year.

In order to address this situation, Ministry of Corporate Affairs vide notification dated March 18, 2021 made necessary amendments in the Act and Schedule V of the Act, which now enables the Companies to pay remuneration to EDs in case of loss or inadequate profits, within the limits of Schedule V of the Act. However, the same is subject to approval of shareholders by way of an Ordinary Resolution.

Further, as per the proviso of Item A of Section II of Part II of the Schedule V of the Companies Act, 2013, Companies may remunerate its Directors in excess of the limit as specified under Schedule V subject to passing of Special Resolution in this regard.

Therefore, the members of Company are requested to accord their consent for the payment of remuneration, in case of inadequate profits or no profits, for a period of three years to Mr. Ankit Jain, Executive Director (DIN: 06381280) up to INR 50,00,000/- (Indian Rupees Fifty Lakhs only) over and above the limit specified under Item A of Section II of Part II of the Schedule V of the Companies Act, 2013.

Other than Mr. Ankit Jain, Mr. Anekant Jain and Mr. Roshan Jain none of the Directors, Key Managerial Personnel of the Company and their relatives, are concerned or interested in the above Resolution.

Pursuant to the recommendations of Nomination and Remuneration Committee, your Directors recommend the Resolution set out in Item No. 3 as Special Resolution for your approval.

Statement containing additional information as required in Schedule V of the Companies Act, 2013:

1. General Information:

1.	Nature of industry	Manufacturing	
2.	Date or expected date of commencement of commercial production.	Company has already commenced the commercial production in the year 2013.	
3.	In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	Not Applicable	
4.	Financial performance based on given indicators.	For the year ended 31.03.2026	INR in lakhs
		Turnover (gross)	10224.96
		Profit after tax	737.95
		Net worth	10064.87
5.	Foreign Investments or collaborations, if any.	N.A.	

2. Information about the appointee:

1.	Background details	Mr. Ankit Jain, aged about 37 years, is the Promoter and Executive Director cum Chief Financial Officer our Company and have experience of 13 years as an entrepreneur. He holds a degree of BE in Electrical and Electronics and then completed Diploma in Entrepreneurship from Indian Institute of Technology, Delhi. After completion of his Bachelor's degree, he then joined his father's trading business. Having Technical and Management education, it brought tremendous clarity on both areas of business, and focused in quality improvement and managing business in modern style using advanced tools and technology. Key skill sets being, New Product development, choosing right kind of parts to achieve the desired quality output, negotiations, using Innovative solutions to solve problem
2.	Past remuneration	Salary of INR 9,12,000/- per annum ESI, Bonus, Provident Fund, and Gratuity as applicable to the other staff members of the Company. Medical re imbursement expenses for self and family. Land/Cell phone charges as per bill. Travel including International Traveling expenses incurred for Company's business as per bills.
3.	Recognition or awards	-

4.	Job profile and his suitability	As a Promoter Director, he is responsible for formulating various strategies and providing guidance for its implementation in our Company
5.	Remuneration proposed	<p>Remuneration: In consideration of performance of duties, the company shall pay to the Director as under during the contention of his tenure:</p> <p>Salary: Up to INR 50,00,000 (Indian Rupees Fifty Lakhs Only) per annum pursuant to provision and Schedule V of the Companies Act, 2013, and subject to such approval and with the authority of the Board and Board may vary/alter the remuneration in terms of Schedule V and other applicable provisions if any, of the Companies Act, 2013. Any subsequent increase in remuneration beyond the limits as stated herein shall be done by way of passing a special resolution in a general meeting of the members of the Company. Further the Company can recover the excess amount from the Directors if he had received in excess of what would have been payable to him subject to approval of members of the company. Perquisites: Mr. Ankit Jain (DIN: 06381280) Director shall be entitled to perquisites like rent free residential furnished or otherwise accommodation or house rent allowance in lieu thereof together with reimbursement of expenses for utilization of Gas, Electricity, Water, reimbursement of medical expenses incurred in India or abroad (including insurance premium for medical and hospitalization policy) for self and family, leave travel concession for self and his family including dependents, Children education allowance, club fees, premium towards personal accident insurance premium and other payments in nature of benefits, perquisites and allowances as per rules of the Company subject to a ceiling of 10% of annual salary per annum. "Family" covers the spouse, the dependent children, and dependent parents of Managing Director.</p> <p>In the computation of the ceiling on remuneration the following perquisites shall not be included:</p> <ol style="list-style-type: none"> 1) Contribution to Provident fund or Superannuation or Annuity fund and Gratuity as per the Rules of the Company. 2) Leave and encashment of un availed leave as per the Rules of the Company. <p>Other Amenities: The following amenities shall not be considered as perquisites: Free use of the Company's Car with Driver for the Business of the Company.</p> <p>Free telephone at the residence.</p> <p>Reimbursement of all actual cost, charges, expenses incurred in course of Company's business.</p>

6.	Comparative remuneration profile with respect to industry, size of the company, profile of the position and person.	Considering the size of the Company's operation the proposed remuneration is well within the general industry trends.
7.	Pecuniary relationship directly or indirectly with the Company or relationship with the managerial personnel, if any.	3516000 shares representing 16.12 % of the total shareholding

3. Other Information:

1.	Reasons of loss or inadequate profits	The Company has not incurred loss
2.	Steps taken or proposed to be taken for improvement	Company is planning to have expansion on Pan India Level.
3.	Expected increase in productivity and profits in measurable terms	It is difficult to forecast the productivity and profitability in measurable terms. However, the productivity and profitability may improve and would be comparable with the industry average.

ITEM NO. 04

Looking to the competitive business environment, stringent accounting standards and consequent increase in the responsibilities of the Executive Directors ("EDs"), it is considered prudent and appropriate to increase the remuneration of the EDs of the Company. However, the Act, restricted payment of any remuneration to EDs in case of loss or inadequate profits in any financial year.

In order to address this situation, Ministry of Corporate Affairs vide notification dated March 18, 2021 made necessary amendments in the Act and Schedule V of the Act, which now enables the Companies to pay remuneration to EDs in case of loss or inadequate profits, within the limits of Schedule V of the Act. However, the same is subject to approval of shareholders by way of an Ordinary Resolution.

Further, as per the proviso of Item A of Section II of Part II of the Schedule V of the Companies Act, 2013, Companies may remunerate its Directors in excess of the limit as specified under Schedule V subject to passing of Special Resolution in this regard. Therefore, the members of Company are requested to accord their consent for the payment of remuneration, in case of inadequate profits or no profits, for a period of three years to Mr. Anekant Jain, Executive Director (DIN: 06732591) up to INR 50,00,000/- (Indian Rupees Fifty Lakhs only) over and above the limit specified under Item A of Section II of Part II of the Schedule V of the Companies Act, 2013.

Other than Mr. Ankit Jain, Mr. Anekant Jain and Mr. Roshan Jain none of the Directors, Key Managerial Personnel of the Company and their relatives, are concerned or interested in the above Resolution.

Pursuant to the recommendations of Nomination and Remuneration Committee, your Directors recommend the Resolution set out in Item No. 4 as Special Resolution for your approval.

Statement containing additional information as required in Schedule V of the Companies Act, 2013:

1. General Information:

1.	Nature of industry	Manufacturing	
2.	Date or expected date of commencement of commercial production	Company has already commenced the commercial production in the year 2013.	
3.	In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus.	Not Applicable	
4.	Financial performance based on given indicators.	For the year ended 31.03.2026	INR in lakhs
		Turnover (gross)	10224.96
		Profit after tax	737.95
		Net worth	10064.87
5.	Foreign Investments or collaborations, if any.	N.A.	

2. Information about the appointee:

1.	Background details	<p>Mr. Anekant Jain, aged about 32 years, is the Promoter and Executive Director cum Chief Executive Officer of our Company and have experience of 7 years as an entrepreneur. He holds a degree of BE in Computer Science and then completed an Entrepreneurship certificate course from XLRI. With a strong family business environment and with a desire to expand the venture to pan India, he joined the family business, after completing his Engineering in Computer Science. Having a key expertise in Operations Management, family business improved their efficiency by automating many manual processes that were initially being followed. Key skills being, implementing new technology to increase market penetration, increasing customer base. Having experience in increasing production efficiency using lean management tools and techniques.</p>
2.	Past remuneration	<p>Salary of INR 9,12,000/- per annum ESI, Bonus, Provident Fund, and Gratuity as applicable to the other staff members of the Company. Medical re-imbusement expenses for self and family. Land/Cell phone charges as per bill. Travel including International Traveling expenses incurred for Company's business as per bills.</p>
3.	Recognition or awards	-
4.	Job profile and his suitability	<p>As a Promoter Director, he is responsible for formulating various strategies and providing guidance for its implementation in our Company.</p>
5.	Remuneration proposed	<p>Remuneration: In consideration of performance of duties, the company shall pay to the Director as under during the contention of his tenure: Salary: Up to INR 50,00,000 (Rupees Fifty Lakhs Only) per annum pursuant to provision and Schedule V of the Companies Act, 2013, and subject to such approval and with the authority of the Board and Board may vary/alter the remuneration in terms of Schedule V and other applicable provisions if any, of the Companies Act, 2013. Any subsequent increase in remuneration beyond the limits as stated herein shall be done by way of passing a special resolution in a general meeting of the members of the Company. Further the Company can recover the excess amount from the Managing Directors if he had received in excess of what would have been payable to him subject to approval of members of the company.</p>

		<p>Perquisites: Mr. Anekant Jain, (DIN: 06732591) Director shall be entitled to perquisites like rent free residential furnished or otherwise accommodation or house rent allowance in lieu thereof together with reimbursement of expenses for utilization of Gas, Electricity, Water, reimbursement of medical expenses incurred in India or abroad (including insurance premium for medical and hospitalization policy) for self and family, leave travel concession for self and his family including dependents, Children education allowance, club fees, premium towards personal accident insurance premium and other payments in nature of benefits, perquisites and allowances as per rules of the Company subject to a ceiling of 10% of annual salary per annum."Family" covers the spouse, the dependent children, and dependent parents of Managing Director.</p> <p>In the computation of the ceiling on remuneration the following perquisites shall not be included:</p> <ol style="list-style-type: none"> 1) Contribution to Provident fund or Superannuation or Annuity fund and Gratuity as per the Rules of the Company." 2) Leave and encashment of un availed leave as per the Rules of the Company. <p>Other Amenities: The following amenities shall not be considered as perquisites: Free use of the Company's Car with Driver for the Business of the Company.</p> <p>Free telephone at the residence.</p> <p>Reimbursement of all actual cost, charges, expenses incurred in course of Company's business.</p>
6.	Comparative remuneration profile with respect to industry, size of the company, profile of the position and person.	Considering the size of the Company's operation the proposed remuneration is well within the general industry trends.
7.	Pecuniary relationship directly or indirectly with the Company or relationship with the managerial personnel, if any.	2268000 shares representing 10.40 % of the total shareholding.

3. Other Information:

1.	Reasons of loss or inadequate profits	The Company has not incurred loss
2.	Steps taken or proposed to be taken for improvement	Company is planning to have expansion on Pan India Level.
3.	Expected increase in productivity and profits in measurable terms	It is difficult to forecast the productivity and profitability in measurable terms. However, the productivity and profitability may improve and would be comparable with the industry average.

ITEM NO. 05

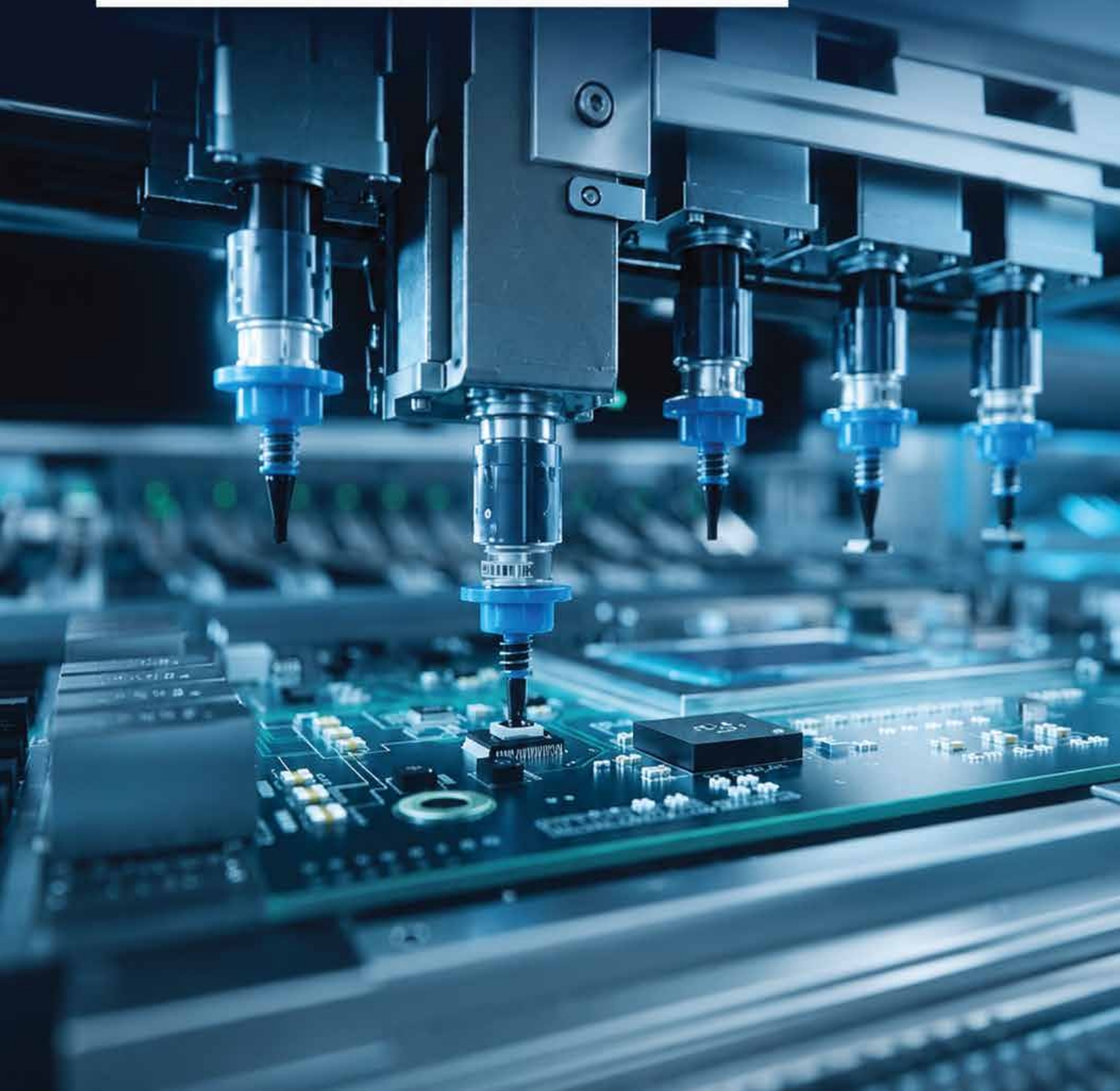
Mr. Roshan Jain, (DIN: 06381291) has been serving as the Chairman cum Managing Director of Arham Technologies Limited and has played a crucial role in its growth, expansion, and overall business strategy. Given his vast industry experience, leadership capabilities, and valuable contribution to the Company, the Board of Directors at its meeting held on Monday, 15th June, 2026, has proposed to fix his remuneration at up to 84,00,000/- (Indian Rupees Eighty Four Lakhs Only) per annum, along with other perquisites and benefits, to Roshan Jain (DIN: 06381291), Chairman & Managing Director of the Company, for a period of 3 years, (including in the event of loss or inadequacy of profits in any financial year during the tenure of his appointment), above the maximum limits as mentioned in Section 197 and Section II (A) of Part II of Schedule V to the Companies Act 2013 in accordance with the provisions of the Companies Act, 2013 and the rules made thereunder.

Therefore, the members of Company are requested to accord their consent for the payment of remuneration payable to Roshan Jain as Chairman & Managing Director, in case of inadequate profits or no profits, for a period of three years, up to INR 84,00,000/- (Indian Rupees Eighty-Four Lakhs Only) as mentioned under Item A of Section II of Part II of the Schedule V of the Companies Act, 2013. Other than Mr. Ankit Jain, Mr. Anekant Jain and Mr. Roshan Jain none of the Directors, Key Managerial Personnel of the Company and their relatives, are concerned or interested in the above Resolution.

Pursuant to the recommendations of Nomination and Remuneration Committee, your directors recommend the Resolution set out in Item No. 5 as Ordinary Resolution for your approval.

EMPOWERING THE EMS MARKET IN INDIA

TRUSTED OEM PARTNER ACROSS ELECTRONICS



Statement containing additional information as required in Schedule V of the Companies Act, 2013:

1. General Information:

1.	Nature of industry	Manufacturing	
2.	Date or expected date of commencement of commercial production.	Company has already commenced the commercial production in the year 2013.	
3.	In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus.	Not Applicable	
4.	Financial performance based on given indicators.	For the year ended 31.03.2026 (Standalone)	INR in lakhs
		Turnover (gross)	10224.96
		Profit after tax	737.95
		Net worth	10064.87
5.	Foreign Investments or collaborations, if any.	N.A.	

2. Information about the appointee:

1.	Background details	Mr. Roshan Jain, aged about 59 years, is the Promoter and Managing Director of our company and have experience of 34 years as an entrepreneur. Started his entrepreneurial journey back in 1988, with small shop of Radio, Tape Recorders, Television in a village in Odisha. Growing from there, he saw opportunity in wholesale trading in similar products and started trading business in Raipur (Madhya Pradesh back then). He shifted to Raipur in 1992, developed a network of dealers and distributors and kept growing business. His key skills are accounting, quick decision making, and developing relations with potential business vendors and customers. He has vast experience in working with various vendors and customers and has faced all lows and highs of business which is necessary to run a business successfully.
2.	Past remuneration	Salary of INR 9,12,000/- per annum ESI, Bonus, Provident Fund, and Gratuity as applicable to the other staff members of the Company. Medical re-imbusement expenses for self and family. Land/Cell phone charges as per bill. Travel including International Traveling expenses incurred for Company's business as per bills.
3.	Recognition or awards	-

4.	Job profile and his suitability	As a Promoter Managing Director, he is responsible for formulating various strategies and providing guidance for its implementation in our Company.
5.	Remuneration proposed	<p>Remuneration: In consideration of performance of duties, the company shall pay to the Managing Director as under during the contention of his tenure:</p> <p>Salary: Up to INR 84,00,000 (Rupees Eighty-Four Lakhs Only) per annum pursuant to provision and Schedule V of the Companies Act, 2013, and subject to such approval and with the authority of the Board and Board may vary/alter the remuneration in terms of Schedule V and other applicable provisions if any, of the Companies Act, 2013. Any subsequent increase in remuneration beyond the limits as stated herein shall be done by way of passing a special resolution in a general meeting of the members of the Company.</p> <p>Perquisites: Mr. Roshan Jain, (DIN: 06381291), Managing Director shall be entitled to perquisites like rent free residential furnished or otherwise accommodation or house rent allowance in lieu thereof together with reimbursement of expenses for utilization of Gas, Electricity, Water, reimbursement of medical expenses incurred in India or abroad (including insurance premium for medical and hospitalization policy) for self and family, leave travel concession for self and his family including dependents, Children education allowance, club fees, premium towards personal accident insurance premium and other payments in nature of benefits, perquisites and allowances as per rules of the Company subject to a ceiling of 10% of annual salary per annum.</p> <p>"Family" covers the spouse, the dependent children, and dependent parents of Managing Director.</p> <p>In the computation of the ceiling on remuneration the following perquisites shall not be included:</p> <ol style="list-style-type: none"> 1) Contribution to Provident fund or Superannuation or Annuity fund and Gratuity as per the Rules of the Company. 2) Leave and encashment of un availed leave as per the Rules of the Company. <p>Other Amenities: The following amenities shall not be considered as perquisites: Free use of the Company's Car with Driver for the Business of the Company.</p> <p>Free telephone at the residence.</p> <p>Reimbursement of all actual cost, charges, expenses incurred in course of Company's business.</p>

6.	Comparative remuneration profile with respect to industry, size of the company, profile of the position and person.	Considering the size of the Company's operation the proposed remuneration is well within the general industry trends.
7.	Pecuniary relationship directly or indirectly with the Company or relationship with the managerial personnel, if any.	3924000 shares representing 17.99 % of the total shareholding.

3. Other Information:

1.	Reasons of loss or inadequate profits	The Company has not incurred loss
2.	Steps taken or proposed to be taken for improvement	Company is planning to have expansion on Pan India level.
3.	Expected increase in productivity and profits in measurable terms	It is difficult to forecast the productivity and profitability in measurable terms. However, the productivity and profitability may improve and would be comparable with the industry average.

ITEM NO. 06

The Board of Directors of the Company, on the recommendation of the Nomination and Remuneration Committee, appointed Mrs. Divya Jain (DIN: 11754251) as an Additional Non Executive Independent Women Director of the Company with effect from 15th June, 2026, in accordance with the provisions of Section 161(1) of the Companies Act, 2013 ("the Act") and the Articles of Association of the Company.

Pursuant to Section 149 of the Act read with the applicable rules and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR Regulations"), an Independent Director shall hold office for a term of up to five consecutive years and shall not be liable to retire by rotation.

The Board, after due consideration of her qualifications, skills, experience and independence, is of the opinion that the appointment of Mrs. Divya Jain (DIN: 11754251) will be in the best interests of the Company and therefore recommends the resolution set out in the Notice for approval of the members.

Except Mrs. Divya Jain (DIN: 11754251), being the appointee, none of the Directors, Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the resolution.

Pursuant to the recommendations of Nomination and Remuneration Committee, your Directors recommend the Resolution set out in Item No. 6 as Special Resolution for your approval.

A brief profile of Mrs. Divya Jain (DIN: 11754251) as required under Regulation 36(3) of the LODR Regulations and Secretarial Standard-2 (SS-2) is as follows:

Name of the Director	Mrs. Divya Jain
Designation	Proposed to be Non-Executive - Independent Women Director (Currently Additional Non-Executive - Independent Women Director)
Date of Birth	10/06/1996
Date of Appointment	Appointed as Additional Non-Executive - Independent Women Director on 15th June, 2026.
Term of Appointment	Five Consecutive years commencing from date of this Meeting i.e., 16th June, 2026 up to 15th June, 2031.
Brief Profile	Mrs. Divya Jain is a qualified Chartered Accountant with extensive experience in finance, taxation, consulting, corporate governance, and regulatory compliance. She possesses strong expertise in financial management, risk management, financial reporting, internal controls, and business advisory services. Her professional experience across diverse sectors has enabled her to contribute effectively to strategic decision-making, governance enhancement, and value creation for stakeholders.

ITEM NO. 07

The Board of Directors of the Company ("Board"), at its meeting held on June 15, 2026 has, subject to the approval of Members, re-appointed Mr. Roshan Jain (DIN: 06381291) as Managing Director, for a period of 5 (five) years, w.e.f., 25th June, 2026 to 24th June, 2031, on the terms and conditions as recommended by the Nomination and Remuneration Committee ("NRC Committee") of the Board.

He shall act in accordance with the Articles of Association of the Company and shall abide by the provisions contained in Section 166 of the Companies Act, 2013 ("the Act") with regard to duties of directors. He shall adhere to the Company's Code of Conduct.

The Company has received all statutory disclosures/ declarations from Mr. Roshan Jain (DIN: 06381291): a consent from Mr. Roshan Jain to act as Director in Form DIR-2 pursuant to Rule 8 of the Companies (Appointment & Qualification of Directors) Rules, 2014, intimation in Form DIR-8 to the effect that he is not disqualified in accordance with sub-section (1) & (2) of Section 164 of the Act and a declaration that he is not debarred from holding the office of director and accessing the capital market by virtue of any SEBI/MCA order or any other such authority.

In this regard the Company has also received a notice from a member of the Company proposing his candidature for re-appointment as Director pursuant to the provisions of Section 160 of the Companies Act, 2013.

The Company has grown multifold under his leadership and it would be in the interest of the Company that he continues to lead the Company. Accordingly, approval of the Members is sought for passing the resolution proposed at Item No. 7 as a Special Resolution in terms of Section 196(3) of the Act.

Mr. Roshan Jain satisfies all the conditions set out in Part-I of Schedule V to the Act as also conditions set out under Section 196(3) of the Act for his re-appointment. He is not disqualified from being appointed as Director in terms of Section 164 of the Act.

The above may be treated as a written memorandum setting out the terms of re-appointment of Mr. Roshan Jain (DIN: 06381291) under Section 190 of the Act.

Approval of members is sought for the re-appointment of Mr. Roshan Jain (DIN: 06381291) as Managing Director of the Company and his continuation as a director not liable to retire by rotation in terms of the applicable provisions of the Act and the Listing Regulations. The requisite details and information pursuant to the provisions of (i) the Listing Regulations; and (ii) Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, are provided in the table below. Other than Mr. Ankit Jain, Mr. Anekant Jain and Mr. Roshan Jain none of the Directors, Key Managerial Personnel of the Company and their relatives, are concerned or interested in the above Resolution.

The other relatives of Mr. Roshan Jain may be deemed to be interested in the resolution, to the extent of their shareholding interest, if any, in the Company.

Save and except the above, none of the other Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution.

The Board commends the Special Resolution set out at Item No. 7 of the Notice for approval by the Members.

Mr. Roshan Jain	
Age	59 years
Qualifications	B. Com
Experience (including expertise in specific functional area) / Brief Resume	Mr. Roshan Jain, aged about 59 years, is the Promoter and Managing Director of our company and have experience of 34 years asv an entrepreneur. Started his entrepreneurial journey back in 1988, with small shop of Radio, Tape Recorders, Television in a village in Odisha. Growing from there, he saw opportunity in wholesale trading in similar products and started trading business in Raipur (Madhya Pradesh back then). He shifted to Raipur in 1992, developed a network of dealers and distributors and kept growing business. His key skills are accounting, quick decision making, and developing relations with potential business vendors and customers. He has vast experience in working with various vendors and customers and has faced all lows and highs of business which is necessary to run a business successfully.
Terms and Conditions of Re-appointment	The Terms and Conditions of the re-appointment shall remain identical to those agreed upon at the time of initial appointment, and there shall be no modification, alteration, or deviation from the said terms and conditions.
Remuneration proposed to be paid	INR 84,00,000/-
Date of first appointment on the Board	25/06/2022
Shareholding in the Company including shareholding as a beneficial owner as on March 31, 2026	3924000

Relationship with other Directors / Key Managerial Personnel	Roshan Jain is the Promoter of the Company and also Father of Mr. Anekant Jain and Mr. Ankit Jain, Promoters and Directors of the Company.
Number of meetings of the Board attended during the financial Year 2025-2026	Attended 7 meeting out of 7 meeting held during the FY 2025-26.
Directorships of other Boards as on March 31, 2026	He holds directorship in the 4 other boards which are as follows: <ol style="list-style-type: none"> 1. Starshine Ventures Private Limited 2. Chhattisgarh EMC Private Limited 3. RRJ Spaces Private Limited 4. Arham Corporate Private Limited
Membership / Chairmanship of Committees of other Boards as on March 31, 2026.	NA
Listed entities from which the Director has resigned in the past three years	NA

ITEM NO. 08:

Mr. Saurabh Agrawal (DIN: 07472972), aged 36 years, is currently serving as a Non-Executive Independent Director of the Company. He is also the Chairman of the Audit Committee and member of Nomination & Remuneration Committee.

Mr. Saurabh Agrawal was appointed as a Non-Executive Independent Director of the Company and is eligible for re-appointment for a second term on the Board of the Company. The Nomination and Remuneration Committee ("NRC"), taking into consideration the skills, expertise and competencies required for the Board in the context of the business and operations of the Company and based on the performance evaluation, has recommended to the Board that Mr. Saurabh Agrawal qualifications and extensive experience continue to meet the skills and capabilities required for the role of a Non-Executive Independent Director of the Company.

Based on the recommendation of the NRC, the Board of Directors at its Meeting held on 15th June, 2026, has proposed the re-appointment of Mr. Saurabh Agrawal as a Non-Executive Independent Director of the Company for a second term of five (5) consecutive years commencing from 25th June, 2026 to 24th June, 2031 (both days inclusive), not liable to retire by rotation, for the approval of the Members by way of a Special Resolution.

The Board is of the opinion that Mr. Saurabh Agrawal continues to possess the identified core skills, expertise and competencies fundamental for effective functioning in his role as a Non-Executive Independent Director of the Company and his continued association would be of immense benefit to the Company.

The Company has received a declaration from Mr. Saurabh Agrawal confirming that he continues to meet the criteria of independence as prescribed under Section 149(6) of the Act, read with the rules framed thereunder and Regulation 16(1)(b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"). In terms of Regulation 25(8) of the SEBI Listing Regulations, Mr. Saurabh Agrawal has confirmed that he is not aware of any circumstance or situation which exists or may reasonably be anticipated that could impair or impact his ability to discharge his duties. Mr. Saurabh Agrawal has also confirmed that he is not debarred from holding the office of Director by virtue of any Order of the Securities and Exchange Board of India or any other such authority pursuant to the circular dated 20th June, 2018 issued by NSE Limited pertaining to enforcement of SEBI Orders regarding appointment of Directors by listed companies.

Further, Mr. Saurabh Agrawal has confirmed that he is not disqualified from being appointed as a Director in terms of Section 164 of the Act and has given his consent to act as Director in terms of Section 152 of the Act, subject to re-appointment by the Members.

In the opinion of the Board, Mr. Saurabh Agrawal fulfils the conditions specified in the Act, the Rules made thereunder and the SEBI Listing Regulations for re-appointment as a Non-Executive Independent Director and is independent of the Management.

In compliance with the provisions of Section 149 read with Schedule IV to the Act, Regulation 17 of the SEBI Listing Regulations and other applicable provisions of the Act and the SEBI Listing Regulations, the re-appointment of Mr. Saurabh Agrawal as a Non-Executive Independent Director is now placed for the approval of the Members by way of a Special Resolution.

None of the Directors or Key Managerial Personnel of the Company or their respective relatives, except Mr. Saurabh Agrawal and his relatives, are concerned or interested, financially or otherwise, in the Resolution set out at Item No. 8 of the accompanying Notice.

Disclosures as required under Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India ("ICSI") are annexed to this Notice.

The Board recommends passing of a Special Resolution as set out at Item No. 8 of the Notice for your approval.

A brief profile of Mr. Saurabh Agrawal (DIN: 07472972) as required under Regulation 36(3) of the LODR Regulations and Secretarial Standard-2 (SS-2) is as follows:

Name	Mr. Saurabh Agrawal (DIN: 07472972)
Designation	Non-Executive Independent Director
Date of Birth	27/08/1989
Date of Appointment	Re-appointment of Mr. Saurabh Agrawal as a Non-Executive Independent Director of the Company for a second term of five (5) consecutive years commencing from 25th June, 2026 to 24th June, 2031 (both days inclusive).
Term of Appointment	Re-appointment for a term of five (5) consecutive years commencing from 25th June, 2026 to 24th June, 2031 (both days inclusive).
Brief Profile	Mr. Saurabh Agrawal, aged about 36 years, is the Non-Executive Independent Director of our Company and have an experience of 10 years as a Practicing Chartered Accountant. After clearing the professional course of Chartered Accountancy in September 2012, Mr. Saurabh Agrawal started his CA practice in Raipur. He consistently kept on improvising his practical skill sets with a lot of dedication and efforts. His key fields are Direct Tax and Audit including Bank Audits. He is very good in interpersonal skills and an expert in his area of practice. He has a vast working experience over 10 years with various Organisations and also a positive mind set to provide the best possible professional consultation to his clients. He is also a trainer in Direct Taxes and is a speaker in multiple forums.

ITEM NO. 09:

The Company is required to have its cost records audited by Cost Accountant in practice. Accordingly, the Board of Directors of the Company, on the recommendation of the Audit Committee, approved the appointment of M/s SKJ & Associates, Cost & Management Accountants, having Firm Registration No. 007678 as Cost Auditors of the Company for FY 2026-27 at its Board meeting held on 27th June 2026 at a remuneration INR 1,50,000/- (One Lakh and Fifty Thousand Only), plus out of pocket expenses as actual, if any and applicable taxes. The detailed profile of the Cost Auditor is as per Annexure-IX.

In accordance with the provisions of Section 148 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 as amended, the remuneration payable to the Cost Auditors is required to be ratified by the Members of the Company.

Accordingly, consent of the Members is sought by way of an Ordinary Resolution of this Notice for ratification and approval of remuneration payable to the M/s SKJ & Associates, Cost Auditors for the FY 2025-26.

The Board accordingly recommends the Ordinary Resolution as set out at Item No. 9 of this Notice for your approval.

None of the Directors or Key Managerial Personnel or their relatives are in any way concerned or interested in the resolution except to the extent of their shareholding in the Company, if any.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

SD/-

Name: Roshan Jain

Designation: Managing Director

DIN: 01586321

Date: 29.06.2026

Place: Raipur

DIRECTOR'S REPORT

To

The Members of

ARHAM TECHNOLOGIES LIMITED

(Erstwhile "Arham Technologies Private Limited")

Your directors have pleasure in presenting their 13th Annual Report and the Company's Audited Financial Statements for the financial year ended on 31st March, 2026.

1. FINANCIAL RESULTS OF THE COMPANY:

The Company's financial performance for the year ended 31st March 2026 is summarized below:

(Amount in Rs. Lakhs)

Particulars	Standalone		Consolidated	
	Year Ended 31.03.2026	Year Ended 31.03.2025	Year Ended 31.03.2026	Year Ended 31.03.2025
Revenue From Operation	10224.96	6,515.75	11856.61	6,989.35
Other Income	2.75	19.71	2.75	19.71
Total Income	10,227.71	6,535.46	11,859.36	7,009.06
Profit Before Interest and Depreciation	1,322.75	1,125.91	1,905.97	1,288.64
Less: Finance Cost	233.73	227.38	233.73	227.38
Less: Depreciation	93.93	109.29	94.67	110.20
Profit Before Exceptional Item and Tax	995.09	789.24	1,577.57	951.08
Exceptional Item	-	-	-	-
Profit Before Tax	995.09	789.24	1577.57	951.08
Less: Provision for Tax				
Current Tax	258.47	212.59	358.45	242.37
Current tax expense relating to prior years	-	-	-	-
Deferred Tax Assets/Liability	(1.33)	(18.79)	(1.35)	(18.83)
Net Profit After Tax	737.95	595.44	1220.47	727.54
Transfer to General Reserve	737.95	595.44	1220.47	727.54

Surplus carried to Balance Sheet	737.95	595.44	1220.47	727.54
Earnings per equity share:				
Basic	4.19	3.52	6.94	4.30
Diluted	4.15	3.52	6.87	4.30
Proposed Dividend on Equity Shares	-	-	-	-
Tax on proposed Dividend	-	-	-	-

2. STATE OF COMPANY'S AFFAIRS, RESULT OF OPERATION AND FUTURE OUTLOOK: STATE OF COMPANY'S AFFAIRS:

Arham Technologies Limited is engaged in manufacturing of LED Smart Televisions, with different screen sizes under our brand 'STARSHINE'. YourCompany also manufacture Fans, BLDC Smart Fans, Air Coolers, Washing Machines and Mixer Grinders, through third party manufacturers under our brand 'STARSHINE'. We have network of dealers and distributors across Chhattisgarh, Madhya Pradesh, Odisha, Vidarbha, Andhra Pradesh and parts of Uttar Pradesh.

RESULT OF OPERATION:

During the year under review, the Company continued to demonstrate resilient performance and maintained a satisfactory growth trajectory despite prevailing market conditions. The Company's sustained focus on operational excellence, prudent financial management, and business development initiatives contributed positively to its overall financial performance.

On a standalone basis, the Company recorded a Gross Revenue of INR 10,224.96 Lakhs during the financial year. The Gross Profit before Interest, Depreciation and Tax (EBIDT) stood at INR 1,322.75 Lakhs, while the Net Profit after Tax amounted to INR 737.95 Lakhs.

On a consolidated basis, the Group achieved a Gross Revenue of INR 11,856.61 Lakhs. The Gross Profit before Interest, Depreciation and Tax (EBIDT) was INR 1,905.97 Lakhs, and the Net Profit after Tax stood at INR 1,220.47 Lakhs.

The financial performance during the year reflects the Company's strong operational capabilities, disciplined cost management, and continued emphasis on improving efficiencies across its business operations. The growth in revenue and profitability at both standalone and consolidated levels underscores the effectiveness of the Company's strategic initiatives and its ability to capitalize on emerging opportunities.

The Board and Management remain committed to strengthening the Company's market position, driving sustainable growth, and creating long-term value for all stakeholders. Going forward, the Company will continue to focus on operational efficiency, innovation, customer-centricity, and prudent financial management to enhance profitability and shareholder returns.

FUTURE OUTLOOK

The Board of Directors is pleased to share its outlook on the future direction of your Company as we enter an important phase of growth, expansion, and brand transformation.

Arham Technologies Limited has built a strong foundation over the years through manufacturing strength, product diversification, channel relationships, and a deep understanding of the Indian consumer market. As the consumer electronics and home appliances industry continues to expand, we believe your Company is well-positioned to capture emerging opportunities across product categories and geographies.

Our brand, *Starshine*, is at the centre of this growth journey. Starshine has always stood for dependable quality, practical innovation, affordability, and trust. Going forward, our focus is to strengthen Starshine into a powerful national brand that connects with the aspirations of Indian households. We are moving ahead with a clear objective – to make Starshine one of India's most trusted and preferred consumer electronics brands.

The Indian consumer electronics market presents a significant opportunity. While established national and multinational brands continue to serve the premium and urban segments, there remains a visible gap in the market for a brand that combines quality, technology, affordability, service support, and manufacturing reliability in a manner that truly serves the needs of Bharat as well as India. We believe Starshine is uniquely poised to fill this gap.

Our strategy is built around this opportunity. With a growing product portfolio covering Smart Televisions, Fans, Washing Machines, Air Coolers, Mixer Grinders and other consumer appliances, Starshine is steadily becoming a multi-category consumer electronics brand. The Company is focused on deeper market penetration, stronger distribution, enhanced product visibility, improved after-sales support, and continued investment in manufacturing capabilities.

A major step in strengthening the Starshine brand identity is the proposed association with renowned actor *Mr. Vicky Kaushal*. His personality reflects confidence, credibility, energy, and mass appeal – values that align strongly with the direction in which we are taking Starshine. We believe this association will significantly enhance brand recall, improve consumer confidence, strengthen our positioning in the market, and support our journey toward wider national acceptance.

Brand building is not only about visibility; it is about trust. Through this initiative, we aim to create a stronger emotional connection with customers, dealers, distributors, and channel partners. A stronger brand presence will support our expansion into new markets, improve dealer confidence, and help us compete more effectively across India.

The Board firmly believes that Starshine has the potential to become a leading Pan-India consumer electronics brand. Our ambition is bold – to build Starshine into India’s number one consumer electronics brand in the segments we operate in. This vision will be pursued through consistent execution, product quality, manufacturing excellence, market expansion, and responsible brand investment.

As we move forward, your Company will continue to focus on sustainable growth, operational discipline, innovation, and long-term value creation. We are confident that with the right strategy, committed leadership, growing market acceptance, and the continued support of all stakeholders, Arham Technologies Limited is entering a promising new chapter.

The Board expresses its sincere gratitude to all shareholders for their trust and confidence. Together, we are building not just a company, but a brand with the potential to shine across India.

3. CHANGE IN NATURE OF BUSINESS, IF ANY:

There is no change in the nature of the business of the Company during current financial year

4. CONSOLIDATED FINANCIAL STATEMENT:

The company has incorporated a Wholly Owned Subsidiary Company dated on 19th January, 2024 named “Arham Corporate Private Limited”. Accordingly, the company has prepared consolidated financial statements of the Company and its subsidiaries for FY 2025-26 have been prepared in compliance with the applicable provisions of the Companies Act, 2013 ('the Act') and as stipulated under Regulation 33 of SEBI Listing Regulations as well as in accordance with the Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015. The audited consolidated financial statements together with the Independent Auditor’s Report thereon form part of this Annual Report.

Further, pursuant to the provisions of Section 136 of the Act, the Company will make available the said financial statement of the subsidiary companies upon a request by any Member of the Company or its subsidiary company. These financial statements of the Company and the subsidiary companies will also be kept open for inspection by any member. The members can send an e-mail to support@arhamtechnologies.co.in/cs@arhamtechnologies.co.in upto the date of the AGM and the same would also be available on the Company’s website URL: <https://www.arhamtechnologies.co.in/annual-report>

5. DIVIDEND:

In view of the prevailing business scenario, there is need to conserve funds for the Company. The Board of Directors, therefore, does not recommend any Dividend for the financial year ended 31st March, 2026.

6. TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013:

The company has transferred INR 737.95 Lakhs to the General Reserves during the current financial year.

7. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THESE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:

There are no material changes and commitment affecting the financial position of the Company which has occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

8. INFORMATION ABOUT SUBSIDIARY/ JOINT VENTURE / ASSOCIATE COMPANY AND DETAILS OF COMPANIES WHICH HAVE BECOME OR CEASED TO BE ITS SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES DURING THE YEAR ALONG WITH REASONS THEREFORE:

The company does not have any joint venture or associate Company. The company has Incorporated a Wholly Owned Subsidiary Company dated on 19th January, 2024 named "Arham Corporate Private Limited".

Pursuant to Section 129(3) of the Act, a statement containing the salient features of the Financial Statement of the subsidiary companies is attached to the Financial Statement in Form AOC-1 attached as per Annexure-I.

9. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid during the year.

SMART TV MANUFACTURING

ENGINEERED FOR PRECISION

BUILT FOR SCALE



Clean Room Class 1K



ESD-Controlled Assembly



Dark Room White Balance Checks



High Voltage Durability Testing



Multi-Voltage Stress Testing



10. MEETINGS OF THE BOARD OF DIRECTORS:

NUMBER OF MEETING OF THE BOARD:

During the financial year ended 31st March 2026, your directors held 7 (Seven) meetings. The dates of Board Meetings are:

Sr. No.	Date of meeting	Total No. of Directors on the Date of Meeting	No. of Directors attended	% of Attendance
1.	21.05.2025	6	6	100%
2.	20.06.2025	6	6	100%
3.	26.08.2025	6	6	100%
4.	07.11.2025	6	6	100%
5.	14.11.2025	6	6	100%
6.	07.02.2026	6	6	100%
7.	11.02.2026	6	6	100%

11. AUDITOR'S REPORT:

There are no qualifications or observation or adverse remarks in the Auditors' Report which require any clarification/ explanation. Moreover, notes on financial statements are self-explanatory and needs no further explanation. Hence Board of Director are not required to give any comment under section 134 (3) (f) of Companies Act, 2013.

12. AUDITORS

A. Statutory Auditors:

M/s Badhan & Co., Chartered Accountants Nagpur (FRN: 004008C) were appointed as Statutory Auditors of the Company at AGM held on 25th September, 2025 and they shall be holding their office till the conclusion of AGM relevant to Financial Year 2029-30.

There is no requirement for ratification of auditors in this Annual General Meeting as per the provision of Section 139 of the Companies Act, 2013 as amended.

The notes to accounts referred to in the Auditors' Report are self-explanatory and therefore, do not call for any further comments

B. Secretarial Auditors:

During the year, the Company has appointed M/s. Abhishek Jain & Associates Practicing Company Secretaries, a Peer Reviewed Firm, as a Secretarial Auditor pursuant to Section 204 of the Companies Act, 2013 and Rule 9 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 for conducting secretarial audit of the company for the financial year 2025-26. The Secretarial Audit Report as required under section 204 of the Companies Act, 2013 and Rule 9 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 in the Form MR-3 is annexed herewith for your kind perusal and information as Annexure-II.

C. Cost Auditor:

Appointment of Cost Auditor pursuant to provisions of Section 148 of the Companies Act, 2013 is not applicable to the Company.

D. Internal Auditor:

During the year, the Company has appointed M/s. Agrawal Bafna & Associates, Chartered Accountants (FRN: 027234C), Durg, Chhattisgarh, as an Internal Auditor pursuant to Section 138 of the Companies Act, 2013 to ensure the routine internal audits and controls.

13. DETAILS OF DIRECTORS OR KEY MANAGERIAL PERSONNEL DURING THE FINANCIAL YEAR ENDED 31.03.2026.

The Directors and KMP as on 31st March 2026 are as follows:

Sr. No.	Name	DIN	Designation	Date of Appointment
1.	Mr. Ankit Jain	AIGPJ7531B	Chief Financial Officer	02/06/2022
2.	Mr. Ankit Jain	06381280	Director	27/12/2013
3.	Mr. Anekant Jain	06732591	Director	27/12/2013
4.	Mr. Anekant Jain	AVGPJ0208C	Chief Executive Officer	02/06/2022
5.	Mr. Manish Kumar Agrawal	09781023	Independent Director	01/06/2023
6.	Mr. Saurabh Agrawal	07472972	Independent Director	25/06/2022
7.	Mr. Roshan Jain	06381291	Managing Director	25/06/2022
8.	Mrs. Rukmani Jain	06381287	Non-Executive Woman Director	25/06/2022
9.	Mrs. Pooja Avinash Gandhewar	AORPT2638G	Whole Time Company Secretary	10/08/2022

Note: The Company has received a resignation letter dated 12th June, 2026 from Ms. Rukmani Jain (DIN: 06381287), tendering her resignation from the office of Non-Executive Women Director of the Company with effect from the close of business hours on 15th June, 2026. The Board has taken note of said resignation on record at its meeting held on 15th June, 2026 and Appoint Mrs. Divya Jain (DIN: 11754251) as Non-Executive Women Independent Director of the Company with effect from 16th June, 2026.

14. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL AND THEIR SHAREHOLDING:

A. Remuneration Of Directors:

<i>Name</i>	Ankit Jain	Anekant Jain	Roshan Jain
<i>Designation</i>	Executive Director	Executive Director	Managing Director
Shareholding			
<i>Number of Shares</i>	3516000	2268000	3924000
Remuneration			
<i>Remuneration</i>	12.75 Lakhs	12.75 Lakhs	12.75 Lakhs
<i>Total</i>	12.75 Lakhs	12.75 Lakhs	12.75 Lakhs

B. Remuneration of Key Managerial

<i>Name</i>	Pooja Avinash Gandhewar
<i>Designation</i>	Company Secretary cum Compliance officer
<i>Salary</i>	2.64 Lakhs

15. PARTICULARS OF EMPLOYEES

Disclosure pertaining to remuneration and other details as required under Section 197 (12) of the Companies Act, 2013 read with rule 5 (1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014, are given in the Annexure-III forming part of this report.

16. DISCLOSURES PURSUANT TO SECTION 197 (14) OF THE COMPANIES ACT, 2013:

No Managing Director or Whole-Time Director of the Company was in receipt of any remuneration or commission from the Company's Holding or Subsidiary companies during the financial year.

17. LOANS, GUARANTEES AND INVESTMENTS: -

During the year the details of loan given and Investment made by company are as under:

Sr. No.	Name of the Company	Nature of Transaction	Amount in Lakhs as on 31st March, 2026.
1.	M/s. Arham Corporate Private Limited	Unsecured Loan	10.45/-
2.	M/s. Arham Corporate Private Limited	Investment	9.50/-

18. DEPOSITS:

The Company has not accepted/ renewed any deposits for the year ended 31st March, 2026.

19. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134 (3) (m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, is annexed herewith as "ANNEXURE IV".

20. DISCLOSURE UNDER SEXUAL HARRASSMENT OF WOMEN AT WORK PLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013:

The harassment at workplace. It has adopted the policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provision of sexual harassment of woman at workplace (prevention, prohibition and redressal) Act, 2013 and the rules thereunder for prevention and redressal of complaints of sexual harassment at work place.

The Company has not received any complaint regarding sexual harassment during the Financial Year 2025-26.

21. CORPORATE SOCIAL RESPONSIBILITY:

The brief outline of the Corporate Social Responsibility ('CSR') Policy of the Company and the initiatives undertaken by the Company on CSR activities during the year in the format prescribed in the Companies ('CSR Policy') Rules, 2014 are set out in Annexure V of this Report.

The Corporate Social Responsibility Committee comprises of

Name of the Directors	Nature of Directorship	Designation in Committee
Mr. Roshan Jain	Managing Director	Chairman
Mr. Anekant Jain	Director	Member
Mr. Ankit Jain	Director	Member

The Committee met two times during the year. The brief outline of the corporate social responsibility (CSR) policy of the Company is available on the website of the Company at <https://arhamtechnologies.co.in/committeesOfTheBoard>.

Note: During the year under review, the composition of the CSR Committee of the company was not changed.

22. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to the requirement under section 134 (3) (c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

- A. in the preparation of the annual accounts for the financial year ended 31st March, 2026, the applicable accounting standards read with requirement set out under Schedule III of the Companies Act, 2013 had been followed and there is no material departure from the same;
- B. The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at the end of the financial year 31st March, 2026 and of the profit of the company for that period;
- C. The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- D. The directors had prepared the annual accounts on a going concern basis; and
- E. The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

23. DECLARATION BY INDEPENDENT DIRECTORS:

The Company has received necessary declaration from each independent director under Section 149(7) of the Companies Act, 2013, that he/she meets the criteria of independence laid down in Section 149 (6) of the Companies Act, 2013 and Regulation 16 (1)(b) and 25 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

24. AUDIT COMMITTEE: - {Section 177 (8)}

The Audit Committee had duly formed in line with the provisions of Section 177 (8) of the Companies Act, 2013. The details of the Committee are available on the website of the Company at <https://arhamtechnologies.co.in/investor-relation/> and it comprises of following persons;

1. Mr. Saurabh Agrawal - Chairman
2. Mr. Manish Agrawal - Member
3. Mr. Ankit Jain - Member

Note: During the year under review, the composition of the Audit Committee of the company was not changed

Sr. No.	Date of meeting	Total No. of Members on the Date of Meeting	No. of Members attended	% of Attendance
1.	21/05/2025	3	3	100%
2.	26/08/2025	3	3	100%
3.	14/11/2025	3	3	100%
4.	10/02/2026	3	3	100%

25. COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE OF A DIRECTOR AND OTHER MATTERS PROVIDED UNDER SUB-SECTION (3) OF SECTION 178:

The Nomination and Remuneration committee had duly formed in line with the provisions of Section 178 of the Companies Act, 2013. The details of the Committee are available on the website of the Company at <https://arhamtechnologies.co.in/investor-relation/> and it comprises of following persons;

1. Mr. Manish Agrawal - Chairman
2. Mr. Saurabh Agrawal - Member
3. Mrs. Rukmani Jain - Member

During the year under review, the composition of the Nomination and Remuneration Committee of the company was not changed

Note: Consequent to the resignation of Mrs. Rukmani Jain from the Board, and the appointment of Mrs. Divya Jain as a Women Independent Director of the Company, the Board of Directors, in its meeting held on 15th June, 2026, approved the reconstitution of the Nomination and Remuneration Committee (NRC).

Accordingly, Mrs. Divya Jain has been appointed as a member of NRC with effect from 16th June, 2026.

Sr. No.	Date of meeting	Total No. of Members on the Date of Meeting	No. of Members attended	% of Attendance
1.	11/09/2025	3	3	100%
2.	13/09/2025	3	3	100%
3.	24/09/2025	3	3	100%

26. STAKEHOLDER RELATIONSHIP COMMITTEE: - {Section 178}

The Stakeholder Relationship Committee had duly formed in line with the provisions of Section 178 of the Companies Act, 2013. The details of the Committee are available on the website of the Company at <https://arhamtechnologies.co.in/investor-relation/> and it comprises of following persons;

1. Mr. Manish Agrawal - Chairman
2. Mr. Ankit Jain - Member
3. Mrs. Rukmani Jain - Member

Sr. No.	Date of meeting	Total No. of Members on the Date of Meeting	No. of Members attended	% of Attendance
1.	21/05/2025	3	3	100%

Note: Consequent to the resignation of Mrs. Rukmani Jain from the Board, and the appointment of Mrs. Divya Jain as a Women Independent Director, the Board of Directors, in its meeting held on 15th June, 2026, approved the reconstitution of the Stakeholder Relationship Committee (SRC).

Accordingly, Mrs. Divya Jain has been appointed as a member of SRC with effect from 16th June, 2026

27. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

28. SHARES:

A. Authorized Capital:

During the financial year, there has been no change in the Authorized Capital of the Company. The Company has only one class of equity shares and the authorized share capital of the Company as on March 31, 2026, was INR 25,00,00,000 divided into 2,50,00,000 equity shares of INR 10 each.

B. Issued, Paid-up and Subscribed Capital:

During the financial year under review, the Company allotted 48,92,000 (Forty-Eight Lakh Ninety-Two Thousand) fully paid-up equity shares on a preferential basis in accordance with the provisions of the Companies Act, 2013 and applicable rules made thereunder, as well as the relevant provisions of the Securities and Exchange Board of India (SEBI) Regulations, wherever applicable.

The Paid-up share capital of the company as on 31st March 2026, was INR 21,81,20,000 divided into 21812000 equity shares of INR 10 each.

C. Issue and allotment of convertible warrants:

Pursuant to the applicable provisions of the Companies Act 2013, SEBI (Issue of Capital and Disclosure Requirements), Regulations, 2018 and SEBI (Listing Obligations and Disclosure Requirements), 2015, the Board of Directors at its meeting held on August 26, 2025 and the Shareholders at the Annual General Meeting held on September 25, 2025 had approved the issuance of up to 1715795 (Seventeen Lakh Fifteen Thousand Seven Hundred and Ninety-Five) Convertible Equity Warrants at a Price of INR. 88.88/- per Warrant (including premium of INR. 78.88/- per warrant), aggregating to INR. 15,24,99,860.00/- (Rupees Fifteen Crores Twenty-Four Lakhs Ninety-Nine Thousand Eight Hundred and Sixty Only) by way of preferential issue to the Promoters and non-promoters of the Company as mentioned in the table below. The Company had received the in-principle approval from NSE in this regard.

Sr. No.	Name of Allottee	Category	No. of Members attended	% of Attendance
1.	Mr. Ankit Jain	Promoter	675067	1,49,99,989.00
2.	Mr. Anekant Jain	Promoter	675067	1,49,99,989.00
3.	M/s. Bennett, Coleman & Co. Limited (BCCL)	Non-Promoter	365661	81,24,988.00
TOTAL			1715795	3,81,24,966.00

The Company has received upfront consideration of 25% of the issue proceeds and the Board had accordingly approved the allotment of Share warrants on Preferential basis to the Allotees on November 07, 2025. Pursuant to which the company issued and allotted 1715795 (Seventeen Lakh Fifteen Thousand Seven Hundred and Ninety-Five) Convertible Equity Warrants at a Price of INR. 88.88/- per Warrant (including premium of INR. 78.88/- per warrant), aggregating to INR. 15,24,99,860.00/- (Rupees Fifteen Crores Twenty-Four Lakhs Ninety-Nine Thousand Eight Hundred and Sixty Only) by way of preferential issue to the Promoters and non-promoters of the Company, as mentioned in the table above.

D. Buy Back of Securities

The Company has not bought back any of its securities during the year under review.

E. Sweat Equity

The Company has not issued any Sweat Equity Shares during the year under review.

F. Bonus Shares

The Company has not issued any Bonus Shares during the year under review.

G. Employees Stock Option Plan (ESOP)

Presently, the Company has the ATL Employee Stock Plan 2024, and there has been no material change in the subsisting ESOP Scheme during the financial year.

During the Financial Year 2025-26, the Company granted 25,000 stock options under the ATL Employee Stock Plan 2024 to eligible employees. Out of the total options granted, 3,000 stock options were granted to Ms. Kalpana Patel, who resigned from the services of the Company with effect from 14 March 2026. Consequently, the said 3,000 unvested stock options stood lapsed/forfeited in accordance with the terms of the ATL Employee Stock Plan 2024. No stock options vested or were exercised during the year, and accordingly, no equity shares were allotted pursuant to the exercise of stock options.

The disclosures required under Rule 12(9) of the Companies (Share Capital and Debentures) Rules, 2014 and Regulation 14 of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 are provided in Annexure VI, which forms an integral part of this Annual Report.

29. FORMAL ANNUAL EVALUATION:

Your Board has devised an Evaluation Policy for evaluating the performance of the Board, its Committees, Executive Directors, and Independent Directors. Based on the same, the performance was evaluated for the financial year ended March 31, 2026. As part of the evaluation process, the performance of Non- Independent Directors, the Chairman and the Board was conducted by the Independent Directors.

The performance evaluation of the respective Committees and that of Independent and Non-Independent Directors was done by the Board excluding the Director being evaluated.

The policy inter alia provides the criteria for performance evaluation such as Board effectiveness, quality of discussion, contribution at the meetings, business acumen, strategic thinking, time commitment, and relationship with the stakeholders, corporate governance practices, contribution of the committees to the Board in discharging its functions etc.

30. RELATED PARTY TRANSACTIONS:

The particulars of every contract or arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 are disclosed in Form No. AOC-2 as Annexure-VII.

31. INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The Company has adequate and efficient internal and external control system, which provides protection to all its assets against loss from unauthorized use and ensures correct reporting of transactions.

The internal control systems are further supplemented by internal audits carried out by the respective Internal Auditors of the Company and Periodical review by the management. The Company has put in place proper controls, which are reviewed at regular intervals to ensure that transactions are properly authorized, correctly reported and assets are safeguarded.

32. RISK MANAGEMENT:

Your Board has adopted a well-defined process for managing its risks on an ongoing basis and for conducting the business in a risk conscious manner. The Company has a structured and comprehensive Risk Management Frame work under which the risks are identified, assessed, trace, monitored and reported as a part of normal business practice. The Risk Management System is fully aligned with the corporate and operational objectives. There is no element of risk which in the opinion of the Board may threaten the existence of the Company.

33. MAINTENANCE OF COST RECORDS:

Maintenance of cost record as specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013, is not applicable to the company as its products fall under table B of ICMAI regulation. Also, the previous year turnover is less than 100 crores and sales proceeds from manufacturing of one single product is less than 35 crores.

34. VIGIL MECHANISM/WHISTLE BLOWER POLICY:

In order to ensure that the activities of the Company and its employees are conducted in a fair and transparent manner by adoption of highest standard of professionalism, honesty, integrity and ethical behavior, the Company has adopted a vigil mechanism policy. The mechanism of whistle blower policy is in place.

35. MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

In terms of the provisions of Regulation 34 and schedule V of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 the Management's discussion and analysis report is annexed in Annexure-VIII.

36. WEBSITE:

The Company is maintaining its functional website and the website contains basic as well as investor's related information. The link of website is <https://arhamtechnologies.co.in/>

37. CORPORATE GOVERNANCE:

As a good corporate governance practice the Company has generally complied with the corporate governance requirements. Our disclosures seek to attain the best practices in corporate governance. We also endeavor to enhance long-term shareholder value and respect minority rights in all our business decisions.

As our company has been listed on EMERGE Platform (SME) of NSE Limited, therefore by virtue of Regulation 15 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 the compliance with the corporate Governance provisions as specified in regulation 17 to 27 and Clause (b) to (i) of sub regulation (2) of Regulation 46 and Para C D and E of schedule V are not applicable to the company. Hence, corporate governance report does not form a part of this Board Report, though we are committed towards best corporate governance practices.

38. DETAILED REASON OR REPORT ON REVISION OF FINANCIAL STATEMENTS:

There is no revision of financial statement. Hence, it is not applicable to your company

39. GENERAL MEETING:

The Directors state that the applicable secretarial standard i.e. SS-2, relating to 'General Meeting', has been duly followed by the Company

Details of the General Meetings of the Company held during the financial year along with summary of Resolutions passed thereat, as more particularly set out in the respective notices of such General Meetings, as passed by the Members, are as follows:

AGM /EGM	Day, Date, Time and Venue
Annual General Meeting	Thursday, 25th September, 2025 at 12:30 P.M. at Plot No. 15, Electronic Manufacturing Cluster, Sector 22, Village Tuta, Atal Nagar, Nava Raipur Chhattisgarh, 492015 India.
Extra Ordinary General Meeting	Wednesday, 10th December, 2025 at 12.30 P.M. at Plot No. 15, Electronic Manufacturing Cluster, Sector 22, Village Tuta, Atal Nagar, Nava Raipur, Chhattisgarh, 492015 India

40. REPORTING OF FRAUD:

The Auditors of the Company have not reported any fraud as specified under Section 143 (12) of the Companies Act, 2013.

41. ANNUAL RETURN:

Pursuant to the provisions of Sections 92 (3) and 134 (3) (a) of the Companies Act, 2013, copy of the Annual Return of the Company have been uploaded on the Company's website <https://arhamtechnologies.co.in/investor-relation/> in e-form MGT-7 for the financial year ended March 31, 2026.

42. MATERNITY BENEFIT PROVIDED BY THE COMPANY UNDER MATERNITY BENEFIT ACT 1961:

The Company declares that it has duly complied with the provisions of the Maternity Benefit Act, 1961. All eligible women employees have been extended the statutory benefits prescribed under the Act, including paid maternity leave, continuity of salary and service during the leave period, and post maternity support such as nursing breaks and flexible return-to-work options, as applicable. The Company remains committed to fostering an inclusive and supportive work environment that upholds the rights and welfare of its women employees in accordance with applicable laws.

43. DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE 2016:

During the financial year under review, there were no application/s made or proceeding were pending in the name of the company under the Insolvency and Bankruptcy Code, 2016.

44. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS:

During the Financial year under review, there were no one-time settlement of Loans taken from Banks and Financial institutions.

45. AUDIT TRAIL APPLICABILITY (AUDIT AND AUDITORS) RULES 2014 - RULE 11 OF THE COMPANIES ACT 2013:

The Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software's and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

46. APPOINTMENT OF DESIGNATED PERSON (MANAGEMENT AND ADMINISTRATION) RULES 2014 - RULE 9 OF THE COMPANIES ACT 2013:

In accordance with Rule 9 of the Appointment of Designated Person (Management and Administration) Rules 2014, it is essential for the company to designate a responsible individual for ensuring compliance with statutory obligations.

The company has proposed and appointed a Designated person in a Board meeting and the same has been reported in Annual Return of the company.

47. COMPLIANCE WITH SECRETARIAL STANDARD:

The Company has Complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors issued by The Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013.

48. ACKNOWLEDGEMENT:

Your directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers, Vendors and Shareholders during the year under review and look forward to their continued co-operation in the years to come.

Your directors also wish to place on record their deep sense of appreciation for the committed service of the Executives, staff and Workers of the Company.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

SD/-

Name: Roshan Jain

Designation: Managing Director

DIN: 06381291

SD/-

Name: Ankit Jain

Designation: Director

DIN: 06381280

Date: 15.06.2026

Place: Raipur

ANNEXURE

ANNEXURE I

Form AOC - 1

(Pursuant to first proviso to sub-section (3) of section 129 read with Rule 5 of Companies (Accounts) Rules, 2014)

Part A - Subsidiaries

(Amount in Rs. Lakhs)

Name of the subsidiary	Arham Corporate Private Limited
The date since when subsidiary was acquired	19/01/2024
Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	NA
Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	NA
Share capital	14.75
Reserves and surplus	1,560.69
Total assets	4,273.20
Total Liabilities	4,273.20
Investments	449.98
Turnover	1,631.64
Profit before taxation	582.21
Provision for taxation	99.96
Profit after taxation	482.25
Proposed Dividend	-
Extent of shareholding (in percentage)	99.99%

Part B-Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Name of Associates or Joint Ventures	-	-	-	-	-	-	-	-
Latest audited Balance Sheet Date	-	-	-	-	-	-	-	-
Date on which the Associate or Joint Venture was associated or acquired	-	-	-	-	-	-	-	-
Shares of Associate or Joint Ventures held by the company on the year end	-	-	-	-	-	-	-	-
No.	-	-	-	-	-	-	-	-
Amount of Investment in Associates or Joint Venture	-	-	-	-	-	-	-	-
Extent of Holding (in percentage)	-	-	-	-	-	-	-	-
Description of how there is significant influence	-	-	-	-	-	-	-	-
Reason why the associate/Joint venture is not consolidated	-	-	-	-	-	-	-	-
Net worth attributable to shareholding as per latest audited Balance Sheet	-	-	-	-	-	-	-	-
Profit or Loss for the year	-	-	-	-	-	-	-	-
i. Considered in Consolidation	-	-	-	-	-	-	-	-
ii. Not Considered in Consolidation								

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

SD/-

Name: Roshan Jain

Designation: Managing Director

DIN: 06381291

SD/-

Name: Ankit Jain

Designation: Director

DIN: 06381280

Date: 15.06.2026

Place: Raipur

ANNEXURE II

Form No. MR-3

SECRETARIAL AUDIT REPORT FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

[Pursuant to section 204 (1) of the Companies Act, 2013 and Rule No. 9 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members of
Arham Technologies Limited
(Formerly known as "Arham Technologies Private Limited")
Plot No. 15 Electronic Manufacturing Cluster, Sector 22, Village Tuta,
Atal Nagar, Nava Raipur 492015.

I have conducted the secretarial audit of the compliances of applicable statutory provisions and the adherence to good corporate practices by "Arham Technologies Limited" (formerly known as "Arham Technologies Private Limited" hereinafter called as company), secretarial audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts /statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, paper, minutes, forms and returns and other records maintained by the Company and also the information provided by its officer, agents and authorized representative during the conduct of secretarial audit, I hereby report that in my opinion, the company has during the audit period covering the financial year ended on 31st March, 2026 complied with the statutory provisions listed thereunder and also that the company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made thereunder: I have examined the books, paper, minutes books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2026 according to the provisions of:

The Companies Act, 2013 (the Act) and the rules made there under;

- i. The Securities Contract (Regulation) Act, 1956 ('SCRA') and the rules made there under;
- ii. The Depositories Act, 1996 and Regulations and Bye-laws framed there under;
- iii. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; (Not applicable during the reporting period)
- iv. The following Regulations and Guideline prescribe under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'): -
 - a) The Securities and Exchange Board of India (Substantial Acquisition of Share and Takeover) Regulation, 2011; (Not applicable during the reporting period)
 - b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation, 2018;

- d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulation, 2021;
 - e) The Securities and Exchange board of India (Issue and Listing of Debt Securities) Regulation, 2008; (Not applicable during the reporting period)
 - f) The Securities and Exchange Board of India (Registrar to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act, and dealing with the Client;
 - g) The Securities and Exchange Board of India (Delisting of Equity Share) Regulations, 2021; (Not applicable during the reporting period)
 - h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not applicable during the reporting period)
 - i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- v. Other Laws applicable to the Company;
- a) The Contract Labour (Regulation and Abolition) Act, 1970
 - b) The Environment (Protection) Act, 1986
 - c) The Water (Prevention and Control of Pollution) Act, 1974

As per the records maintained, representation received and the information provided by management, there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with all applicable laws, rules, regulations and guidelines.

I have also examined the compliance with the applicable clause of following;

- i. Secretarial Standards issued by The Institute of Company Secretaries of India.
- ii. The Listing Agreement entered into by the Company with NSE Limited.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. as mentioned above;

I further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors.

- The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
- Adequate notice was given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance for meetings other than those held at shorter notice, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
- All decisions at Board Meetings were carried out unanimously as recorded in the minutes of the meetings of Board of Directors.

I further report that there are adequate systems and processes in the company that commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines

We further report that during the period under review, no events / actions having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc. referred to above have taken place except the following:

- The Company passed a Special Resolution at its Annual General Meeting held on September 25, 2025, approving the issuance of 17,15,795 share warrants on a preferential basis under Sections 42 and 62(1)(c) of the Companies Act, 2013 and the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, along with other applicable provisions.
- The Company passed a Special Resolution at its Extra-Ordinary General Meeting held on December 10, 2025, approving the issuance and allotment of Equity Shares on a preferential basis under Sections 42 and 62(1)(c) of the Companies Act, 2013 and other applicable provisions. Pursuant to the said approval, the Company allotted an aggregate of 55,22,000 (Fifty-Five Lakh Twenty-Two Thousand) Equity Shares on February 7, 2026 and February 11, 2026, at an issue price of ₹109.50 (Rupees One Hundred Nine and Fifty Paise only) per Equity Share, including a premium of ₹99.50 (Rupees Ninety-Nine and Fifty Paise only) per Equity Share, by way of a Preferential Issue.
- During the financial year under review, the Nomination and Remuneration Committee of the Company granted an aggregate of 25,000 stock options to eligible employees under ATL ESOP 2024, being the employee stock option scheme approved by the shareholders of the Company. The grants were made in accordance with the provisions of the Companies Act, 2013 and SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and the terms of the Scheme.

**For M/s Abhishek Jain & Associates
Practicing Company Secretaries**

SD/-

CS Abhishek Jain

Proprietor

FCS No: 12714

COP: 14857

UDIN: F012714H000608331

Date: 10th June, 2026

Place: Raipur

This report is to be read with our letter of even date, which is annexed as Annexure A and forms an integral part of this report.

"ANNEXURE A"

To,
The Members of
Arham Technologies Limited
(Formerly known as "Arham Technologies Private Limited")
Plot No. 15 Electronic Manufacturing Cluster, Sector 22, Village Tuta,
Atal Nagar, Nava Raipur 492015.

Our report of even date is to be read along with this letter.

Management's Responsibility:

1. Maintenance of Secretarial records is the responsibility of management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on the test basis to ensure that correct facts are reflected in Secretarial records. I believe that the processes and practices I followed provide a reasonable basis for our opinion.

Auditor's Responsibility:

1. We have not verified the correctness and appropriateness of financial records and books of accounts of the Company; the scope of our audit does not include financial laws.
2. Where ever required, we have obtained the Management representation about compliance of laws, rules and regulations and happenings of events etc.
3. The compliance of provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
4. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of efficacy or effectiveness with which the management has conducted the affairs of the Company

For M/s. Abhishek Jain & Associates
Practicing Company Secretaries

SD/-
CS Abhishek Jain
Proprietor
FCS No: 12714
COP: 14857
UDIN: F012714H000608331
Date: 10th June, 2026
Place: Raipur



YOUR ELECTRONICS MANUFACTURING ALLY

Custom focus teams, supply chain expertise,
global delivery capabilities.

**PRECISION IN EVERY DETAIL.
EXCELLENCE IN EVERY DELIVERY.**



CUSTOM FOCUS TEAMS

Dedicated teams
aligned with your goals
and product needs.



SUPPLY CHAIN EXPERTISE

End-to-end visibility
and robust network
for reliable operations.



GLOBAL DELIVERY CAPABILITIES

Scalable solutions
delivered on time,
every time.



QUALITY YOU CAN TRUST

Rigorous processes
ensuring superior quality
in every product.

ANNEXURE III

Particulars of Employees

Statement of Disclosure of Remuneration under Section 197 of the Companies Act, 2013 and Rule 5 (1) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

1. Ratio of the remuneration of each Director to the median remuneration of Employees of the Company for the financial year 2025-26, the percentage increase in remuneration of Directors, Chief Financial Officer and Company Secretary during the financial year 2025-26.

Sr. No.	Name of the Director / KMP and Designation	Remuneration of Director / KMP for FY 2025-26 (Incl: Non-Executive Independent Director)	Remuneration of Director/ KMP for the FY 2024-25	% Increase (Decrease) in remuneration in the FY 2025-26	Ratio of Remuneration of each Director/ KMP to median remuneration of employees
1.	Ankit Jain (Executive Director)	11,26,650.00	9,12,000.00	23.53%	10.21:1
2.	Anekant Jain (Executive Director)	11,26,650.00	9,12,000.00	23.53%	10.21:1
3.	Roshan Jain (Executive Director)	11,26,650.00	9,12,000.00	23.53%	10.21:1
4.	Pooja Gandhewar (Company Secretary)	2,64,000.00	2,64,000.00	No Change	2.39:1

2. Percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year - As stated above in item no. (1).
3. Percentage increase in the median remuneration of employees in the financial year -The Median remuneration of employees was INR 1,10,270 /- during the year 2025-26 as compared to INR 2,32,020 /- in the previous year (2024-25). There is an increase in the median remuneration of employees due to increase in employees during the year under review.
4. Number of permanent employees on the rolls of company -The Company has 76 permanent employees on its rolls.

5. Affirmation that the remuneration is as per the remuneration policy of the company. During the period under review, the Company has paid the managerial remuneration as per limit as stipulated under Section 197 of the Companies Act, 2013 and special resolution passed by the Company Annual General Meeting held on dated 26th September 2023.
6. The provisions of the Section 197 (12) of the Companies Act 2013 read with Rules 5 (2) and Rule 5 (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014 are not applicable to the Company.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

SD/-

Name: Ankit Jain

Designation: Director

DIN: 06381280

Date: 15.06.2026

Place: Raipur

ANNEXURE IV

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

(A) Conservation of energy-

1. The steps taken or impact on conservation of energy; The Company is committed to conserve energy and making the best use of this scarce resource.
2. The steps taken by the company for utilising alternate sources of energy No alternate source of energy was used during the financial year under review.
3. The capital investment on energy conservation equipments No specific investment made during the financial year on energy conservation equipment.

(B) Technology absorption-

1. The efforts made towards technology absorption; The technology used for the existing project is fully indigenous. The works departments of the Company are always in pursuit of finding ways and means to improve the performance, quality and cost effectiveness of its products. The consistent efforts are made for the updation of technology being used by the Company as a continuous exercise.
2. The benefits derived like product improvement, cost reduction, product development or import substitution; Continuous value engineering activities is currently being undertaken for improving profitability.
3. In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-
 - A. the details of technology imported;
 - B. the year of import;
 - C. whether the technology been fully absorbed; NIL
 - D. if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and
4. the expenditure incurred on Research and Development: Nil

(C) Foreign exchange earnings and Outgo:

(Amount in Rs. Lakhs)

Sr. No.	Particulars	Year Ended 31.03.2026	Year Ended 31.03.2025
1.	Foreign exchange earnings	NIL	19.91
2.	Value of Import on CIF basis	305.54	552.96

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

SD/-

Name: Roshan Jain

Designation: Managing Director

DIN: 06381291

SD/-

Name: Ankit Jain

Designation: Director

DIN: 06381280

Date: 15.06.2026

Place: Raipur

Annexure V

Annual Report on Corporate Social Responsibility (CSR) Activities

[Pursuant to Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014]

1. Brief outline on CSR Policy of the Company:

The main objective of the CSR Policy is to lay down guidelines for Arham Technologies Limited (hereinafter referred to as 'the Company') to make CSR as one of the key focus areas to adhere to global interest in environment and society that focuses on making a positive contribution to society through effective impact and sustainable development programs.

This Policy covers the proposed CSR activities to be undertaken by the Company and ensuring that they are in line with Schedule VII of the Act as amended from time to time. It covers the CSR activities which are being carried out in India only and includes strategy that defines plans for future CSR activities.

2. Composition of CSR Committee:

Sr. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Mr. Ankit Jain	Director	2	2
2.	Mr. Anekant Jain	Director	2	2
3.	Mr. Roshan Jain	Managing Director	2	2

3. Web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company: Not Applicable
4. The details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report): Not Applicable to the Company, since the Company did not meet the criteria specified under Section 135(5) of the Companies Act, 2013.
5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any:

Sr. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1.	2024-25	Not Applicable	Not Applicable
2.	2023-24	Not Applicable	Not Applicable
3.	2022-23	Not Applicable	Not Applicable

6. Average net profit of the company as per section 135(5): INR 6,42,04,231.09 (Indian Rupees Six Crores Forty-Two Lakhs Four Thousand Two Hundred and Thirty-One Only).
7. (a) Two percent of average net profit of the company as per section 135(5): INR 12,84,084.60 (Indian Rupees Twelve Lakhs Eighty-Four Thousand and Eighty-Four Only)
(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years: NIL
(c) Amount required to be set off for the financial year, if any: NA
(d) Total CSR obligation for the financial year (7a+7b-7c): INR 12,84,084.60 (Indian Rupees Twelve Lakhs Eighty-Four Thousand and Eighty-Four Only).
8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year (Amount in INR)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5)		
INR 13,00,000.00	Amount	Date of transfer	Name of the Fund	Amount	Date of transfer
		NIL	NA	NA	NIL

(b) Details of CSR amount spent against ongoing projects for the financial year:

1	2	3	4	5		6	7	8	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/ No).	Location of the project.		Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No)	Mode of implementation Through implementing agency.	
				State.	District.			Name.	CSR registration number.
Not Applicable									

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

1	Sl. No.		1.
2	Name of the Project.		Promoting Education
3	Item from the list of activities in Schedule VII to the Act.		Clause ii
4	Local area (Yes/No).		Yes
5	Location of the project.	State.	Chhattisgarh, Raipur
		District.	
6	Project duration.		01.04.2025 31.03.2026
7	Amount allocated for the project.		13,00,000.00
8	Amount spent in the current financial Year (Amount in INR)		13,00,000.00
9	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).		Nil
10	Mode of Implementation - Direct (Yes/No)		No
11	Mode of Implementation Through Implementing Agency	Name	LNG Foundation
		CSR Registration number.	CSR00068803

(d) Amount spent in Administrative Overheads: Nil

(e) Amount spent on Impact Assessment, if applicable: Nil

(f) Total amount spent for the Financial Year (8b+8c+8d+8e): INR 13,00,000.00 (Indian Rupees Thirteen Lakhs Only).

(g) Excess amount for set off, if any

Sl. No.	Particulars	Amounts
1.	Two percent of average net profit of the company as per section 135(5)	12,84,084.60
2.	Total amount spent for the Financial Year	13,00,000.00
3.	Excess amount spent for the financial year [(ii)-(i)]	0.00
4.	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	--
5.	Amount available for set off in succeeding financial years [(iii)-(iv)]	15,916.00

9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR section 135 (6) (in Account under Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in financial years. succeeding (in Rs.)
				Name of the Fund	Amount (in Rs).	Date of transfer.	
Not Applicable							

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

1	2	3	4	5	6	7	8	9
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced	Project duration.	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed /Ongoing.
Not Applicable								

- 10.** In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year: No such case
- (a) Date of creation or acquisition of the capital asset(s): Not Applicable
 - (b) Amount of CSR spent for creation or acquisition of capital asset: Not Applicable
 - (c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.: Not Applicable
 - (d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset): Not Applicable
- 11.** Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5): Not Applicable

Signature:

SD/-

Name: Roshan Jain

Designation: Managing Director and Chairman of CSR Committee

Date: 15/06/2026

ANNEXURE- VI

Details of Employee Stock Options Granted during FY 2025-26

(Pursuant to Rule 12 of Companies (Share Capital and Debentures) Rules, 2014)

Details of Employee Stock Option as on March 31, 2026

A. Key Managerial Personnel	No options were granted to any Key Managerial Personnel during the financial year.	
B. Employees who received grant equal to or exceeding 5% of the options granted during the year		
Name	Designation	No. of Options Granted
Pratap Kumar Rajak	Area Sales Manager	5000
Laxmi Devi Manjhi	Area Sales Manager	5000
Saurabh Katiyara	Senior Accountant and Dispatch Manager	3000
Vipul Kumar	HR Manager	3000
Nagendra Kumar Mehta	Plant & Technical Head	3000
Lokendra Kumar	Software Developer	3000
C. Employees who were granted options equal to or exceeding 1% of the issued capital of the Company during the year none		

D. Movement of Options under ATL ESOP 2024 during FY 2025-26:

Particulars	Number of Options
Options outstanding at the beginning of theyear	Nil
Options granted during the year	25,000
Options vested during the year	Nil
Options exercised during the year	Nil
Shares arising as a result of exercise of options	Nil
Options lapsed/forfeited/cancelled during theyear	3000
Options outstanding at the end of the year	22,000
Options exercisable at the end of the year	NIL
Exercise Price	It shall be the price for Exercise of Options as determined by the Committee which shall not be less the face value of the equity shares and not more than the closing market price as on the previous day of the date of Grant.
Vesting Period	Not earlier than minimum one year and not later than maximum three years from the date of grant of such options.
Variation of terms of options	Nil
Money realised by exercise of options	Nil

DISCLOSURE PURSUANT TO REGULATION 14 OF THE SEBI (SHARE BASED EMPLOYEE BENEFITS AND SWEAT EQUITY) REGULATIONS, 2021 READ WITH PART F OF SCHEDULE - I

Name of Scheme: ATL ESOP 2024

Financial Year: 2025-26

A. Relevant disclosures in terms of the applicable accounting standards

The Company has accounted for ATL ESOP 2024 in accordance with the applicable accounting standards notified under Section 133 of the Companies Act, 2013 and the accounting policies adopted by the Company.

B. Diluted EPS pursuant to issue of shares on exercise of options

No stock options were exercised during the financial year ended March 31, 2026. Accordingly, no equity shares were issued under ATL ESOP 2024 and there was no dilution on account of exercise of stock options during the year.

C. Details of ATL ESOP 2024

Particulars	Details
Date of shareholders' approval	30 September, 2024
Total number of options approved	1,69,200
Total options granted till 31 March 2026	22,000
Balance options available for future grant	1,47,200
Exercise price	It shall be the price for Exercise of Options as determined by the Committee which shall not be less the face value of the equity shares and not more than the closing market price as on the previous day of the date of Grant.
Vesting Period	Not earlier than minimum one year and not later than maximum three years from the date of grant of such options.
Exercise period	The Exercise period would commence from the date of vesting and will expire within the maximum exercise period of 3 (Three) years from the date of respective vesting or such other period as may be decided by the Nomination and Remuneration Committee, from time to time.
Source of shares	Primary issue of equity shares
Method of settlement	Equity settled
Variation of terms	Nil

D. Movement of Options during FY 2025-26

Particulars	Number of Options
Outstanding at the beginning of the year	Nil
Granted during the year	25,000
Vested during the year	Nil
Exercised during the year	Nil
Lapsed / forfeited / cancelled during the year	3000
Outstanding at the end of the year	22,000
Exercisable at the end of the year	Nil

E. Grant-wise Details

Grant Date	Number of Options Granted
11 September 2025	15,000
13 September 2025	5,000
24 September 2025	5,000
TOTAL	25,000

F. Employee-wise Details

(i) Key Managerial Personnel

No options were granted to any Key Managerial Personnel during the financial year.

(ii) Senior Management Personnel

The Senior Management Personnel to whom Options were granted, during the financial year are as follows:

Name	Designation	No. of Options Granted
Vipul Kumar	HR Manager	3000
Nagendra Kumar Mehta	Plant & Technical Head	3000

(iii) Employees receiving grant equal to or exceeding 5% of options granted during the year:

Name	Designation	No. of Options Granted
Saurabh Katiyara	Senior Accountant and Dispatch Manager	3000
Vipul Kumar	HR Manager	3000
Nagendra Kumar Mehta	Plant & Technical Head	3000
Lokendra Kumar	Software Developer	3000
Pratap Kumar Rajak	Area Sales Manager	5000
Laxmi Devi Manjhi	Area Sales Manager	5000

(iv) Employees granted options equal to or exceeding 1% of the issued capital of the Company during the year:

None.

G. Details of Trust

Not Applicable. ATL ESOP 2024 is administered directly by the Company and not through an employee welfare trust.

H. Material Changes

There were no material changes in ATL ESOP 2024 during the financial year.

I. Compliance Statement

ATL ESOP 2024 has been implemented in accordance with the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and the approval accorded by the shareholders of the Company on September 30, 2024.

J. Capital Structure Impact

No stock options vested or were exercised during FY 2025-26. Consequently, no equity shares were allotted under ATL ESOP 2024 and there was no dilution in the equity share capital of the Company during the year.

During the Financial Year 2025-26, the Company granted 25,000 stock options under the ATL Employee Stock Plan 2024 to eligible employees. Out of the total options granted, 3,000 stock options were granted to Ms. Kalpana Patel, who resigned from the services of the Company with effect from 14 March 2026. Consequently, the said 3,000 unvested stock options stood lapsed/forfeited in accordance with the terms of the ATL Employee Stock Plan 2024. No stock options vested or were exercised during the year, and accordingly, no equity shares were allotted pursuant to the exercise of stock options.

The disclosures required under Rule 12(9) of the Companies (Share Capital and Debentures) Rules, 2014 and Regulation 14 of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 are available on the Company's website at www.arhamtechnologies.co.in.

ANNEXURE - VII

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

Details of contracts or arrangements or transactions not at arm's length basis: **Not Applicable.**

Sr. No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	N.A.
2.	Nature of contracts/arrangements/transaction	N.A.
3.	Duration of the contracts/arrangements/transaction	N.A.
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	N.A.
5.	Justification for entering into such contracts or arrangements or transactions	N.A.
6.	Date of approval by the Board	N.A.
7.	Amount paid as advances, if any	N.A.
8.	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	N.A.

Details of material contracts or arrangement or transactions at arm's length basis:

Name (s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts/ Arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advances, if any (Rs. In Lakhs)
Starshine Ventures Private Limited	Sale of goods or services	Ongoing	N.A.	Ongoing	NIL
Starshine Ventures Private Limited	Investment in Shares	Ongoing	N.A.	Ongoing	NIL
Arham Corporate Private Limited	Investment in Shares	Ongoing	N.A.	Ongoing	NIL
Arham Corporate Private Limited	Advances Given	Ongoing	N.A.	Ongoing	NIL
Ankit Jain	Remuneration	Ongoing	N.A.	Ongoing	NIL
Anekant Jain	Remuneration	Ongoing	N.A.	Ongoing	NIL
Roshan Jain	Remuneration	Ongoing	N.A.	Ongoing	NIL
Kanika Jain	Salary	Ongoing	N.A.	Ongoing	NIL
Rukmani Jain	Sitting Fees	Ongoing	N.A.	Ongoing	NIL

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

SD/-

Name: Roshan Jain

Designation: Managing Director

DIN: 06381291

SD/-

Name: Ankit Jain

Designation: Director

DIN: 06381280

Date: 15.06.2026

Place: Raipur

ANNEXURE- VIII

Management Discussion and Analysis Report

Company Overview:

Arham Technologies Limited, formerly known as Arham Technologies Private Limited, is engaged in the manufacturing of LED Smart Televisions under its brand "STARSHINE", available in multiple screen sizes. The Company also undertakes manufacturing of fans, air coolers, and mixer grinders through third-party manufacturers under the same brand.

The Company's products are distributed through an established network of dealers and distributors across Chhattisgarh, Madhya Pradesh, Odisha, Vidarbha, Andhra Pradesh, and parts of Uttar Pradesh. Strategically located in the Electronic Manufacturing Cluster (EMC) at Raipur Smart City, the Company benefits from strong logistics connectivity, proximity to central Indian markets, and reduced transportation costs, providing a significant competitive advantage.

Financial Performance:

During FY 2025-26, the Company delivered strong operational and financial performance. The key financial highlights are as follows:

Sr. No.	Particulars	Standalone (INR Lakhs)	Consolidated (INR Lakhs)
1.	Gross Revenue	10224.96	11856.61
2.	EBITDA (Gross Profit before Interest, Depreciation & Tax)	1,322.75	1,905.97
3.	Net Profit (after tax)	737.95	1220.47

The Company has demonstrated steady growth in both standalone and consolidated operations, reflecting improved operational efficiency, cost management, and business expansion.

Internal Control System and their adequacy:

The Company maintains a strong and effective internal control system designed to ensure accuracy in financial reporting, safeguard assets, and ensure compliance with applicable laws and regulations. Key elements include:

- Regular internal audits conducted by independent Internal Auditors.
- Periodic reviews by management and the Audit Committee.
- Strong authorization and approval controls for all financial transactions.

These systems are periodically reviewed and strengthened to ensure operational efficiency and compliance with evolving regulatory requirements.

Opportunities and Threats:

Opportunities:

- Expansion into new domestic and international markets
- Adoption of advanced technologies and smart manufacturing practices
- Benefits from Government initiatives such as Make in India and Digital India
- Strategic advantage of EMC cluster and logistics efficiency
- Skilled workforce availability and institutional collaborations
- Increasing demand for smart consumer electronics and appliances

Threats:

- Intense competition in consumer electronics and appliances sector
- Dependency on external suppliers and third-party manufacturers.
- Regulatory changes and compliance requirements.
- Supply chain disruptions and input cost fluctuations.
- Macroeconomic and geopolitical uncertainties.
- Environmental and sustainability-related compliance pressures.

Segment-wise or Product-wise Performance:

The Company operates in a single business segment, i.e., Manufacturing & Trading of LED televisions and home appliances under the brand “STARSHINE”.



Particulars	Standalone Statement		Consolidated Statement	
	Year Ended 31.03.2026	Year Ended 31.03.2025	Year Ended 31.03.2026	Year Ended 31.03.2025
Revenue From Operation	10224.96	6,515.75	11856.61	6,989.35
Other Income	2.75	19.71	2.75	19.71
Total Income	10227.71	6,535.46	11859.36	7,009.06
Profit Before Interest and Depreciation	1,322.75	1,125.89	1,905.97	1288.62
Less: - Finance Cost	233.73	227.38	233.73	227.38
Less: - Depreciation	93.93	109.29	94.67	110.18
Profit Before Exceptional Item and Tax	995.09	789.22	1577.57	951.06
Exceptional Item	-	-	-	-
Profit Before Tax	995.09	789.22	1577.57	951.06
Less: - Provision for Tax				
- Current Tax	258.47	212.59	358.45	242.37
- Current tax expense relating to prior years	-	-	-	-
- Deferred Tax Assets/Liability	(1.33)	18.79	(1.35)	(18.85)
Net Profit After Tax	737.95	595.42	1220.47	727.54
Transfer to General Reserve	737.95	595.42	1220.47	727.54
Surplus carried to Balance Sheet	737.95	595.42	1220.47	727.54
Earnings per equity share:				
- Basic	4.19	3.52	6.94	4.30
- Diluted	4.15	3.52	6.87	4.30
Proposed Dividend on Equity Shares	-	-	-	-
Tax on proposed Dividend	-	-	-	-

Dividend and Reserves:

- Proposed Dividend: NIL
- Transfer to General Reserve: Standalone INR 737.95 Lakhs
- Surplus carried to Balance Sheet: Standalone INR 737.95 Lakhs

Earnings per Equity Share:

- Standalone: 4.19
- Consolidated: 6.94

Financial Performance Analysis:

The Company has registered strong growth during FY 2025-26 compared to the previous financial year:

- Standalone revenue increased significantly to INR 10,224.96 Lakhs from INR 6,515.75 Lakhs in FY 2024-25, reflecting a growth of 56.92%
- Standalone Net Profit increased to INR 737.95 Lakhs from INR 595.42 Lakhs, registering a growth of 23.93%.
- Consolidated Net Profit stood at INR 1,220.47 Lakhs compared to INR 727.54 Lakhs in the previous year.

This growth reflects the Company's focus on operational efficiency, product expansion, and improved market penetration.

Human Resources and Industrial Relations:

Employees remain a key pillar of the Company's success. The Company continues to invest in human capital through:

- Regular training and skill development programs
- Employee engagement and welfare initiatives
- Focus on maintaining harmonious industrial relations
- Continuous improvement in workplace productivity and efficiency

Key Financial Ratios and Variance Analysis:

The key financial ratios of the Company for the current financial year (C.Y.) compared with the previous financial year (P.Y.) are as follows:

Sr. No	Ratio	C.Y	P. Y	% Change	Remarks
1.	Current Ratio	2.47	1.68	47.02%	Improvement due to better working capital position and higher current assets relative to current liabilities.
2.	Debt-Equity Ratio	0.29	0.92	-68.48%	Significant reduction indicating lower dependence on borrowings and stronger equity base.
3.	Debt Service Coverage Ratio	-	-	-	Nil DSCR indicates limited or no debt servicing obligation during the year.
4.	Return on Equity	0.12	0.22	-45.45%	Decline due to proportionally lower increase in net profit compared to growth in shareholders' funds.
5.	Inventory Turnover Ratio	2.90	1.62	79.01%	Improved inventory management and faster movement of stock during the year.
6.	Trade Receivables Turnover Ratio	3.65	5.23	-30.12%	Decline indicates slower collection efficiency and higher receivable holding period.
7.	Trade Payables Turnover Ratio	5.99	12.31	-51.34%	Longer payment cycle reflecting improved working capital utilization.
8.	Net Capital Turnover Ratio	1.73	2.87	-39.72%	Reduction due to higher working capital base relative to revenue.
9.	Net Profit Ratio	0.07	0.09	-22.22%	Marginal decline in profitability margins during the year.
10.	Return on Capital Employed	0.10	0.18	-44.44%	Decline due to lower efficiency in utilization of capital employed.
11.	Return on Investment	0	0	-	No material changes during the year.

Conclusion:

The Company has demonstrated strong operational resilience and financial growth during FY 2025-26. With a strategic location advantage, expanding product portfolio, and supportive government policies, the Company is well-positioned for sustained growth.

Going forward, the management remains focused on enhancing operational efficiency, strengthening distribution networks, and driving innovation to deliver long-term value to all stakeholders.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

SD/-

Name: Roshan Jain

Designation: Managing Director

DIN: 06381291

SD/-

Name: Ankit Jain

Designation: Director

DIN: 06381280

Date: 15.06.2026

Place: Raipur

ANNEXURE- IX

BRIEF PROFILE OF M/s SKJ & ASSOCIATES, COST AUDITOR

M/s SKJ & Associates is a firm of Cost and Management Accountants dedicated to providing high-quality professional services in the areas of Cost Audit, Cost Records, Cost Compliance, Cost Management, GST, Accounting, and Business Advisory. The firm is committed to delivering practical, reliable, and timely solutions that enable organizations to meet statutory compliance requirements while enhancing operational efficiency and cost control.

The Proprietor, CMA Sameer Joshi, possesses significant hands-on experience in the preparation, maintenance and certification support of cost records for a wide range of manufacturing industries. He has actively participated in numerous cost audit assignments and has practical exposure to the implementation of the Companies (Cost Records and Audit) Rules, cost accounting systems, cost sheet preparation, product costing, cost allocation, reconciliation of cost and financial accounts, inventory valuation, and cost data analysis.

The Proprietor has worked extensively with steel plants and other manufacturing companies, gaining valuable industry-specific experience in handling complex cost records and supporting statutory cost audit engagements. This practical exposure has provided a thorough understanding of manufacturing processes, cost structures, regulatory requirements, and industry best practices.

At SKJ & Associates, their objective is to build long-term professional relationships by delivering accurate, ethical, and value-driven services. We strive to assist our clients in maintaining robust cost accounting systems, ensuring statutory compliance, improving cost efficiency, and supporting informed business decision-making through professional excellence and a client-centric approach.

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PRECISION
Built on **TRUST**

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and Locally Engineered.



Cutting-Edge
Smart TVs.



Rigorous
Quality Control



Made in India

CFO CERTIFICATION

To,
The Board of Directors,
Arham Technologies Limited

In relation to the Audited Financial Accounts of the Company as at March 31st 2026, I hereby certify that:

(a) I have reviewed financial statements and the cash flow statement for the year ended March 31st, 2026 and that to the best of my knowledge and belief:

1. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
2. These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

(b) There is, to the best of my knowledge and belief, no transactions entered into by the Company during the year ended March 31st 2026, which is fraudulent, illegal or violative of the Company's code of conduct.

(c) I accept responsibility for establishing and maintaining internal controls for financial reporting and I have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and I have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which I am aware and the steps taken or proposed to be taken to rectify these deficiencies.

(d) I have indicated to the auditors and the Audit committee, wherever applicable:

1. Significant changes in internal control over financial reporting during the year;
2. Significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
3. Instances of significant fraud of which they have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

(e) Members of the board of directors and senior management personnel have affirmed compliance with the code of conduct of board of directors and senior management

Ankit Jain
Chief Financial Officer

Date: 15.06.2026

CERTIFICATE UNDER REGULATION 13 OF THE SEBI (SHARE BASED EMPLOYEE BENEFITS AND SWEAT EQUITY) REGULATIONS, 2021

To,

The Members

Arham Technologies Limited

(Formerly known as "Arham Technologies Private Limited")

Plot No. 15 Electronic Manufacturing Cluster, Sector 22, Village Tuta,
Atal Nagar, Nava Raipur 492015.

We have examined the relevant records and documents of Arham Technologies Limited ("the Company") relating to ATL ESOP 2024 ("the Scheme") for the financial year ended March 31, 2026.

Based on our examination and according to the information and explanations furnished to us by the Company, we hereby certify that:

1. ATL ESOP 2024 has been implemented in accordance with the provisions of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021.
2. The Scheme is being administered in accordance with the terms and conditions approved by the shareholders of the Company at the Annual General Meeting held on September 30, 2024.

This Certificate is issued pursuant to Regulation 13 of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and is intended for placing before the shareholders of the Company at the ensuing Annual General Meeting.

**For M/s Abhishek Jain & Associates
Practicing Company Secretaries**

SD/-

CS Abhishek Jain Proprietor

FCS No: 12714

COP: 14857

UDIN: F012714H000644433

Date: 17.06.2026

Place: Raipur

CERTIFICATE ON NON-DISQUALIFICATION OF DIRECTORS

[Pursuant to clause 10 (i) of the Part C of Schedule V read with Regulation 34 (3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

I have examined the relevant registers, records, forms, returns, representation and disclosures received from the Directors of "Arham Technologies Limited" having CIN: L52335CT2013PLC001207 and having registered office Plot No. 15 Electronic Manufacturing Cluster, Sector 22, Village Tuta, Atal Nagar Nava, Raipur - 492015, Chhattisgarh. (Hereinafter referred to as 'the Company'), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34 (3) read with Schedule V Para-C Sub clause 10 (i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of the Companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

Sr. No	Name of Director	DIN	Designation
1.	Mr. Ankit Jain	06381280	Executive Director
2.	Mr. Roshan Jain	06381291	Managing Director
3.	Mr. Anekant Jain	06732591	Executive Director
4.	Mrs. Rukmani Jain	06381287	Non-Executive Woman Director
5.	Mr. Saurabh Jain	07472972	Independent Director
6.	Mr. Manish Agrawal	09781023	Independent Director

For M/s Abhishek Jain & Associates
Practicing Company Secretaries

SD/-

CS Abhishek Jain

Proprietor

FCS No: 12714

COP: 14857

UDIN: F012714H000608311

Date: 10.06.2026

Place: Raipur

STANDALONE INDEPENDENT AUDITOR'S REPORT

TO,
THE MEMBERS OF ARHAM TECHNOLOGIES LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of ARHAM TECHNOLOGIES LIMITED, which comprise the Balance Sheet as at 31/03/2026, the Statement of Profit and Loss, the cash flow statement for the year then ended, and a summary of the significant accounting policies and other explanatory notes and information.

Auditor's Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, read with other explanatory notes and information, of the state of affairs of the Company as at 31/03/2026, and its Profit and its cash flows for the year ended on that date.

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 there under, 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.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon. Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read such other information as and when made available to us and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibility of Management and Those Charged with Governance (TCWG)

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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.

The 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 financial statements.

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

- Identify and assess the risks of material misstatement of the 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 financial statements, including the disclosures, and whether the 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditors' Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub section (11) of section 143 of the Companies Act, 2013. We give in the Annexure A statements on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.

As required by Section 143 (3) of the Act, we report that:

- A. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- B. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- C. The Balance Sheet, the Statement of Profit and Loss, and the cash flow statement dealt with by this Report are in agreement with the books of account.
- D. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- E. On the basis of the written representations received from the directors as on 31/03/2026 taken on record by the Board of Directors, none of the directors is disqualified as 31/03/2026 from being appointed as a director in terms of Section 164 (2) of the Act.
- F. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, clause (i) of section 143(3) of Companies Act 2013 is applicable as per Notification No. G.S.R. 464(E) dated 13th day of June, 2017.
- G. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - I. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
 - II. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - III. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - IV. a. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(is), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

- b. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - c. Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- V. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- VI. Based on our examination, which includes test checks, the company has used an accounting software for maintaining its books of account for the period ended 31st March, 2026, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

For, Badhan And Co.
Chartered Accountants
Firm Registration No.: 0004008C

SD/-
CA Gaurav Agrawal
(Partner)
Membership No. 422586
Date: 26/05/2026
Place: Raipur
UDIN: 26422586RRHBMN9590

"ANNEXURE A"

Reports under The Companies (Auditor's Report) Order, 2020 (CARO 2020) for the year ended on 31st March 2026

To,
The Members of ARHAM TECHNOLOGIES LIMITED

I. Property, Plant and Equipment and Intangible Assets

- a. The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment.
- b. The Company has maintained proper records showing full particulars of Intangible assets.

Property, Plant and Equipment have been physically verified by the management at reasonable intervals; No material discrepancies were noticed on such verification.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the standalone financial statements are held in the name of the Company.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

II. Inventory and other current assets

Physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate, although physical verification of stock has not been done by us. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.

The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets during the year. Based on the records examined by us in normal course of audit of financial statement including clarification provided by company, the quarterly returns or statements along with applicable to the Company. subsequent revision filed by the company with such banks are in agreement with the books of account of the Company, except as reported herein under

There is a difference between the value of closing stock as per the books of accounts and the stock statements submitted to the bank in some cases. The difference arises primarily due to variation in the valuation method adopted for stock reporting purposes and the voluminous nature of inventory maintained by the Company.

There is immaterial variation in aggregate value of sundry debtors and creditors.

There is immaterial variation in quarterly sales/ purchases figures reported in statement but overall, in aggregate annual sales/ purchases are in line with financial statement.

III. Investment, Loans or Advances by Company

According to the information and explanations given to us and based on the audit procedures conducted by us, during the year the Company has made investments in and granted loans to its subsidiary company (Arham Corporate Private Limited).

- a. During the year, the Company has granted loans and made investments in subsidiary companies, details of which are as under:
 - Aggregate amount provided during the year: ₹ 10,50,00,000.00
 - Balance outstanding as at balance sheet date: ₹ 10,50,00,000.00
 - Aggregate amount of investments made during the year: ₹ 9,50,00,000.00
 - Balance outstanding in respect of such investments as at the balance sheet date: ₹9,60,00,000.00
- b. In our opinion and according to the information and explanations given to us, the terms and conditions of the grant of such unsecured loans and investments made during the year are not prima facie prejudicial to the interest of the Company subject to point "C" below
- c. In respect of loans granted by the Company, the said loans are interest free and repayable on demand and therefore no schedule of repayment of principal and payment of interest has been stipulated.
- d. According to the information and explanations given to us and based on our examination of records of the Company, no loan falling due during the year has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same party.

- e. According to the information and explanations given to us and based on our examination of records of the Company, no loan falling due during the year has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same party.

IV. Loan to Directors and Investment by the Company

In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted and investments made, as applicable.

V. Deposits Accepted by the Company

The company has not accepted any Deposits.

VI. Maintenance of Cost records

According to the information and explanations given to us, Cost record is not applicable to the company as its products fall under table B of ICMIAI regulation. Also, the previous year turnover is less than 100cr and sales proceeds from manufacturing of one single product is less than 35cr hence Cost record is not applicable to it.

VII. Statutory Dues

The company is regular in depositing the undisputed statutory dues including provident fund, employees` state insurance, income tax, sales, tax wealth tax, service tax, custom duty, excise duty. cess and other statutory dues applicable to the Company with the appropriate authorities. No undisputed amounts payable in respect of the aforesaid statutory dues were outstanding as at the last day of the financial year for a period of more than six months from the date they became payable.

According to the management There is no dispute with the revenue authorities regarding any duty or tax payable.

VIII. Disclosure of Undisclosed Transactions

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.

IX. Loans or Other Borrowings

In our opinion and according to the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority.

In our opinion and according to the information and explanations given by the management, the Company has obtained term loans amounting to ₹7.50 Crores during the year for purchase of Plant and Machinery and the same have been applied for the purposes for which such loans were obtained.

In our opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilized for long term purposes.

According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013.

According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.

X. Money raised by IPO, FPOs

The company has not raised any money by way of initial public offer or further public offer (including debt instruments) and term loans. Hence this clause is not applicable.

During the year, the Company has made preferential allotment of equity shares and share warrants in compliance with the requirements of Section 42 and Section 62 of the Companies Act, 2013. According to the information and explanations given to us, the funds raised have been utilized for the purposes for which the funds were raised.

XI. Reporting of Fraud During the Year

Based on our audit procedures and the information and explanation made available to us no such fraud noticed or reported during the year.

According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

We have taken into consideration the whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures. No such complaints exist.

XII. Compliance by Nidhi Company Regarding Net Owned Fund to Deposits Ratio

As per information and records available with us the company is not Nidhi Company. According to the information and explanations given to us, the Company is not a Nidhi Company.

Accordingly, clause 3(xii) of the Order is not applicable

According to the information and explanations given to us, the Company is not a Nidhi Company.

Accordingly, clause 3(xii) of the Order is not applicable

XIII. Related party transactions

According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements.

xiv. Internal audit system

Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

We have considered the internal audit reports of the Company issued till date for the period under audit.

XV. Non cash transactions

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with directors or persons connected with its directors during the year and hence provisions of Section 192 of the Companies Act, 2013 are not applicable.

XVI. Requirement of Registration under 45-IA of Reserve Bank of India Act, 1934

The company is not required to be registered under section 45-IA of the Reserve Bank of India Act.

In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934

The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

XVII. Cash Losses

The Company has not incurred cash losses in the current and in the immediately preceding financial year.

XVIII. Consideration of outgoing auditors

During the year, there has been no change in the statutory auditor of the Company and accordingly, no matter relating to resignation of auditor or filling of casual vacancy arose during the year.

XIX. Material uncertainty in relation to realisation of financial assets and payment of financial liabilities

According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

XX. Compliance of CSR

According to the information and explanations given to us, the company has spent the entire amount required to be spent under Section 135 of the Companies Act, 2013 in respect of other than ongoing projects during the financial year. Accordingly, the provisions of the second proviso to sub-section (5) of section 135 are not applicable.

In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

XXI. Qualifications or adverse remarks in the consolidated financial statements

N.A

For, Badhan And Co.
Chartered Accountants
Firm Registration No.: 0004008C

SD/-
CA Gaurav Agrawal
(Partner)
Membership No. 422586
Date: 26/05/2026
Place: Raipur
UDIN: 26422586RRHBMN9590

Independent Auditor's Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

To the Members of Arham Technologies Limited

We have audited the internal financial controls over financial reporting of Arham Technologies Limited ("the Company") as of 31st March 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date. Management's Responsibility for Internal Financial Controls The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation, and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing, prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal controls based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

ARHAM TECHNOLOGIES LIMITED

(CIN:- L52335CT2013PLC001207)

STANDALONE BALANCE SHEET AS ON 31ST MARCH, 2026

(Amount in Rs. Lakhs)

Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	2,181.20	1,692.00
Reserves and surplus	2	6,680.40	1,292.91
Money received against share warrants		381.25	
		9,242.85	2,984.91
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings	3	820.00	153.43
Deferred tax liabilities (Net)	4	2.02	3.35
Other long term liabilities			
Long-term provisions	5		
		822.02	156.78
Current liabilities			
Short-term borrowings	6	1,756.32	2,585.09
Trade payables	7		
(A) Micro enterprises and small enterprises			
(B) Others		1,983.62	508.31
Other current liabilities	8	32.50	37.95
Short-term provisions	5	242.76	214.65
		4,015.20	3,346.00
TOTAL		14,080.07	6,487.69
ASSETS			
Non-current assets			
Property,Plant and Equipment and Intangible assets	9		
Property,Plant and Equipment		714.17	786.16
Intangible assets		58.99	65.10
Capital work-in-Progress		2,419.58	
Intangible assets under development			

Non-current investments	10	960.00	10.00
Deferred tax assets (net)			
Long-term loans and advances	11	1045.00	
Other non-current assets	12	13.68	13.68
		5,211.42	874.94
Current assets			
Current investments			
Inventories	13	3,027.85	4,032.07
Trade receivables	14	4,351.39	1,246.72
Cash and cash equivalents	15	10.46	5.20
Short-term loans and advances	11	26.26	
Other current assets	16	1,452.69	328.76
		8,868.65	5,612.75
TOTAL		14,080.07	6,487.69

The accompanying notes are an integral part of the financial statements.
As per our audit report of even date

For Badhan And Co.,
(Chartered Accountants)
SD/-

CA Gaurav Agrawal

(Partner)
Membership No: 422586
UDIN: 26422586RRHBMN9590

Date: 26/05/2026

Place: Raipur

For Arham Technologies Limited

SD/-
Anekant Jain (CEO)
DIN: 06732591

SD/-
Pooja Avinash Gandhewar
(Company Secretary)

SD/-
Ankit Jain (CFO)
DIN: 06381280

SD/-
Roshan Jain (Managing Director)
DIN: 06381291

ARHAM TECHNOLOGIES LIMITED*(CIN:- L52335CT2013PLC001207)**Statement of Profit and Loss for the year ending 31st March, 2026 (Standalone)**(Amount in Rs. Lakhs)*

Particulars	Note No.	31st March 2026	31st March 2025
Revenue			
Revenue from operations	17	10,224.96	6,515.75
Other income	18	2.75	19.71
Total Income		10,227.72	6,535.45
Expenses			
Cost of material Consumed	19	7,593.16	4,255.43
Purchase of stock-in-trade	20	138.36	1,174.94
Changes in inventories	21	741.98	(462.02)
Employee benefit expenses	22	173.78	193.20
Finance costs	23	233.73	227.38
Depreciation and amortization expenses	24	93.93	109.29
Other expenses	25	257.68	248.02
Total expenses		9,232.63	5,746.24
Profit before exceptional, extraordinary and prior period items and tax		995.09	789.22
Exceptional items			
Profit before extraordinary and prior period items and tax		995.09	789.22
Extraordinary items			
Prior period item			
Profit before tax		995.09	789.22
Tax expenses			
Current tax	26	258.47	212.59
Deferred tax		(1.33)	(18.79)
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		737.95	595.42
Earning per share-in Rs.			
Basic	27		
Before extraordinary Items		4.19	7.04
After extraordinary Adjustment		4.19	7.04
Diluted			
Before extraordinary Items		4.15	7.04
After extraordinary Adjustment		4.15	7.04

The accompanying notes are an integral part of the financial statements.
As per our audit report of even date

For Badhan And Co.,
(Chartered Accountants)
SD/-

CA Gaurav Agrawal

(Partner)
Membership No: 422586
UDIN: 26422586RRHBMN9590

Date: 26/05/2026

Place: Raipur

For a

SD/-
Anekant Jain (CEO)
DIN: 06732591

SD/-
Pooja Avinash Gandhewar
(Company Secretary)

SD/-
Ankit Jain (CFO)
DIN: 06381280

SD/-
Roshan Jain (Managing Director)
DIN: 06381291

ARHAM TECHNOLOGIES LIMITED

(CIN:- L52335CT2013PLC001207)

Standalone Statement of Cash Flow for year ending 31st March, 2026

(Amount in Rs. Lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit After tax and exceptional items	737.95	595.42
Adjustments for :	-	-
Depreciation	93.93	109.29
Deferred Tax Asset/(Liabilites)	(1.33)	(18.79)
Interest expense	233.73	227.38
Operating profit before working capital changes	1,064.29	913.31
Adjustments for :		
Increase/(Decrease) in current liabilities	669.21	1,313.94
(Increase)/ Decrease in sundry debtors	(3,104.67)	(392.61)
(Increase) / Decrease in inventories	1,004.22	(1,289.66)
(Increase)/ Decrease in loans and advances	(1,071.26)	-
(Increase) / Decrease in other current assets	(1,123.94)	(147.86)
Cash generation from operations	(2,562.14)	397.11
Net cash Flow From operating activities (A)	(2,562.14)	397.11
	-	-
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(2,435.41)	60.15
Purchase of Intangible Asset	-	-
(Increase)/ Decrease Non current Investment	(950.00)	-
(Increase)/Decrease in Deposits	-	(10.00)
Net cash used in investing activities (B)	(3,385.41)	50.15
	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long/short term loans	666.57	(219.97)
Interest paid	(233.73)	(227.38)
Proceeds from Issue of Share Capital	5,138.74	-
Working Facilities(Net)	-	-
Share Premium Received	381.25	-
Net cash used in investing activities (C)	5,952.83	(447.35)

NET INCREASE/(DECREASE) IN CASH AND 'CASH EQUIVALENTS	(A+B+C)	5.27	(0.09)
		-	-
Cash And Cash Equivalents (Opening)*		5.19	5.28
Cash And Cash Equivalents (Closing)*		10.47	5.19
NET INCREASE/ (DECREASE)		5.27	(0.09)

As per our audit report of even date

For Badhan And Co.,
(Chartered Accountants)
SD/-

CA Gaurav Agrawal

(Partner)
Membership No: 422586
UDIN: 26422586RRHBMN9590

Date: 26/05/2026

Place: Raipur

For Arham Technologies Limited

SD/-
Anekant Jain (CEO)
DIN: 06732591

SD/-
Pooja Avinash Gandhewar
(Company Secretary)

SD/-
Ankit Jain (CFO)
DIN: 06381280

SD/-
Roshan Jain (Managing Director)
DIN: 06381291

ARHAM TECHNOLOGIES LIMITED

(CIN:- L52335CT2013PLC001207)

Standalone Notes to Account for the year ending 31st March, 2026

Note No. 1 Share Capital

(Amount in Rs. Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Authorized:		
25000000 (31/03/2025:21000000) Equity shares of Rs. 10.00/- par value	2,500.00	2,100.00
Issued:		
21812000 (31/03/2025:16920000) Equity shares of Rs. 10.00/- par value	2,181.20	1,692.00
Subscribed and paid-up:		
21812000 (31/03/2025:16920000) Equity shares of Rs. 10.00/- par value	2,181.20	1,692.00
Total	2,181.20	1,692.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

(Amount in Rs. Lakhs)

	As at 31st March 2026		As at 31st March 2025	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	1,69,20,000	1,692.00	84,60,000	846.00
Issued during the Period				
Bonus issue			84,60,000	846.00
Preferential Allotment	48,92,000	489.20		
Redeemed or bought back during the period				
Outstanding at end of the period	2,18,12,000	2,181.20	1,69,20,000	1,692.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2026		As at 31st March 2025	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity	Anekant Jain	22,68,000	10.40	22,68,000	13.40
Equity	Ankit Jain	35,16,000	16.12	35,16,000	20.78
Equity	Roshan Jain	39,24,000	17.99	39,24,000	23.19
Equity	Roshan Jain HUF	9,60,000	4.40	9,60,000	5.67
Equity	Rukmani Jain	15,52,000	7.12	15,52,000	9.17
	Total	1,22,20,000	56.03	1,22,20,000	72.21

		Current Year				
		Shares at beginning		Shares at end		% Change
Promoter name	Particulars	Number	%	Number	%	
ROSHAN JAIN	Equity [NV: 10.00]	3924000	23.19	3924000	17.99	-5.20
ANKIT JAIN	Equity [NV: 10.00]	3516000	20.78	3516000	16.12	-4.66
ANEKANT JAIN	Equity [NV: 10.00]	2268000	13.40	2268000	10.40	-3.00
RUKMANI JAIN	Equity [NV: 10.00]	1552000	9.17	1552000	7.12	-2.05
ROSHAN JAIN & SONS	Equity [NV: 10.00]	960000	5.67	960000	4.40	-1.27
KANIKA JAIN PRANAV	Equity [NV: 10.00]	27000	0.16	27000	0.12	-0.04
AGRAWAL	Equity [NV: 10.00]	3000	0.02	3000	0.01	-0.01
Total		12250000		12250000		

Note No. 2 Reserves and surplus

(Amount in Rs. Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Surplus		
Opening Balance	1,292.91	1,543.49
Add: SECURITIES PREMIUM	4,649.54	
Add: Profit for the year	737.95	595.42
Less: Deduction		(846.00)
Closing Balance	6,680.40	1,292.91
Balance carried to balance sheet	6,680.40	1,292.91

Note No. 3 Long-term borrowings

(Amount in Rs. Lakhs)

	As at 31st March 2026		As at 31st March 2025	
	Non-Current	Current Maturities	Non-Current	Current Maturities
Term Loan - From banks				
BGECL 4.0 TL 17380600003096		51.60	51.60	75.60
FAN UNIT TL 3263	100.00	60.00	101.83	60.00
BOB TL 3899	720.00	30.00		
HDFC BANK AUTO LOAN				2.72
	820.00	141.60	153.43	138.32
The Above Amount Includes				
Secured Borrowings	820.00	141.60	153.43	138.32
Amount Disclosed Under the Head "Short Term Borrowings"(Note No. 6)		(141.60)		(138.32)
Net Amount	820.00	0	153.43	0

Note No. 4 Deferred Tax

(Amount in Rs. Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Deferred tax liability		
DTL	2.02	3.35
Gross deferred tax liability	2.02	3.35
Net deferred tax liability	2.02	3.35

Note No. 5 Provisions

(Amount in Rs. Lakhs)

	As at 31st March 2026			As at 31st March 2025		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Provision for Expenses		1.76	1.76		1.16	1.16
PROVISION FOR TAX		240.00	240.00		212.59	212.59
Audit Fees Payable		1.00	1.00		0.90	0.90
		242.76	242.76		214.65	214.65
Total		242.76	242.76		214.65	214.65

Note No. 6 Short-term borrowings

(Amount in Rs. Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Loans Repayable on Demands - From banks		
BANK OF BARODA CC-187	1,613.97	2,446.77
AU SMALL FINANCE BANK CORPORATECARD	0.75	
	1,614.72	2,446.77
Current maturities of long-term debt	141.60	138.32
	141.60	138.32
Total	1,756.32	2,585.09

Note No. 7 Trade payables

(Amount in Rs. Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
(B) Others		
Sundry Creditors	1,983.62	508.31
	1,983.62	508.31
Total	1,983.62	508.31

Trade Payables Ageing Schedule

(Amount in Rs. Lakhs)

Payment date not defined (Outstanding for following periods from due date of Transaction)

	As at 31st March 2026					As at 31st March 2025				
	Less than 1 Yr	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 1 Yr	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME					0.00					0.00
Others	1983.62				1983.62	498.30	10.01			508.31
Disputed Dues- MSME					0.00					0.00
Disputed- Others					0.00					0.00

*Note No. 8 Other current liabilities**(Amount in Rs. Lakhs)*

Particulars	As at 31st March 2026	As at 31st March 2025
Surplus		
ADVANCE FROM CUSTOMERS	11.74	24.84
	11.74	24.84
Others payables		
OUTSTANDING EXPENSES	15.26	9.31
Statutory Dues	5.20	3.80
Director Sitting fees payable	0.30	
	20.76	13.11
Total	32.50	37.95

*Note No. 10 Non-current investments**(Amount in Rs. Lakhs)*

Particulars	As at 31st March 2026	As at 31st March 2025
Non-Trade Investment(Valued at cost unless stated otherwise)		
Investments in equity Instruments (Unquoted)		
In Subsidiaries		
Investment in Subsidiary equity Shares	960.00	10.00
Gross Investment	960.00	10.00
Net Investment	960.00	10.00
Aggregate amount of unquoted investments	960.00	10.00

	ASSETS	GROSS BLOCK			DEPRECIATION/AMORTISATION				NET BLOCK		
		Particular	Balance as at 1st April 2025	Additions during the year	Ded/ Other Adj During Year (Gross Block)	Balance as at 31st March 2026	Balance as at 1st April 2025	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2026	Balance as at 31st March 2025
A	Tangible assets										
	Own Assets										
	ELECTRICAL INSTALLATIONS AND EQUIPMENT	13.07			13.07	7.86	1.35		9.21	3.86	5.21
	COMPUTERS AND DATA PROCESSING UNITS	6.29	0.10		6.39	5.41	0.57		5.98	0.41	0.88
	OFFICE EQUIPMENT	6.65			6.65	4.91	0.78		5.69	0.95	1.73
	PLANT AND MACHINERY	305.49		(5.00)	300.49	118.19	33.84		152.03	148.46	187.29
	Land	65.06			65.06					65.06	65.06
	BUILDINGS	658.29			658.29	138.02	49.43		187.44	470.85	520.28
	MOTOR VEHICLES	26.66	19.83		46.50	21.61	1.61		23.22	23.28	5.06
	FURNITURE AND FITTINGS	2.88	0.90		3.78	2.24	0.24		2.48	1.30	0.64
	Total (A)	1,084.40	20.84	(5.00)	1,100.23	298.24	87.82		386.06	714.17	786.16
	P.Y Total	1,144.55	4.85	(65.00)	1,084.40	195.73	102.50		298.24	786.16	948.81
B	Intangible assets										
	INTANGIBLE	79.88			79.88	14.78	6.11		20.89	58.99	65.10
	Total (B)	79.88			79.88	14.78	6.11		20.89	58.99	65.10
	P.Y Total	79.88			79.88	7.99	6.79		14.78	65.10	71.89
C	Capital work in progress										
	CWIP		2,419.58		2,419.58					2,419.58	
	Total (C)		2,419.58		2,419.58					2,419.58	
	Current Year Total (A + B + C)	1,164.28	2,440.41	(5.00)	3,599.69	313.01	93.93		406.95	3,192.74	851.26
	Previous Year Total	1,224.43	4.85	(65.00)	1,164.28	203.72	109.29		313.01	851.26	1,020.71

General Notes :

- Capital Subsidy received in respect of plant (Rs. 500000) has been deducted from the Gross block of Asset and Dep. Has been changed on the Adjusted WDV.
- If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

I. INVESTMENTS DETAIL

The details of all the investments held in various bodies corporate are given as under:

Sr. No.	1
Particulars	Investments in Equity Instruments
Description	Investment in Subsidiary equity Shares
Type	Non-Current
Trade / Non-trade	Non-Trade
Name of the Company	ARHAM CORPORATES PVT LTD
Nature of the Company	Subsidiaries
Number Of shares	1,47,500.00
Face Value	10.00
Partly Paid/Fully Paid	Fully Paid

II. QUOTED AND UNQUOTED INVESTMENTS

The Aggregate amount of Quoted Investment is Rs. 0 (Previous Year Rs. 0) and the aggregate amount of unquoted investments is Rs. 96000000.00/- (Previous Year Rs. 1000000.00/-)

Note No. 11 Loans and advances

(Amount in Rs. Lakhs)

Particulars	As at 31st March 2026		As at 31st March 2025	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
SGST		22.43		
TDS RECEIVABLE		0.15		
GST BLOCKED CREDIT		0.39		
ARHAM CORPORATE PVT LTD-ADVANCES (ASSET)	1,045.00			
ADVANCE SALARY		1.35		
American Express Banking Corp		1.94		
	1,045.00	1,071.26		
Total	1,045.00	26.26		

The amount of advances specified above to its subsidiary are interest free and repayable on demand.

Note No. 12 Other non-current assets

(Amount in Rs. Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Security Deposit	13.68	13.68
Total	13.68	13.68

Note No. 13 Inventories

(Amount in Rs. Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
(Valued at cost or NRV unless otherwise stated)		
Closing Stock	3,027.85	4,032.07
Total	3,027.85	4,032.07

Note No. 14 Trade receivables

(Amount in Rs. Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Secured, Considered good		
Unsecured, Considered Good	4,351.39	1,246.72
Doubtful		
Allowance for doubtful receivables		
Total	4,351.39	1,246.72

(Current Year)

(Amount in Rs. Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	3,649.76	701.63				4,351.37
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

(Previous Year)

(Amount in Rs. Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	1,088.25	158.47				1,246.72
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

Note No. 15 Cash and cash equivalents

(Amount in Rs. Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Balance with banks		
Phonepe Private Limited	1.16	0.30
HAEYWA PETTY CASH	0.18	
Total	1.34	0.30
Cash in hand		
Cash	9.12	4.89
Total	9.12	4.89
Total	10.47	5.19

Note No. 16 Other current assets

(Amount in Rs. Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Other Assets		
ADVANCE TO SUPPLIERS	1,179.36	319.50
OTHER CURRENT ASSETS	10.09	9.26
Advance Tax AY 2026-27	250.00	
ITC Not Reflecting in GSTR 2B	13.25	
Total	1,452.69	328.76

Note No. 17 Revenue from operations

(Amount in Rs. Lakhs)

Particulars	31st March 2026	31st March 2025
Sale of products		
Sales GST	10,224.96	6,515.75
	10,224.96	6,515.75
Revenue from operations	10,224.96	6,515.75
Less: Excise duty		
Net revenue from operations	10,224.96	6,515.75

Note No. 18 Other income

(Amount in Rs. Lakhs)

Particulars	31st March 2026	31st March 2025
Interest Income		
INTEREST ON FIXED DEPOSIT	0.60	
	0.60	
Other non-operating income		
Commission	2.15	19.46
Subsidy on Investment From CHIPS		
Others		0.25
	2.15	19.71
Total	2.75	19.71

Subsidy amount specified above is received from CG CHIPS department against employee benefits.

Note No. 19 Cost of material Consumed

(Amount in Rs. Lakhs)

Particulars	31st March 2026	31st March 2025
Inventory at the beginning		
Raw Material	2,146.53	1,318.88
	2,146.53	1,318.88
Add:Purchase		
Raw Material	7,330.92	5,083.07
	7,330.92	5,083.07
Less :- Inventory at the end		
Raw Material	1,884.28	2,146.53
	1,884.28	2,146.53
Total	7,593.17	4,255.42

Note No. 20 Purchase of stock-in-trade

(Amount in Rs. Lakhs)

Particulars	31st March 2026	31st March 2025
Purchase GST	144.32	1,174.94
Purchase return	(5.96)	
Total	138.36	1,174.94

Note No. 21 Changes in inventories

(Amount in Rs. Lakhs)

Particulars	31st March 2026	31st March 2025
Inventory at the end of the year		
Finished Goods	1,143.57	1,885.55
	1,143.57	1,885.55
Inventory at the beginning of the year		
Finished Goods	1,885.55	1,423.52
	1,885.55	1,423.52
(Increase)/decrease in inventories		
Finished Goods	741.98	(462.02)
	741.98	(462.02)

Note No. 22 Employee benefit expenses

(Amount in Rs. Lakhs)

Particulars	31st March 2026	31st March 2025
Salaries and Wages		
Director remuneration	38.25	44.64
Salary and wages	129.39	142.09
	167.64	186.73
Contribution to provident and other fund	6.14	6.48
Total	173.78	193.21

Note No. 23 Finance costs

(Amount in Rs. Lakhs)

Particulars	31st March 2026	31st March 2025
Interest		
Interest expenses	286.62	224.41
INTEREST SUBSIDY	(52.89)	(12.44)
	233.73	211.97
Other Borrowing costs		15.41
Total	233.73	227.38

Note No. 24 Depreciation and amortization expenses*(Amount in Rs. Lakhs)*

Particulars	31st March 2026	31st March 2025
Depreciation on tangible assets	87.82	102.50
Amortisation on intangible assets	6.11	6.79
Total	93.93	109.29

Note No. 25 Other expenses*(Amount in Rs. Lakhs)*

Particulars	31st March 2026	31st March 2025
Advertisement & marketing	49.73	54.22
Audit fees	2.43	2.43
Csr	13.00	10.39
Direct expenses	62.66	64.55
Insurance expenses	4.64	0.46
POWER AND FUEL	7.81	9.08
Rates and Taxes	0.02	0.14
Rent	2.81	2.61
REPAIRS TO MACHINERY	0.44	0.92
Travelling Expenses	8.98	8.35
Misc. Exp.	22.68	49.46
PROFESSIONAL and CONSULTANCY EXPENSES	76.70	45.40
STATUTORY COMPLIANCE CHARGES	5.49	
Director Sitting fees	0.30	
Total	257.68	248.02

Note No. 26 Current tax*(Amount in Rs. Lakhs)*

Particulars	31st March 2026	31st March 2025
Current tax pertaining to current year	237.61	212.59
Interest for Delay in Payment of Income Tax	20.86	
Total	258.47	212.59

Note No. 27 Earning Per Share

(Amount in Rs. Lakhs)

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2026	31st March 2025	31st March 2026	31st March 2025
Basic				
Profit after tax (A)	737.95	595.42	737.95	595.42
Weighted average number of shares outstanding (B)	1,75,94,642	84,60,000	1,75,94,642	84,60,000
Basic EPS (A /B)	4.19	7.04	4.19	7.04
Diluted				
Profit after tax (A)	737.95	595.42	737.95	595.42
Weighted average number of shares outstanding (B)	1,77,63,871	84,60,000	1,77,63,871	84,60,000
Diluted EPS (A /B)	4.15	7.04	4.15	7.04
Face value per share	10.00	10.00	10.00	10.00

Note No. 28

I. DISCLOSURE AS PER MSMED ACT

The Company has initiated the process of identifying the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act, 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2026, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act is not expected to be material

II. CONTINGENT LIABILITIES AND CAPITAL COMMITMENTS

The Contingent Liabilities and Capital Commitments, as represented by the management, are as follows:

Sr. No	Particulars	31st March 2026	31st March 2025
1	Claims against the company not acknowledged as debt	0	0
2	Guarantees	0	0
3	Other money for which the company is contingently liable	0	0
4	Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0
5	Uncalled liability on shares and other investments partly paid	0	0
6	Other commitments	0	0
	Total	-	-

Note 29 : Disclosures under Accounting Standards

I. Details of related parties:

Description of relationship	Nature of Relationship	Names of related parties
Key Management Personnel (KMP)	Director	ANKIT JAIN
Key Management Personnel (KMP)	Director	ANEKANT JAIN
Key Management Personnel (KMP)	Director	ROSHAN JAIN
Key Management Personnel (KMP)	Company secretary	POOJA AVINASH GANDHEWAR
Entities in which KMP have significant influence	Common Director	STARSHINE VENTURES PRIVATE LIMITED
Subsidiary Company	Subsidiary Company	ARHAM CORPORATE PRIVATE LIMITED
Relatives of Director	Relative of Director	KANIKA JAIN
Relatives of Director	Relative of Director	RUKMANI JAIN

Particulars	Nature of Relationship	31.03.2026
Transactions during the year		
ADVANCES GIVEN		
ARHAM CORPORATE PRIVATE LIMITED	Subsidiary Company	1,045.00
SALARY		
ANKIT JAIN	Director	12.75
ROSHAN JAIN	Director	12.75
ANEKANT JAIN	Director	12.75
KANIKA JAIN	Relative of Director	12.06
INVESTMENT		
ARHAM CORPORATE PRIVATE LIMITED	Subsidiary Company	950.00
SITTING FEES		
RUKMANI JAIN	Relative of Director	0.10
SALE OF GOODS		
STARSHINE VENTURES PRIVATE LIMITED	Common Director	179.51

Note 30: Additional Regulatory Information

I. Ratios:

Ratio	C.Y. Ratio	P.Y. Ratio	% Change
A. Current Ratio	2.47	1.68	47.02
B. Debt-Equity Ratio	0.29	0.92	-68.48
C. Debt Service Coverage Ratio			0.00
D. Return on Equity Ratio	0.12	0.22	-45.45
E. Inventory turnover ratio	2.90	1.62	79.01
F. Trade Receivables turnover ratio	3.65	5.23	-30.21
G. Trade payables turnover ratio	5.99	12.31	-51.34
H. Net capital turnover ratio	1.73	2.87	-39.72
I. Net profit ratio	0.07	0.09	-22.22
J. Return on Capital employed	0.10	0.18	-44.44
K. Return on investment			0.00

SIGNIFICANT ACCOUNTING POLICIES:

I. Basis of Accounting

- A. The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP). The Company has prepared these financial statements to comply, in all material respects, with the Accounting Standards notified under Section 133 of the Companies Act, 2013, read together with Paragraph 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared on an accrual basis and under the historical cost convention.
- B. The Company follows the accrual system of accounting in the preparation of its accounts, except where otherwise stated.

II. Property, Plant and Equipment

The cost of an item of Property, plant and equipment comprises:

- I. its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates
- II. any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.
- III. the initial estimate of the costs of dismantling, removing the item and restoring the site on which it is located, referred to as decommissioning, restoration and similar liabilities.

Subsequent expenditure related to an item of Property, Plant and Equipment is recognised in the carrying amount of such item when that cost is incurred and the recognition principles are met.

The gain or loss arising from the derecognition of an item of Property, Plant and Equipment is included in the Statement of Profit and Loss when the item is derecognized. Such gains are not classified as revenue as defined in AS-9, Revenue Recognition.

The gain or loss arising from the derecognition of an item of Property, Plant and Equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

III. Depreciation

Depreciation on Property, Plant and Equipment is provided using the Written Down Value (WDV) method based on the useful lives of assets prescribed under Schedule II to the Companies Act, 2013. The depreciable amount of an asset is determined after deducting its residual value.

Depreciation of an asset begins when it is available for use, i.e., when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation of an asset ceases at the earlier of the date that the asset is retired from active use and held for disposal, and the date that the asset is derecognised

IV. Revaluation of Fixed Assets

No Revaluation of Fixed Assets has been done the financial Year.

V. Lease Transactions

Leases where the lessor effectively retains substantially all the risks and rewards of ownership of the leased assets are classified as operating leases. Operating lease payments are recognised as an expense in the Statement of Profit and Loss on a basis that reflects the time pattern of such payments appropriately.

VI. Investment

Investments that are readily realisable and intended to be held for not more than one year from the date on which such investments are made are classified as current investments. All other investments are classified as long-term investments.

VII. Inventories

Inventories are valued at the lower of cost and net realisable value. Cost of finished goods is determined by including direct materials, labor, other expenses and an appropriate proportion of overheads based on normal operating capacity. Cost of finished goods is determined using the FIFO method. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and costs necessary to make the sale. Cost of raw materials, stores and spares is determined on a FIFO basis. By-products are valued at net realisable value

VIII. Revenue Recognition

Revenue is recognised in accordance with Accounting Standard (AS) 9 - Revenue Recognition. Revenue from the sale of goods is recognised when significant risks and rewards of ownership are transferred to the buyer

there is no significant uncertainty regarding the amount of consideration and its ultimate collection. Revenue from services is recognised as and when services are rendered. Interest income is recognised on a time proportion basis and dividend income is recognised when the right to receive payment is established. Sales have been stated net of taxes and duties.

IX. Government Grants and subsidies

Grants and subsidies from the Government are recognised when there is reasonable assurance that (i) the Company will comply with the conditions attached to them, and (ii) the grant/subsidy will be received.

Where the grant or subsidy relates to revenue, it is recognised as income on a systematic basis in the Statement of Profit and Loss over the periods necessary to match it with the related costs which it is intended to compensate.

Where the grant relates to an asset, it is recognised as deferred income and released to income in equal amounts over the expected useful life of the related asset.

Where the Company receives non-monetary grants, the asset is accounted for on the basis of its acquisition cost. In case a non-monetary asset is given free of cost, it is recognised at a nominal value.

Government grants of the nature of promoters' contribution are credited to Capital Reserve and treated as part of shareholders' funds.

X. Foreign Currency Transactions

Transactions denominated in foreign currency are normally recorded at the exchange rate prevailing on the date of the transaction.

Monetary items denominated in foreign currency at the year-end and not covered under forward exchange contracts are translated at the year-end rates.

Any income or expense arising on account of exchange differences between the date of the transaction and the date of settlement, or on translation, is recognised in the Statement of Profit and Loss except where such differences relate to the acquisition of fixed assets, in which case they are adjusted to the carrying cost of such assets.

XI. Provisions

Provisions are recognised where the Company has a legal or constructive obligation as a result of past events, and where a reliable estimate can be made of the amount of the obligation, and it is probable that an outflow of economic benefits will be required to settle the obligation. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimate.

XII. Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issues and the bonus element in a rights issue to existing shareholders.

For the purpose of calculating diluted earnings per share, the net profit or loss attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

XIII. Proposed Dividend

No Dividend is proposed for the year.

XIV. Employee benefits plan

- i. Provision for gratuity has not been made as no employee has completed the qualifying period of service required for entitlement of the benefit. This is not in compliance with Accounting Standard (AS) 15 issued by ICAI, as the Company has not determined the liability as required by the revised AS-15. However, additional liability, if any, will be provided subsequently. The quantum of such liability is presently unascertainable.
- ii. As the Company has not separately invested any gratuity liability in specific Government Bonds/Securities, there is no change in plan assets.
- iii. Provisions relating to Provident Fund are applicable to the Company, and the Company has determined its liability towards contribution to the Provident Fund as at the year-end. The Company has deducted and contributed the required amount to the Provident Fund Scheme.
- iv. Disclosures as required by the revised AS-15 have not been provided in view of Notes (i), (ii) and (iii) above.

XV. Taxes on Income

Tax expense comprises both current tax and deferred tax. Current tax is provided on the taxable profit of the year at the applicable tax rates. Deferred tax reflects the impact of timing differences between taxable income and accounting income for the year and the reversal of timing differences of earlier years.

XVI. Contingent Liability

Liabilities that are material and whose future outcome cannot be reasonably ascertained are treated as contingent liabilities and are not provided for but are disclosed by way of notes to the accounts. No contingent liability exists as at the end of the financial year.

XVII. Employee Stock Option Scheme

The Company has instituted ATL ESOP 2024 pursuant to the approval of the shareholders obtained on September 30, 2024, in accordance with the provisions of Section 62(1)(b) of the Companies Act, 2013 and the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021.

The Scheme is intended to attract, motivate and retain employees and to align employee interests with the long-term growth objectives of the Company.

The principal terms of the Scheme are as follows:

Particulars	Details
Shareholders' approval date	September 30, 2024
Total options approved	1,69,200
Exercise price	₹10 per option
Face value per equity shares	₹10 per share
Vesting period	Minimum 1 year and maximum 3 years from the date of grant
Exercise period	Within one year from the date of vesting
Settlement method	Equity settled
Source of shares	Fresh issue of equity shares

Each stock option entitles the holder to acquire one equity share of the Company upon exercise. Movement in stock options during FY 2025-26:

Particulars	Number of Options
Outstanding at the beginning of the year	Nil
Granted during the year	25,000
Vested during the year	Nil
Exercised during the year	Nil
Forfeited / Lapsed during the year	Nil
Outstanding at the end of the year	25,000
Exercisable at the end of the year	Nil

Grant-wise details:

Grant Date	Number of Options
September 11, 2025	15,000
September 13, 2025	5,000
September 24, 2025	5,000
Total	25,000

Accounting Policy

The Company accounts for employee stock options using the Intrinsic Value Method in accordance with the Guidance Note on Accounting for Employee Share-based Payments issued by the Institute of Chartered Accountants of India.

The intrinsic value of the options represents the excess of the market price of the Company's equity shares on the date of grant over the exercise price payable by the employees.

The exercise price under ATL ESOP 2024 is ₹10 per option. The closing market price of the Company's equity shares on the grant date was ₹96.10 per share.

Accordingly, the intrinsic value of each option granted was ₹86.10 per option.

Employee compensation cost in respect of the options granted is being amortized over the respective vesting period of the grants in accordance with the accounting policy of the Company.

No options vested or were exercised during the financial year ended March 31, 2026 and consequently no equity shares were allotted under the Scheme during the year.



CONSOLIDATED INDEPENDENT AUDITORS' REPORT

To
The Members of,
Arham Technologies Limited

Auditor's Opinion

We have audited the accompanying Statement of Consolidated Financial Statements of Arham Technologies Limited ("the Holding Company") and its subsidiaries (together referred to as "the Group"),

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the Consolidated state of affairs of the Group as at 31/03/2026, and its Consolidated Profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Statements" section of our report. We are independent of the Group 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 Financial Statements 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 Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by other auditors is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and auditor's report thereon

The Holding Company's Board of Directors is responsible for the preparation of the other information comprising the information included in the annual report other than the Consolidated Financial Statements and auditor's report thereon. Our opinion on the Consolidated Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the Consolidated Financial Statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the Consolidated Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared based on the consolidated financial statements. The Company's Board of Directors is responsible for preparing the consolidated financial Statements that provide a true and fair view of the consolidated net profit and other financial information. This preparation is in accordance with the recognition and measurement principles outlined in Accounting Standard prescribed under Section 133 of the Companies Act, read with relevant rules and other generally accepted accounting principles in India, and in compliance with Regulation 33 of the Listing Regulations.

The Board of Directors of the jointly controlled entity is responsible for maintaining adequate accounting records in accordance with the Act. Their duties include safeguarding the entity's assets, preventing and detecting fraud and irregularities, selecting and applying appropriate accounting policies, and making reasonable and prudent estimates. They are also responsible for designing, implementing, and maintaining adequate internal financial controls that operate effectively to ensure the accuracy and completeness of accounting records. These controls support the preparation of consolidated financial statements that present a true and fair view and are free from material misstatement, whether due to fraud or error, for use by the Company's Board of Directors.

In preparing the consolidated financial statements, the respective Boards of the Company and its Subsidiary are responsible for assessing the ability of the Company and Subsidiary to continue as a going concern. This includes disclosing, when applicable, matters related to going concern and using the going concern basis of accounting, unless management either intends to liquidate the Company or cease operations, or has no realistic alternative but to do so.

The respective Boards of Directors of the Company and its Subsidiary are also responsible for overseeing the financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 sufficient and appropriate audit evidence to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than that from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures appropriate to the circumstances. Under Section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing an opinion on whether the company has adequate internal financial controls in place and whether such controls are operating effectively.
- 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. Based on the audit evidence obtained, determine whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company and its jointly controlled entity to continue as a going concern. If such a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if the disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company and its jointly controlled entity to cease to continue as going concern.
- Evaluate the overall presentation, structure, and content of the consolidated financial statements, including disclosures, and assess whether they fairly represent the underlying transactions and events.
- Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Company and its jointly controlled entity to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the audit of the consolidated financial statements for the entities included in the financial statements of which we are the independent auditors. For entities audited by other auditors and included in the consolidated financial statements, those other auditors remain responsible for their audits. We remain solely responsible for our audit opinion.

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

- i. in 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.

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

From the matters communicated with those charged with governance, we determine the matters that were of most significance in the audit of the consolidated financial statements of the current period. These are therefore identified as key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure of the matter or, in extremely rare circumstances, we determine that a matter should not be communicated due to potential adverse consequences that would reasonably outweigh the public interest benefits of such disclosure.

Other Matters

We did not audit the annual standalone financial statements of its subsidiary included in the consolidated financial statements whose financial information reflects total assets of Rs. 4273.20 Lakhs, total revenue of Rs. 1631.64 Lakhs and net profit after tax of Rs. 482.25 Lakhs as at 31st March 2026. These annual standalone financial statements have been audited by other auditor & whose audit reports have been furnished to us. Our opinion is not modified in respect of these matters with respect to our reliance on the work done by & the reports of the other auditors.

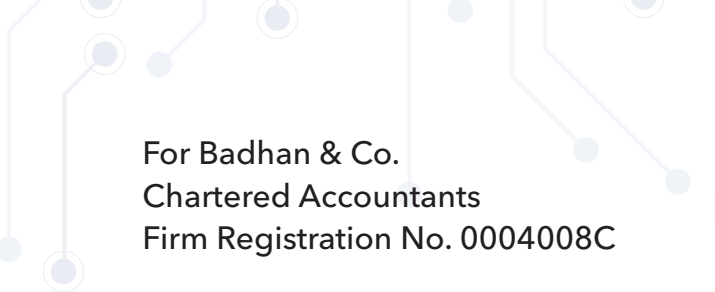
Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("CARO 2020"), issued by the Central Government of India in terms of sub-section (1) of Section 143 of the Act, we give in Annexure B, a statement on the matters specified in paragraph 3(xxi) of CARO 2020.

As required by Section 143(3) of the Act, based on our audit and on the consideration of the reports of other auditors on separate financial statements and other financial information of subsidiaries, as referred to in the 'Other Matters' paragraph, we report, to the extent applicable, that:

- a. We / the other auditors whose reports we have relied upon, have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit of the aforesaid Consolidated Financial Statements.
- b. In our opinion, proper books of account as required by law relating to preparation of the aforesaid Consolidated Financial Statements have been kept so far as it appears from our examination of those books and reports of the other auditors.
- c. The Consolidated Balance Sheet and Consolidated Statement of Profit and Loss dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the Consolidated Financial Statements.
- d. In our opinion, the aforesaid Consolidated Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.
- e. On the basis of the written representations received from the directors of the Holding Company as on March 31, 2026, taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors who are appointed under Section 139 of the Act, of its subsidiaries, incorporated in India, none of the directors of the Group's companies, incorporated in India is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.
- f. With respect to the adequacy and the operating effectiveness of internal financial controls over financial reporting of the Holding Company, its subsidiaries, incorporated in India, refer to our separate Report in Annexure A.
- g. In our opinion and based on the consideration of reports of other statutory auditors of the subsidiaries, incorporated in India, the provisions of Section 197 read with Schedule V to the Act are not applicable to the company.
- h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate financial statements as also the other financial information of the subsidiaries, as noted in the 'Other Matters' paragraph:
 - i. The impact of pending litigation (if any) on the financial position has been disclosed in the Consolidated Financial Statements;
 - ii. Provision has been made in the Consolidated Financial Statements, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;

- iii. There are no amounts required to be transferred to the Investor Education and Protection Fund by the Group.
- iv. a. The respective managements of the Holding Company and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries respectively that, to the best of their knowledge and belief, no funds have been advanced, loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or any of such subsidiaries to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the respective Holding Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- b. The respective managements of the Holding Company and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries respectively that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the respective Holding Company or any of such subsidiaries from any person(s) or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or any of such subsidiaries shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- c. Based on the audit procedures that we and the auditors of the subsidiaries, incorporated in India whose financial statements have been audited under the Act have considered reasonable and appropriate in the circumstances, nothing has come to our or the other auditors' notice that has caused us or the other auditors to believe that the representations under sub-clauses (a) and (b) contain any material misstatement.
- v. No dividend was declared or paid during the financial year; hence this clause is not applicable.
- vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of the audit trail feature being tampered with. The audit trail has been preserved by the Company as per the statutory requirements for record retention.



For Badhan & Co.
Chartered Accountants
Firm Registration No. 0004008C

Gaurav Agrawal
Partner
Membership No.: 422586
UDIN: 26422586ZKLXAR3546

Place: Raipur
Date: 26/05/2026



ANNEXURE A

To the Independent Auditor's Report on the Consolidated Financial Statements of Arham Technologies Limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the "Act")

In conjunction with our audit of the Consolidated Financial Statements of Arham Technologies Limited as of and for the year ended March 31, 2026, we have audited the internal financial controls over financial reporting of Arham Technologies Limited (hereinafter referred to as the "Holding Company"), its subsidiaries, which are companies incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding Company, its subsidiaries, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI).

These responsibilities include the design, implementation, and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of their businesses, including adherence to respective company policies, safeguarding of assets, prevention and detection of frauds and errors, accuracy and completeness of the accounting records, and timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Holding Company, its subsidiaries, which are companies incorporated in India, with reference to these consolidated financial statements based on our audit.

We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing issued by ICAI and deemed to be prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting with reference to these consolidated financial statements were established and maintained and whether such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting with reference to these consolidated financial statements and their operating effectiveness.

Our audit of internal financial controls over financial reporting included:

- Obtaining an understanding of internal financial controls over financial reporting,
- Assessing the risk that a material weakness exists, and
- Testing and evaluating the design and operating effectiveness of internal control based on the assessed risk.

The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, and the audit evidence obtained by the other auditors in terms of their reports referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting with reference to these consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles.

It includes policies and procedures that:

1. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures are made only in accordance with authorizations of management and directors; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected.

Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors as referred to in the Other Matters paragraph, the Holding Company, its subsidiaries, which are companies incorporated in India, have maintained, in all material respects, an adequate internal financial controls system over financial reporting, and such internal financial controls were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by ICAI.

Other Matters

Our report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls over financial reporting with reference to these consolidated financial statements of the Holding Company, in so far as it relates to the separate financial statements of its subsidiaries, which are companies incorporated in India, is based on the corresponding reports of the auditors of such subsidiaries, incorporated in India.

For Badhan & Co.
Chartered Accountants
Firm Registration No. 0004008C

Gaurav Agrawal
Partner
Membership No.: 422586
UDIN: 26422586ZKLXAR3546

Place: Raipur
Date: 26/05/2026

Annexure B

To the Independent Auditor's Report on the Consolidated Financial Statements of Arham Technologies Limited

(Referred to in paragraph 1, under 'Report on Other Legal and Regulatory Requirements' section of our Report of even date)

In terms of the information and explanations sought by us and given by the company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

As required by paragraph 3(xxi) of the CARO 2020, we report that the auditors of the following companies have given qualification or adverse remarks in their CARO report on the standalone/consolidated financial statements of the respective companies included in the Consolidated Financial Statements of the Holding Company:

Sr. No.	Name of Company	CIN	Relationship with the Holding Company	Date of respective Auditor's Report	Paragraph number in the respective CARO reports
1	Arham Technologies Limited	L52335CT2013PLC001207	Holding Co	26/05/2026	ii

For Badhan & Co.
Chartered Accountants
Firm Registration No. 0004008C

Gaurav Agrawal
Partner
Membership No.: 422586
UDIN: 26422586ZKLXAR3546

Place: Raipur
Date: 26/05/2026

ARHAM TECHNOLOGIES LIMITED

CIN: L52335CT2013PLC001207

Consolidated Balance Sheet as at 31st March, 2026

(Amount in Rs. Lakhs)

	Particulars	Note	31st March 2026	31st March 2025
A.	EQUITY AND LIABILITIES			
	Shareholders' Fund			
	a. Share Capital	3	2,181.20	1,692.00
	b. Minority Interest	4	-	-
	c. Reserves and Surplus	5	7,296.09	1,426.09
	d. Money Received against share warrant		381.25	-
	Non- current liabilities			
	a. Long-term borrowings	6	820.00	153.43
	b. Deffered tax liabilities (net)	7	2.02	3.29
	c. Other long-term liabilities	8	-	-
	d. Long-term provisions		-	-
	Current liabilities			
	a. Short-term borrowings	9	1,756.32	2,585.09
	b. Trade Payables	10		
	i. Total Outstanding dues of micro enterprises and small enterprises, and		-	-
	ii. Total Outstanding dues of creditors other than micro enterprises and small enterprises,		3,458.88	842.36
	c. Other current liabilities	11	108.28	37.95
	d. Short-term provisions	12	344.50	245.55
	Total		16,348.54	6,985.75
B.	ASSETS			
	Non- Current Assets	13	3,488.19	790.24
	A. Property Plant And Equipment And Intangible Assets		58.99	65.10
	(i) Property Plant And Equipment		449.98	-
	(ii) Inatangible Asset		-	-
	B. Non-current investments	14	490.02	-
	C. Deffered tax assets (net)	7	13.68	13.68
	D. Long-term loans and advances	19		
	E. Other non-current assets	15		
	Current Assets			
	A. Current investments		-	-
	B. Inventories	16	3,600.14	4,224.48
	C. Trade Receivables	17	5,758.87	1,553.08
	D. Cash and cash equivalents	18	25.73	6.15
	E. Short-term loans and advances	19	898.45	-
	F. Other current assets	20	1,564.49	333.01
	Total		16,348.54	6,985.75

As per our report of even date

For Badhan And Co.,
(Chartered Accountants)
Firm Registration no: 0004008C

CA Gaurav Agrawal
Partner
Membership No.: 422586
UDIN :- 26422586ZKLXAR3546
Place : Raipur
Date : 26/05/2026

For Arham Technologies Limited

SD/-
Roshan Jain (Managing Director)
DIN: 06381291

SD/-
Ankit Jain (CFO)
DIN: 06381280

SD/-
Anekant Jain (CEO)
DIN: 06732591

SD/-
Pooja Avinash Gandhewar
(Company Secretary)

ARHAM TECHNOLOGIES LIMITED

CIN: L52335CT2013PLC001207

Consolidated Statement of Profit and Loss for the year ended 31st March 2026

(Amount in Rs. Lakhs)

	Particulars	Note	31st March 2026	31st March 2025
	CONTINUING OPERATIONS			
1.	Revenue from operations (gross)	21	11,856.61	6,989.35
2.	Other Income	22	2.75	19.71
3.	Total revenue (1+2)		11,859.36	7,009.06
4.	Expenses			
a.	Cost of materials consumed	23	9,069.53	4,427.32
b.	Purchases of stock-in-trade		138.36	1,303.22
c.	Changes in inventories of finished goods, work-in-progress and stock-in-trade	24	231.97	(481.10)
d.	Direct Expenses		-	-
e.	Employee benefits expense	25	198.37	206.52
f.	Finance costs	26	233.73	227.38
g.	Depreciation	13	94.67	110.20
h.	Other Expenses	27	315.16	264.46
i.	Amortisation of Expenses		-	-
	Total expenses		10,281.80	6,058.00
5.	Profit/ (Loss) before extraordinary items and tax (3-4)		1,577.57	951.06
6.	Exeptional items		-	-
7.	Profit/ (Loss) before extraordinary items and tax		1,577.57	951.06
8.	Extraordinary items		-	-
9.	Profit/ (Loss) before tax (7+,-8)		1,577.57	951.06
10.	Tax expense:			
a.	Current tax expense for current year		358.45	242.37
b.	Deferred tax		-1.35	-18.83
11.	Profit / (Loss) from continuing operations for the year		1,220.47	727.52
12.	Net profit Attributable to			
a.	Owners of the Company		1,220.47	727.52
b.	Non Controlling Interest		0.00	0.00
13.	Earnings per equity share of face value of Rs. 10 each:			
1.	Basic		6.94	4.30
2.	Diluted		6.87	4.30

As per our report of even date

For Badhan And Co.,
(Chartered Accountants)
Firm Registration no: 0004008C

CA Gaurav Agrawal
Partner
Membership No.: 422586
UDIN :- 26422586ZKLXAR3546
Place : Raipur
Date : 26/05/2026

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DIN: 06732591

SD/-
Pooja Avinash Gandhewar
(Company Secretary)

ARHAM TECHNOLOGIES LIMITED

CIN: L52335CT2013PLC001207

Consolidated Statement of Cash Flow for year ended March 31st, 2026

(Amount in Rs. Lakhs)

	Particulars	31st March 2026	31st March 2025
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net profit After tax and exceptional items	1,220.47	727.54
	Adjustments for :	-	
	- Depreciation	94.67	110.18
	- Deferred Tax Asset/(Liabilites)	(1.35)	(18.85)
	Operating profit before working capital changes	1,313.79	818.87
	Adjustments for:		
	- Increase/(Decrease) in current liabilities	1,957.04	1678.35
	- (Increase)/ Decrease in sundry debtors	(4,205.80)	(693.22)
	- (Increase) / Decrease in inventories	624.32	(1,481.45)
	- (Increase)/ Decrease in loans and advances	(2,433.47)	-
	- (Increase) / Decrease in other current assets	(1,231.37)	(152.11)
	Cash generation from operations	(3,975.49)	170.44
	Net cash Flow From operating activities (A)	(3,975.49)	170.44
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	- Purchase of fixed assets	(2,786.50)	60.15
	- Purchase of Intangible Asset	-	-
	- (Increase)/ Decrease Non current Investment	(449.98)	-
	- (Increase)/Decrease in Deposits	-	(10.00)
	Net cash used in investing activities (B)	(3,236.49)	50.15
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	- Proceeds from long/short term loans	1,711.57	(219.97)
	- Proceeds from Issue of Share Capital	5,138.74	-
	- Working Facilities (Net)	-	-
	- Share Premium Received	381.25	-
	Net cash used in financing activities (C)	7,231.56	(219.97)
	NET INCREASE/(DECREASE) IN CASH AND 'CASH EQUIVALENTS (A+B+C)	19.59	0.62
	Cash And Cash Equivalents (Opening)*	6.15	5.53
	Cash And Cash Equivalents (Closing)*	25.73	6.15
	NET INCREASE/ (DECREASE)	19.59	0.62

As per our report of even date

For Badhan And Co.,
(Chartered Accountants)
Firm Registration no: 0004008C

CA Gaurav Agrawal
Partner
Membership No.: 422586
UDIN :- 26422586ZKLXAR3546
Place : Raipur
Date : 26/05/2026

SD/-
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DIN: 06381280

SD/-
Anekant Jain (CEO)
DIN: 06732591

SD/-
Pooja Avinash Gandhewar
(Company Secretary)

3 Share Capital

	31-Mar-26	31-Mar-25
Authorised Shares : 2,50,00,000 equity shares of ₹10/- each	2,500.00	2,100.00
Issued, subscribed and fully paid-up shares: 2,18,12,000 (PY: 1,69,20,000) equity shares of Rs in Lakhs 10/-each	2,181.20	1,692.00
Total Issued, Subscribed and Fully paid-up share capital	2,181.20	1,692.00

a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period:

	31-Mar-26	31-Mar-25
Equity shares		
At the beginning of the period	169.20	84.60
Issued during the period - Bonus issue		84.60
Issued during the period - Preferential Allotment	48.92	-
Issued during the period - ESOP	-	-
Outstanding at the end of the period	218.12	169.20

b. Terms/ rights attached to equity shares:

The company has only one class of equity shares having a par value of Rs.10 per share. Each holder of equity share is entitled to one vote per share. The shareholders are entitled to receive dividend as declared from time to time. In the event of liquidation of the company, the holder of the equity will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholder.

c. Details of Shareholders holding more than 5% shares in the company

	Current Year		Previous Year	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Anekant Jain	2,268,000	10.40%	2,268,000	13.40%
Ankit Jain	3,516,000	16.12%	3,516,000	20.78%
Roshan Jain	3,924,000	17.99%	3,924,000	23.19%
Roshan Jain HUF	960,000	4.40%	960,000	5.67%
Rukmani Jain	1,552,000	7.12%	1,552,000	9.17%
TOTAL	12,220,000	56.03%	12,220,000	72.21%

d. Shares Held by Promoters

Promotor's Name	31-Mar-26		
	No of shares	% of total shares	% Change during the year
Anekant Jain	2,268,000	10.40%	- 3.00%
Ankit Jain	3,516,000	16.12%	- 4.66%
Kanika Jain	27,000.00	0.12%	- 0.04%
Pranav Agrawal	3,000.00	0.01%	- 0.01%
Roshan Jain	3,924,000	17.99%	- 5.20%
Roshan Jain & Sons	960,000	4.40%	- 1.27%
Rukmani Jain	1,552,000	7.12%	- 2.05%
Total	12,250,000.00	56.16%	-16.23%

4 Minority Interest

	31-Mar-26	31-Mar-25
Net Asset	-	-
Current Year Profit Attributable	-	-
	-	-

5 Reserves and Surplus

	31-Mar-26	31-Mar-25
Securities Premium account		
Balance as per last financial statement	606.48	606.48
Add: Premium on issue of Shares	4,649.54	-
Less : amounts utilized for issue of fully paid up bonus shares	-	-
Closing Balance	5,256.02	606.48
Capital Reserve		
Balance as per last financial statement	-	-
Surplus / (deficit) in the stat. of profit and loss		
Balance as per last financial statement	819.61	938.07
Profit for the year appropriated to owners	1,220.46	727.54
Less: Appropriations:	-	846.00
Transfer to General Reserve	-	-
Total appropriations	2,040.07	819.61
Net surplus in the statement of profit & loss a/c	2,040.07	819.61
Total Reserves and Surplus	7,296.09	1,426.09

6 Long - term Borrowings

	Non- Current Maturities		Current Maturities	
	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
Term Loans				
BGECL 4.0 TL 17380600003096	-	51.60	51.60	75.60
FAN UNIT TL 3263	100.00	101.83	60.00	60.00
BOB TL 3899	720.00	-	30.00	-
HDFC BANK AUTO LOAN	-	-	-	2.72
Other loans and advances				
Finance Lease Obligation (secured)	-	-	-	-
Unsecured Loans	1,045.00	-	-	-
Deposits (unsecured)	-	-	-	-
	1,865.00	153.43	141.60	138.32
The above amount includes				
Secured Borrowings	820.00	153.43	141.60	138.32
Unsecured Borrowings	1,045.00	-	-	-
Amount disclosed under the head Short Term Borrowing Note9	-	-	141.60	138.32
Net Amount	1,865.00	153.43	141.60	138.32

7 Deferred Tax

	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
Deferred Tax Liability	(2.02)	(3.29)	(201,801.81)	(329,000.00)
	(2.02)	(3.29)	(201,801.81)	(329,000.00)

8 Provisions

	31-Mar-26	31-Mar-25
	-	-

9 Short- term Borrowings

	31-Mar-26	31-Mar-25
Loans Repayable on Demands From banks		
Bank Of Baroda Cc-187	1,613.97	2,446.77
Au Small Finance Bank Corporate Card	0.75	-
	1,614.72	2,446.77
Current maturities of long term debt	141.60	138.32
Total	1,756.32	2,585.09

11 Other Current liabilities

	31-Mar-26	31-Mar-25
Advance From Customer	82.52	24.84
Outstanding Expenses	15.26	9.31
Statutory dues including Provident Fund, ESIC, GST, TCS and TDS	10.20	3.80
Director Sitting Fees Payable	0.30	-
	108.28	37.95

12 Short Term Provisions

	31-Mar-26 Rs in Lakhs	31-Mar-25 Rs in Lakhs
Audit Fees Payable	1.25	1.15
Expenses Payable	3.26	1.91
Provision for Income Tax	339.98	242.49
	344.49	245.55

14 Non-current investments/ Current Investment

	31-Mar-26	31-Mar-25
Investment In Star shine Venture 18.96%	449.98	-
	449.98	-

15 Other Non Current Asset

	31-Mar-26	31-Mar-25
Security Deposit	13.68	13.68
	13.68	13.68

16 Inventories

	31-Mar-26	31-Mar-25
Finished Goods	1,673.13	1,905.10
Raw materials	1,927.00	2,319.36
Traded goods (As valued and certified by the management)	-	-
	3,600.14	4,224.46

18 Cash and cash equivalents

	31-Mar-26	31-Mar-25
Balances with banks	7.53	0.36
	-	-
Cash on Hand	18.20	5.79
	25.73	6.15

19 Loans and Advances

Particulars	As at 31st March 2026		As at 31st March 2025	
	Long-term	Short-term	Long-term	Short-term
Sgst	-	22.43	-	-
Tds Receivable	-	0.15	-	-
GST Blocked Credit	-	0.39	-	-
ARHAM CORPORATE PVT LTD - ADVANCES (ASSET)	-	1,045.00	-	-
Advance Salary	-	1.35	-	-
American Express Banking Corp	-	1.94	-	-
Starshine Ventures Pvt. Ltd	490.02	-	-	-
Advance for Building WIP	-	869.00	-	-
Other Advance	-	3.19	-	-
Total	490.02	1,943.45	-	-

20 Other Current Assets

	31-Mar-26	31-Mar-25
Advance to Supplier	1,179.36	319.50
Other Current asset	22.88	13.51
Advance Tax AY 2026/27	349.00	-
ITC not reflecting in GSTR 2B	13.25	-
Total	1,564.49	333.00

21 Revenue from operations

	31-Mar-26	31-Mar-25
Sale of products		
Finished goods	6,989.35	6,989.35
Sale of services	-	-
Revenue from operations	11,856.61	6,989.35
Revenue from operations (net)	11,856.61	6,989.35

22 Other Incomes

	31-Mar-26	31-Mar-25
Commission Income	-	19.46
Subsidy in Investment From CHIPS	2.15	-
Interest on Deposits & Others	0.60	-
Other Non Operating Revenue	-	0.25
	2.75	19.71

23 Cost of Material Consumed

	31-Mar-26	31-Mar-25
Inventory at the beginning of the year	2,319.36	1,318.99
Add: Purchases	8,677.17	5,427.69
Less: Inventory at the end of the year	1,927.00	2,319.36
Cost of raw materials and components consumed	9,069.53	4,427.32

24 (Increase)/ decrease in inventories

	31-Mar-26	31-Mar-25
Closing Stock	1,673.13	1,905.10
Opening Stock	1,905.10	1,424.00
(Increase)/ decrease in inventories	231.97	(481.10)

25 Employee benefit expenses

	31-Mar-26	31-Mar-25
Salaries, wages and bonus	153.98	155.40
Directors Remuneration	38.25	44.64
Employer Contribution to PF	6.14	6.48
Total	198.37	206.52

26 Finance costs

	31-Mar-26	31-Mar-25
Interest Expense	286.62	224.41
Interest Subsidy	(52.89)	(12.44)
Other Borrowing Costs	-	15.41
Total	233.73	227.38

27 Other Expenses

	31-Mar-26	31-Mar-25
Advertising & Marketing	58.83	61.93
Audit Fees	2.68	2.68
CSR	13.00	10.39
Direct Expenses	63.69	65.29
Insurance	4.64	0.46
Miscellaneous Expenses	26.56	54.02
Power And Fuel	8.41	9.68
Professional Fees	118.16	47.01
Rates And Taxes	0.02	0.14
Rent	2.81	2.61
Repairs To Machinery	1.51	1.90
Travelling Expenses	8.98	8.35
Statutory Compliance Charge	5.59	-
Director Sitting Fees	0.30	-
	315.16	264.46

28 Related Party Disclosures as per AS-18

Key Managerial Personnel :

Ankit Jain	Director
Anekant Jain	Director
Roshan Jain	Director
Pooja Avinash Gandhewar	Company Secretary
Rukmani Jain	Relatives Of Director
Kanika Jain	Relatives Of Director
Starshine Ventures Pvt Ltd	Company in which a Director is a Director
Arham Corporate Pvt Ltd	Subsidiary Company

Name of the party	Nature of Transaction	Amount
Anekant Jain	Remuneration	12.75
Ankit Jain	Remuneration	12.75
Kanika Jain	Remuneration	12.06
Roshan Jain	Remuneration	12.75
Starshine Ventures Pvt Ltd	Sale of goods	193.57
Arham Corporate Pvt Ltd	Advances given	1,045.00
Arham Corporate Pvt Ltd	Investment	950.00
Rukmani Jain	Sitting Fees	0.10

Notes to consolidated Financial statements for the year ended 31st March 2026

Note 10 Trade Payables

(All amount in lakhs)

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME					-
Others	832.34	10.01	-	-	842.36
Dispute dues MSME					-
Dispute dues Others	-	-	-	-	-
Others	-	-	-	-	-

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME					-
Others	3,458.88	-	-	-	3,458.88
Dispute dues MSME	-	-	-	-	-
Dispute dues others	-	-	-	-	-
Others	-	-	-	-	-

Note 17: Trade receivables

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months-1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables Considered Goods	1,394.59	158.47	-	-	-	1,553.07
Undisputed Trade Receivables Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

1. Corporate Information

The Consolidated Financial Statements comprise the financial statements of Arham Technologies Limited (the "Holding Company") and its subsidiaries (collectively referred to as the "Group") for the year ended 31st March 2026.

The principal activities of the Group, including its joint ventures and associates, consist of the import, export, trade, manufacturing, and distribution of domestic electrical appliances.

2. Basis of Preparation

The Consolidated Financial Statements have been prepared in accordance with the Generally Accepted Accounting Principles (GAAP) in India. These financial statements comply, in all material respects, with the accounting standards notified under Section 133 of the Companies Act, 2013, read together with Paragraph 7 of the Companies (Accounts) Rules, 2014.

The statements are prepared on an accrual basis and under the historical cost convention. These Consolidated Financial Statements comprise Arham Technologies Limited and its subsidiary, being the entities that it controls, in accordance with Ind AS 110 - Consolidated Financial Statements.

2.1 Principles of Consolidation

- a. The financial statements of the Holding Company and its subsidiaries are combined on a line-by-line basis, by aggregating like items of assets, liabilities, equity, income, expenses, and cash flows. Intra-group balances and transactions are fully eliminated.
- b. Profits or losses arising from intra-group transactions, recognized in assets such as inventory and property, plant and equipment, are eliminated in full.
- c. Goodwill or capital reserve represents the difference between the Company's share in the net worth of the subsidiaries and the cost of acquisition at the time of investment.
- d. As the financial year of all entities within the group is the same, no adjustments are required for differences in reporting dates.
- e. The Consolidated Financial Statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances.
- f. The parent's investment in each subsidiary is offset against the parent's portion of equity in each subsidiary.
- g. The difference between the proceeds from the disposal of investment in subsidiaries and the carrying amount of assets less liabilities as of the disposal date is recognized as profit or loss in the Consolidated Statement of Profit and Loss.
- h. The Group's share of post-acquisition changes in net assets of associates and joint ventures is accounted for, after eliminating unrealised profits and losses arising from transactions between the Group and its associates or joint ventures.
- i. The Non-Controlling Interest's share of profit or loss of consolidated subsidiaries for the year is identified and adjusted against the income of the Group to arrive at the net income attributable to shareholders of the Company.
- j. The Non-Controlling Interest's share of net assets of consolidated subsidiaries is identified and presented in the Consolidated Balance Sheet.

SIGNIFICANT ACCOUNTING POLICIES

I. Basis of Accounting

1. The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP). The Company has prepared these financial statements to comply, in all material respects, with the Accounting Standards notified under Section 133 of the Companies Act, 2013, read together with Paragraph 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared on an accrual basis and under the historical cost convention.
2. The Company follows the accrual system of accounting in the preparation of its accounts, except where otherwise stated.

II. Property, Plant and Equipment

- i. The cost of an item of Property, plant and equipment comprises:
 - its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates
- ii. any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management
- iii. the initial estimate of the costs of dismantling, removing the item and restoring the site on which it is located, referred to as decommissioning, restoration and similar liabilities.

Subsequent expenditure related to an item of Property, Plant and Equipment is recognised in the carrying amount of such item when that cost is incurred and the recognition principles are met.

The gain or loss arising from the derecognition of an item of Property, Plant and Equipment is included in the Statement of Profit and Loss when the item is derecognized. Such gains are not classified as revenue as defined in AS-9, Revenue Recognition.

The gain or loss arising from the derecognition of an item of Property, Plant and Equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

III. Depreciation

Depreciation on Property, Plant and Equipment is provided using the Written Down Value (WDV) method based on the useful lives of assets prescribed under Schedule II to the Companies Act, 2013.

The depreciable amount of an asset is determined after deducting its residual value.

Depreciation of an asset begins when it is available for use, i.e., when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation of an asset ceases at the earlier of the date that the asset is retired from active use and held for disposal, and the date that the asset is derecognised

IV. Revaluation of Fixed Assets

No Revaluation of Fixed Assets has been done the financial Year.

V. Lease Transactions

Leases where the lessor effectively retains substantially all the risks and rewards of ownership of the leased assets are classified as operating leases. Operating lease payments are recognised as an expense in the Statement of Profit and Loss on a basis that reflects the time pattern of such payments appropriately.

VI. Investment

Investments that are readily realisable and intended to be held for not more than one year from the date on which such investments are made are classified as current investments. All other investments are classified as long-term investments.

VII. Inventories

Inventories are valued at the lower of cost and net realisable value. Cost of finished goods is determined by including direct materials, labor, other expenses and an appropriate proportion of overheads based on normal operating capacity. Cost of finished goods is determined using the FIFO method. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and costs necessary to make the sale. Cost of raw materials, stores and spares is determined on a FIFO basis. By-products are valued at net realisable value

VIII. Revenue Recognition

Revenue is recognised in accordance with Accounting Standard (AS) 9 - Revenue Recognition. Revenue from the sale of goods is recognised when significant risks and rewards of ownership are transferred to the buyer, there is no significant uncertainty regarding the amount of consideration and its ultimate collection. Revenue from services is recognised as and when services are rendered. Interest income is recognised on a time proportion basis and dividend income is recognised when the right to receive payment is established. Sales have been stated net of taxes and duties.

IX. Government Grants and subsidies

Grants and subsidies from the Government are recognised when there is reasonable assurance that (i) the Company will comply with the conditions attached to them, and (ii) the grant/subsidy will be received.

Where the grant or subsidy relates to revenue, it is recognised as income on a systematic basis in the Statement of Profit and Loss over the periods necessary to match it with the related costs which it is intended to compensate.

Where the grant relates to an asset, it is recognised as deferred income and released to income in equal amounts over the expected useful life of the related asset.

Where the Company receives non-monetary grants, the asset is accounted for on the basis of its acquisition cost. In case a non-monetary asset is given free of cost, it is recognised at a nominal value.

Government grants of the nature of promoters' contribution are credited to Capital Reserve and treated as part of shareholders' funds.

X. Foreign Currency Transactions

i) Transactions denominated in foreign currency are normally recorded at the exchange rate prevailing on the date of the transaction.

ii) Monetary items denominated in foreign currency at the year-end and not covered under forward exchange contracts are translated at the year-end rates.

iii) Any income or expense arising on account of exchange differences between the date of the transaction and the date of settlement, or on translation, is recognised in the Statement of Profit and Loss except where such differences relate to the acquisition of fixed assets, in which case they are adjusted to the carrying cost of such assets.

XI. Provisions

Provisions are recognised where the Company has a legal or constructive obligation as a result of past events, and where a reliable estimate can be made of the amount of the obligation, and it is probable that an outflow of economic benefits will be required to settle the obligation. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimate.

XII. Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issues and the bonus element in a rights issue to existing shareholders.

For the purpose of calculating diluted earnings per share, the net profit or loss attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

XIII. Proposed Dividend

No Dividend is proposed for the year.

XIV. Employee benefits plan

- i. Provision for gratuity has not been made as no employee has completed the qualifying period of service required for entitlement of the benefit. This is not in compliance with Accounting Standard (AS) 15 issued by ICAI, as the Company has not determined the liability as required by the revised AS-15. However, additional liability, if any, will be provided subsequently. The quantum of such liability is presently unascertainable.
- ii. As the Company has not separately invested any gratuity liability in specific Government Bonds/Securities, there is no change in plan assets.
- iii. Provisions relating to Provident Fund are applicable to the Company, and the Company has determined its liability towards contribution to the Provident Fund as at the year-end. The Company has deducted and contributed the required amount to the Provident Fund Scheme.
- iv. Disclosures as required by the revised AS-15 have not been provided in view of Notes (i), (ii) and (iii) above.

XV. Taxes on Income

Tax expense comprises both current tax and deferred tax. Current tax is provided on the taxable profit of the year at the applicable tax rates. Deferred tax reflects the impact of timing differences between taxable income and accounting income for the year and the reversal of timing differences of earlier years.

XVI. Contingent Liability

Liabilities that are material and whose future outcome cannot be reasonably ascertained are treated as contingent liabilities and are not provided for but are disclosed by way of notes to the accounts. No contingent liability exists as at the end of the financial year

Additional notes

- i. The Company is a Small and Medium-Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Act. Accordingly, the Company has complied with the Accounting Standards applicable to a Small and Medium-Sized Company
- ii. In the absence of confirmations, the balances appearing in the books of account have been relied upon and, therefore, such balances are subject to confirmation and reconciliation, if any.
- iii. Figures have been regrouped, reclassified and rearranged wherever considered necessary.
- iv. The Company does not have any intangible Asset under development.
- v. The Company does not have any kind of transaction with companies struck off under section 248 of companies Act 2013.
- vi. The company has not traded or invested in crypto currency or virtual currency during the financial year.

As per our report of even date

For Badhan And Co.,
(Chartered Accountants)
Firm Registration no: 0004008C

CA Gaurav Agrawal
Partner
Membership No.: 422586
UDIN :- 26422586ZKLXAR3546
Place : Raipur
Date : 26/05/2026

FOR ARHAM TECHNOLOGIES LIMITED

SD/-
Roshan Jain (Managing Director)
DIN: 06381291

SD/-
Ankit Jain (CFO)
DIN: 06381280

SD/-
Anekant Jain (CEO)
DIN: 06732591

SD/-
Pooja Avinash Gandhewar
(Company Secretary)

ARHAM TECHNOLOGIES LIMITED

Notes to consolidated Financial statements for the year ended 31st March 2026

Note -10 : Fixed Assets & Capital WIP

Particulars	Gross Block				Depreciation				Net Block	
	Opening Balance as on 01-04-2025	Addition during the year	Deletion during the year	Closing Balance as on 31-03-2026	Opening Balance as on 01-04-2025	For the year	Deletion during the year	Closing Balance as on 31-03-2026	As at 31-03-2026	As at 31-03-2025
Tangible Asset										
Land	65.06	61.30	-	126.36	-	-	-	-	126.36	65.06
Building	658.29	-	-	658.29	138.02	49.43	-	187.44	470.85	520.28
Computer	6.29	0.10	-	6.39	5.41	0.57	-	5.98	0.41	0.88
Electrical Installation	13.07	-	-	13.07	7.86	1.35	-	9.21	3.86	5.21
Plant & Machinery	310.48	-	5.00	305.48	119.10	34.58	-	153.68	151.80	191.38
Office Equipment	6.65	-	-	6.65	4.91	0.78	-	5.69	0.95	1.73
Furniture & Fixtures	2.88	0.90	-	3.78	2.24	0.24	-	2.48	1.30	0.64
Vehicle	26.66	19.83	-	46.50	21.61	1.61	-	23.22	23.28	5.06
Plant & Machinery	0.00	-	-	0.00	0.00	0.00	-	0.00	0.00	0.00
Total	1,089.39	82.14	5.00	1,166.53	299.14	88.56	-	387.71	778.82	790.24
Intangible Asset										
Trademark- Starshine	79.88	-	-	79.88	14.78	6.11	-	20.89	58.99	65.10
Total	79.88	-	-	79.88	14.78	6.11	-	20.89	58.99	65.10
Gross Total	1,169.27	82.14	5.00	1,246.41	313.92	94.67	-	408.59	837.81	855.35
Previous Year	1,164.42	4.85	-	1,169.27	7.99	110.18	-	313.91	855.36	960.69

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months-1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables Considered Goods	5,057.24	701.63	-	-	-	5,758.87
Undisputed Trade Receivables Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-