



**ARHAM**  
**TECHNOLOGIES LIMITED**

(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-959984784. Email-support@arhamtechnologies.co.in

Corporate Office: 5, Chitrakoot Complex, Opp. Vyavsayik Sahakari Bank, Jawahar Nagar, Raipur, Chhattisgarh, 492001.

Tel-07712223415. [www.arhamtechnologies.co.in](http://www.arhamtechnologies.co.in)

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**Date:** 14<sup>th</sup> November, 2025

To,  
National Stock Exchange of India Limited  
Corporate Relationship Department,  
National Stock Exchange of India Limited,  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex, Bandra (E),  
Mumbai - 400051

**Symbol:** ARHAM

**Subject:** Outcome of the Proceeding of the Board Meeting held today, i.e. Friday, November 14, 2025

**Reference:** Disclosure of information under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations').

Dear Sir/ Madam,

With reference to the captioned subject, and in consonance to the prior intimation dated November 8, 2025, we wish to inform you that Board of Directors at their meeting held today i.e. Friday, November 14, 2025 at registered office at Plot No. 15, Electronic Manufacturing Cluster, Sector 22, Village Tuta, Atal Nagar, Nava Raipur, Raipur, Chattisgarh, India, 492015 has inter alia, approved the following:

**1. Financial Results for half year ended 30<sup>th</sup> September, 2025:**

The Standalone and Consolidated Unaudited Financial Results set out in compliance with applicable Accounting Standards for the half-year ended 30<sup>th</sup> September, 2025 together with Statement of Assets and Liabilities.

**2. Raising of funds:**

**Issuance of Equity Shares on a Preferential Basis**

Raising of fund through, issuance of up to **55,22,000 (Fifty Five Lakh and Twenty Two Thousand)** Equity Shares having Face value of ₹ 10 (Rupees Ten Only) aggregating to ₹ **60,46,59,000 (Rupees Sixty Crore Forty Six Lakh and Fifty Nine Thousand only)**, to the proposed allottees, on a preferential basis ("**Preferential Issue**"), subject to the approval of shareholders and of regulatory / statutory authorities and in accordance with Chapter V the provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the "**SEBI ICDR Regulations**"), the Companies Act, 2013 and the rules made thereunder, as amended and other applicable laws. Details are given in **Annexure A**.



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**3. Convening Extra Ordinary General Meeting:**

Convening an Extraordinary General Meeting of the Company to be held on Wednesday, December 10, 2025 to seek necessary approval of the members, for the aforementioned issuances and matters.

The details pursuant to Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are enclosed as **Annexure A** to this letter.

The Board Meeting commenced at 07:30 P.M. and concluded at 08:50 P.M.

A copy of this disclosure is being uploaded on the website of the Company at <https://www.arhamtechnologies.co.in/>.

This is for your information and record.

**For Arham Technologies Limited**

**Mrs. Pooja Avinash Gandhewar**  
**Company Secretary cum Compliance Officer**

**Encl: as above**



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### Annexure A

**Details required under regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No.: SEBI/HO/CFD/PoD2/CIR/P/0155 November 11, 2024**

| Particular   | Issue of Securities on Preferential basis   |
|--|---|
| Type of securities proposed to be issued   | Equity Share of face value of ₹ 10 (Rupees Ten Only)  |
| Type of issuance   | Preferential Issue of Equity Shares in accordance with the Chapter V of SEBI ICDR Regulations read with the Companies Act, 2013 and rules made thereunder.  |
| Total number of securities allotted and the total amount for which the securities are issued                       | <b>55,22,000 (Fifty-Five Lakh and Twenty-Two Thousand) Equity Shares aggregating to ₹ 60,46,59,000 (Rupees Sixty Crore Forty-Six Lakh and Fifty-Nine Thousand only)</b>   |
| Names of the Investor  | As per <b>Annexure 1</b>  |
| Number of Investors  | <b>84 Investors</b>   |
| Issue Price  | At a price not being lower than the price to be determined in accordance with the Chapter V of SEBI ICDR Regulations or such higher price as may be decided and deemed appropriate by the Board and stock exchanges at the time of issue or allotment.<br><br><b>Issue Price:</b> The Equity Shares shall be issued at ₹ 109.50 (Rupees One Hundred Nine and Fifty Paise only) per Equity Share including premium of ₹ 99.50 each (Rupees Ninety-Nine and Fifty Paise only) payable in cash (" <b>Issue Price</b> "). |
| Post allotment of securities - outcome of the subscription, issue price / allotted price (in case of convertibles) | The Pre and Post Shareholding is provided in <b>Annexure 2</b> .  |
| Lock-In  | The Equity Shares shall be subject to 'lock-in' as prescribed under the applicable provisions of the SEBI ICDR Regulations.   |



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### ANNEXURE 1

#### Names of Investors – Equity Shares:

| Sr. No. | Name of the Proposed Allottee  | Maximum Number of Equity Shares to be allotted | Investment Amount (in Rs.) | Category     |
|---------|--|--|----------------------------|--------------|
| 1       | Nikhil Oswal   | 4,01,000                                       | 4,39,09,500                | Non-Promoter |
| 2       | Nidhi Naresh Nandu   | 4,01,000                                       | 4,39,09,500                | Non-Promoter |
| 3       | Areeza India Strategy Partners LLP   | 4,01,000                                       | 4,39,09,500                | Non-Promoter |
| 4       | Hypotenuse Investments   | 2,16,000                                       | 2,36,52,000                | Non-Promoter |
| 5       | Wow Investments  | 2,16,000                                       | 2,36,52,000                | Non-Promoter |
| 6       | Plutus Capital Management LLP  | 1,82,000                                       | 1,99,29,000                | Non-Promoter |
| 7       | Sonal Sandeep Satav  | 1,82,000                                       | 1,99,29,000                | Non-Promoter |
| 8       | Pinky Raheja   | 1,08,000                                       | 1,18,26,000                | Non-Promoter |
| 9       | Aarson Investments   | 1,08,000                                       | 1,18,26,000                | Non-Promoter |
| 10      | Trikaya Wealth Advisors Private Limited                                    | 1,08,000                                       | 1,18,26,000                | Non-Promoter |
| 11      | Jeetendra Kishin Gehi  | 1,00,000                                       | 1,09,50,000                | Non-Promoter |
| 12      | Shujaur Siddiqui   | 99,000   | 1,08,40,500                | Non-Promoter |
| 13      | Dia Properties LLP   | 91,000   | 99,64,500                  | Non-Promoter |
| 14      | Kanak Innovative LLP   | 91,000   | 99,64,500                  | Non-Promoter |
| 15      | Jigisha Devang Lakhani   | 91,000   | 99,64,500                  | Non-Promoter |
| 16      | Suyash Murlidhar Chaini  | 91,000   | 99,64,500                  | Non-Promoter |
| 17      | Sangita Shankarrao Satav   | 91,000   | 99,64,500                  | Non-Promoter |
| 18      | Sandeep Vasant Dadia   | 91,000   | 99,64,500                  | Non-Promoter |
| 19      | Sensar Ventures LLP  | 91,000   | 99,64,500                  | Non-Promoter |
| 20      | Oasis Securities Limited   | 91,000   | 99,64,500                  | Non-Promoter |
| 21      | Trupti Kalpesh Parekh  | 91,000   | 99,64,500                  | Non-Promoter |
| 22      | Navkar Ventures  | 91,000   | 99,64,500                  | Non-Promoter |
| 23      | Shah Amee D  | 91,000   | 99,64,500                  | Non-Promoter |
| 24      | Shah Deven M   | 91,000   | 99,64,500                  | Non-Promoter |
| 25      | Resonance Opportunities Fund   | 91,000   | 99,64,500                  | Non-Promoter |
| 26      | Narendra A. Kekan  | 68,000   | 74,46,000                  | Non-Promoter |
| 27      | Touchstone Venture LLP   | 68,000   | 74,46,000                  | Non-Promoter |
| 28      | Gandharv Daga  | 68,000   | 74,46,000                  | Non-Promoter |
| 29      | Madan Gopal Prasad   | 50,000   | 54,75,000                  | Non-Promoter |
| 30      | Ambika Commodity   | 45,000   | 49,27,500                  | Non-Promoter |
| 31      | Khimji Family Trust  | 45,000   | 49,27,500                  | Non-Promoter |
| 32      | Shivani Arvindkumar Mehta  | 45,000   | 49,27,500                  | Non-Promoter |
| 33      | Jitesh Kailash Malhotra  | 45,000   | 49,27,500                  | Non-Promoter |
| 34      | Akhilesh Surendra Singh  | 45,000   | 49,27,500                  | Non-Promoter |
| 35      | Kanitlal Chunilal Sanghvi  | 45,000   | 49,27,500                  | Non-Promoter |
| 36      | Asha Singhania   | 45,000   | 49,27,500                  | Non-Promoter |
| 37      | Cullinan Oppts Fund VCC-Cullinan Opportunities Incorporated VCC Sub Fund I | 45,000   | 49,27,500                  | Non-Promoter |
| 38      | Jesal Nalin Shah   | 45,000   | 49,27,500                  | Non-Promoter |
| 39      | Sachin Gupta   | 45,000   | 49,27,500                  | Non-Promoter |
| 40      | Harish Sitaram Sharma  | 45,000   | 49,27,500                  | Non-Promoter |
| 41      | Dhara Ramesh Gandhi  | 45,000   | 49,27,500                  | Non-Promoter |
| 42      | Sonam Ramesh Kumar Jain  | 41,000   | 44,89,500                  | Non-Promoter |
| 43      | Deepesh Geriani  | 36,000   | 39,42,000                  | Non-Promoter |
| 44      | Sudhir Shivji Bheda  | 36,000   | 39,42,000                  | Non-Promoter |
| 45      | Amit Jain  | 31,000   | 33,94,500                  | Non-Promoter |



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|              |   |                  |                     |              |
|--------------|---|------------------|---------------------|--------------|
| 46           | Ashish Mittal                             | 31,000           | 33,94,500           | Non-Promoter |
| 47           | Biraj Prakash Desai                       | 27,000           | 29,56,500           | Non-Promoter |
| 48           | Abhinav Gupta                             | 27,000           | 29,56,500           | Non-Promoter |
| 49           | Natisha Choudhary                         | 27,000           | 29,56,500           | Non-Promoter |
| 50           | Rupeshkumar Rajnikant Parikh              | 27,000           | 29,56,500           | Non-Promoter |
| 51           | Tanuja Jalan                              | 27,000           | 29,56,500           | Non-Promoter |
| 52           | Piya Jeetendra Gehi                       | 27,000           | 29,56,500           | Non-Promoter |
| 53           | Urvashi Jeetendra Gehi                    | 27,000           | 29,56,500           | Non-Promoter |
| 54           | Dhruvi Bhadrash Doshi                     | 27,000           | 29,56,500           | Non-Promoter |
| 55           | Manish Mundada HUF                        | 22,000           | 24,09,000           | Non-Promoter |
| 56           | Jawahar Rameshwar Mundada HUF             | 22,000           | 24,09,000           | Non-Promoter |
| 57           | Chaya Jawahar Mundada                     | 22,000           | 24,09,000           | Non-Promoter |
| 58           | Jawahar Rameshwar Mundada                 | 22,000           | 24,09,000           | Non-Promoter |
| 59           | Shiv Mutoo                                | 22,000           | 24,09,000           | Non-Promoter |
| 60           | Gaurishankar Jugalakishor Pandit          | 22,000           | 24,09,000           | Non-Promoter |
| 61           | Amar Pramod Talwar                        | 22,000           | 24,09,000           | Non-Promoter |
| 62           | Sunny Mukeshbhai Shah                     | 22,000           | 24,09,000           | Non-Promoter |
| 63           | Samipkumar Dilipkumar Agrawal             | 22,000           | 24,09,000           | Non-Promoter |
| 64           | Vinay Nagori                              | 22,000           | 24,09,000           | Non-Promoter |
| 65           | Ankit Muhta                               | 22,000           | 24,09,000           | Non-Promoter |
| 66           | Vishal Mahesh Kothari                     | 22,000           | 24,09,000           | Non-Promoter |
| 67           | Prasanna Huddar                           | 22,000           | 24,09,000           | Non-Promoter |
| 68           | Ashish Gupta                              | 22,000           | 24,09,000           | Non-Promoter |
| 69           | Apoorwa Deepak Gupta                      | 22,000           | 24,09,000           | Non-Promoter |
| 70           | Miloni Umang Soni                         | 22,000           | 24,09,000           | Non-Promoter |
| 71           | PR Advisory Services LLP                  | 22,000           | 24,09,000           | Non-Promoter |
| 72           | Sureshkumar Tripathi                      | 22,000           | 24,09,000           | Non-Promoter |
| 73           | Ashish Vishwanath Ghatnekar               | 22,000           | 24,09,000           | Non-Promoter |
| 74           | Dipak Nandlal Shah                        | 22,000           | 24,09,000           | Non-Promoter |
| 75           | Ashi Akshay Juneja                        | 22,000           | 24,09,000           | Non-Promoter |
| 76           | Murzban Noshir Patel                      | 22,000           | 24,09,000           | Non-Promoter |
| 77           | Thacker Himanshu Pratapbhai               | 22,000           | 24,09,000           | Non-Promoter |
| 78           | Pavani Mitesh Bharatkumar                 | 22,000           | 24,09,000           | Non-Promoter |
| 79           | Tarun Hirachand Jain                      | 22,000           | 24,09,000           | Non-Promoter |
| 80           | Divyani A Kothari                         | 22,000           | 24,09,000           | Non-Promoter |
| 81           | Navayrth Capital Advisors Private Limited | 20,000           | 21,90,000           | Non-Promoter |
| 82           | Sujanya Bawari                            | 18,000           | 19,71,000           | Non-Promoter |
| 83           | Kenil Nemchand Savla HUF                  | 13,000           | 14,23,500           | Non-Promoter |
| 84           | Kenil Nemchand Savla                      | 9,000            | 9,85,500            | Non-Promoter |
| <b>Total</b> |   | <b>55,22,000</b> | <b>60,46,59,000</b> |              |



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### ANNEXURE 2

#### Post allotment of securities - outcome of the subscription:

| Sr. No. | Name of the Proposed Allottee  | Pre-Issue Shareholding   |                    | Issue of Equity Shares (Present Issue) (B) | Post-Issue Shareholding**    |                    |
|---------|--|--------------------------|--------------------|--|------------------------------|--------------------|
|         |  | No. of Equity Shares (A) | % of share-holding |  | No. of Equity Shares (A+B+C) | % of share-holding |
| 1       | Nikhil Oswal   | -                        | 0.00%              | 4,01,000                                   | 4,01,000                     | 1.66%              |
| 2       | Nidhi Naresh Nandu   | -                        | 0.00%              | 4,01,000                                   | 4,01,000                     | 1.66%              |
| 3       | Areeza India Strategy Partners LLP   | -                        | 0.00%              | 4,01,000                                   | 4,01,000                     | 1.66%              |
| 4       | Hypotenuse Investments   | -                        | 0.00%              | 2,16,000                                   | 2,16,000                     | 0.89%              |
| 5       | Wow Investments  | -                        | 0.00%              | 2,16,000                                   | 2,16,000                     | 0.89%              |
| 6       | Plutus Capital Management LLP  | -                        | 0.00%              | 1,82,000                                   | 1,82,000                     | 0.75%              |
| 7       | Sonal Sandeep Satav  | -                        | 0.00%              | 1,82,000                                   | 1,82,000                     | 0.75%              |
| 8       | Pinky Raheja   | -                        | 0.00%              | 1,08,000                                   | 1,08,000                     | 0.45%              |
| 9       | Aarson Investments   | -                        | 0.00%              | 1,08,000                                   | 1,08,000                     | 0.45%              |
| 10      | Trikaya Wealth Advisors Private Limited                                    | -                        | 0.00%              | 1,08,000                                   | 1,08,000                     | 0.45%              |
| 11      | Jeetendra Kishin Gehi  | -                        | 0.00%              | 1,00,000                                   | 1,00,000                     | 0.41%              |
| 12      | Shujaur Siddiqui   | -                        | 0.00%              | 99,000                                     | 99,000                       | 0.41%              |
| 13      | Dia Properties LLP   | -                        | 0.00%              | 91,000                                     | 91,000                       | 0.38%              |
| 14      | Kanak Innovative LLP   | -                        | 0.00%              | 91,000                                     | 91,000                       | 0.38%              |
| 15      | Jigisha Devang Lakhani   | -                        | 0.00%              | 91,000                                     | 91,000                       | 0.38%              |
| 16      | Suyash Murlidhar Chaini  | -                        | 0.00%              | 91,000                                     | 91,000                       | 0.38%              |
| 17      | Sangita Shankarrao Satav   | -                        | 0.00%              | 91,000                                     | 91,000                       | 0.38%              |
| 18      | Sandeep Vasant Dadia   | -                        | 0.00%              | 91,000                                     | 91,000                       | 0.38%              |
| 19      | Sensar Ventures LLP  | -                        | 0.00%              | 91,000                                     | 91,000                       | 0.38%              |
| 20      | Oasis Securities Limited   | -                        | 0.00%              | 91,000                                     | 91,000                       | 0.38%              |
| 21      | Trupti Kalpesh Parekh  | 1,000                    | 0.01%              | 91,000                                     | 92,000                       | 0.38%              |
| 22      | Navkar Ventures  | -                        | 0.00%              | 91,000                                     | 91,000                       | 0.38%              |
| 23      | Shah Amee D  | -                        | 0.00%              | 91,000                                     | 91,000                       | 0.38%              |
| 24      | Shah Deven M   | -                        | 0.00%              | 91,000                                     | 91,000                       | 0.38%              |
| 25      | Resonance Opportunities Fund   | -                        | 0.00%              | 91,000                                     | 91,000                       | 0.38%              |
| 26      | Narendra A. Kekan  | -                        | 0.00%              | 68,000                                     | 68,000                       | 0.28%              |
| 27      | Touchstone Venture LLP   | -                        | 0.00%              | 68,000                                     | 68,000                       | 0.28%              |
| 28      | Gandharv Daga  | -                        | 0.00%              | 68,000                                     | 68,000                       | 0.28%              |
| 29      | Madan Gopal Prasad   | -                        | 0.00%              | 50,000                                     | 50,000                       | 0.21%              |
| 30      | Ambika Commodity   | -                        | 0.00%              | 45,000                                     | 45,000                       | 0.19%              |
| 31      | Khimji Family Trust  | -                        | 0.00%              | 45,000                                     | 45,000                       | 0.19%              |
| 32      | Shivani Arvindkumar Mehta  | -                        | 0.00%              | 45,000                                     | 45,000                       | 0.19%              |
| 33      | Jitesh Kailash Malhotra  | -                        | 0.00%              | 45,000                                     | 45,000                       | 0.19%              |
| 34      | Akhilesh Surendra Singh  | -                        | 0.00%              | 45,000                                     | 45,000                       | 0.19%              |
| 35      | Kanitlal Chunilal Sanghvi  | -                        | 0.00%              | 45,000                                     | 45,000                       | 0.19%              |
| 36      | Asha Singhania   | -                        | 0.00%              | 45,000                                     | 45,000                       | 0.19%              |
| 37      | Cullinan Oppts Fund VCC-Cullinan Opportunities Incorporated VCC Sub Fund I | -                        | 0.00%              | 45,000                                     | 45,000                       | 0.19%              |
| 38      | Jesal Nalin Shah   | -                        | 0.00%              | 45,000                                     | 45,000                       | 0.19%              |
| 39      | Sachin Gupta   | -                        | 0.00%              | 45,000                                     | 45,000                       | 0.19%              |
| 40      | Harish Sitaram Sharma  | -                        | 0.00%              | 45,000                                     | 45,000                       | 0.19%              |
| 41      | Dhara Ramesh Gandhi  | -                        | 0.00%              | 45,000                                     | 45,000                       | 0.19%              |
| 42      | Sonam Ramesh Kumar Jain  | -                        | 0.00%              | 41,000                                     | 41,000                       | 0.17%              |
| 43      | Deepesh Geriani  | -                        | 0.00%              | 36,000                                     | 36,000                       | 0.15%              |
| 44      | Sudhir Shivji Bheda  | -                        | 0.00%              | 36,000                                     | 36,000                       | 0.15%              |
| 45      | Amit Jain  | -                        | 0.00%              | 31,000                                     | 31,000                       | 0.13%              |
| 46      | Ashish Mittal  | -                        | 0.00%              | 31,000                                     | 31,000                       | 0.13%              |
| 47      | Biraj Prakash Desai  | -                        | 0.00%              | 27,000                                     | 27,000                       | 0.11%              |
| 48      | Abhinav Gupta  | -                        | 0.00%              | 27,000                                     | 27,000                       | 0.11%              |
| 49      | Natisha Choudhary  | -                        | 0.00%              | 27,000                                     | 27,000                       | 0.11%              |
| 50      | Rupeshkumar Rajnikant Parikh   | 1,000                    | 0.01%              | 27,000                                     | 28,000                       | 0.12%              |



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|    |   |   |       |        |        |       |
|----|---|---|-------|--------|--------|-------|
| 51 | Tanuja Jalan                              | - | 0.00% | 27,000 | 27,000 | 0.11% |
| 52 | Piya Jeetendra Gehi                       | - | 0.00% | 27,000 | 27,000 | 0.11% |
| 53 | Urvashi Jeetendra Gehi                    | - | 0.00% | 27,000 | 27,000 | 0.11% |
| 54 | Dhruvi Bhadrash Doshi                     | - | 0.00% | 27,000 | 27,000 | 0.11% |
| 55 | Manish Mundada HUF                        | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 56 | Jawahar Rameshwar Mundada HUF             | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 57 | Chaya Jawahar Mundada                     | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 58 | Jawahar Rameshwar Mundada                 | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 59 | Shiv Mutoo                                | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 60 | Gaurishankar Jugalakishor Pandit          | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 61 | Amar Pramod Talwar                        | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 62 | Sunny Mukeshbhai Shah                     | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 63 | Samipkumar Dilipkumar Agrawal             | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 64 | Vinay Nagori                              | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 65 | Ankit Muhta                               | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 66 | Vishal Mahesh Kothari                     | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 67 | Prasanna Huddar                           | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 68 | Ashish Gupta                              | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 69 | Apoorwa Deepak Gupta                      | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 70 | Miloni Umang Soni                         | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 71 | PR Advisory Services LLP                  | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 72 | Sureshkumar Tripathi                      | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 73 | Ashish Vishwanath Ghatnekar               | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 74 | Dipak Nandlal Shah                        | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 75 | Ashi Akshay Juneja                        | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 76 | Murzban Noshir Patel                      | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 77 | Thacker Himanshu Pratapbhai               | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 78 | Pavani Mitesh Bharatkumar                 | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 79 | Tarun Hirachand Jain                      | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 80 | Divyani A Kothari                         | - | 0.00% | 22,000 | 22,000 | 0.09% |
| 81 | Navayrth Capital Advisors Private Limited | - | 0.00% | 20,000 | 20,000 | 0.08% |
| 82 | Sujanya Bawari                            | - | 0.00% | 18,000 | 18,000 | 0.07% |
| 83 | Kenil Nemchand Savla HUF                  | - | 0.00% | 13,000 | 13,000 | 0.05% |
| 84 | Kenil Nemchand Savla                      | - | 0.00% | 9,000  | 9,000  | 0.04% |

*\*\*The above post-issue shareholding is prepared assuming full conversion of outstanding warrants issued by the Company on November 7, 2025 pursuant to earlier preferential issue.*



# BADHAN & CO.

## Chartered Accountants

SHOP NO. 306, 3<sup>RD</sup> FLOOR, SAMTA SHOPPING ARCADE, MAIN ROAD, SAMTA COLONY, RAIPUR, CHHATTISGARH-492001  
Email: [badhanryp@gmail.com](mailto:badhanryp@gmail.com); Ph: 0771-4915568; Mobile: 9425205368/ 7974594697; GSTIN: 22AANFB1622L1ZN

### LIMITED REVIEW REPORT

**Independent Auditor's Limited Review Report on Half Yearly and Year to Date Financial Results of Arham Technologies Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors,  
**Arham Technologies Limited**  
(Erstwhile Arham Technologies Pvt Ltd)  
Raipur, Chhattisgarh

We have reviewed the accompanying statement of unaudited financial results of **Arham Technologies Limited** (formerly known as Arham Technologies Pvt. Ltd.) for the half year ended **30th September 2025**, prepared and submitted by the Company pursuant to the requirements of **Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, as amended ("SEBI LODR Regulations").

This statement has been approved by the Company's Board of Directors and is the responsibility of the Company's management. Our responsibility is to express a conclusion on these financial results based on our review.

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

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results has not been prepared in

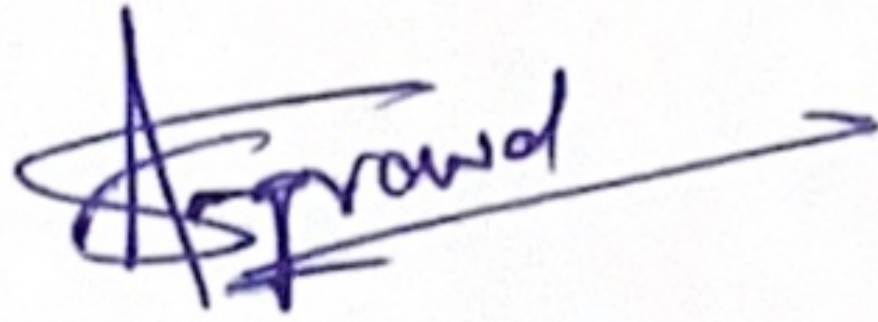


accordance with the applicable accounting standards and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Badhan & Co.

Chartered Accountants

(Firm Registration No. 0004008C)



CA SURESH KUMAR AGRAWAL

(Partner)

Membership No.: 053907

UDIN: 25053907BMV0H1C1L957

Place: Raipur

Date: 14/11/2025



**ARHAM TECHNOLOGIES LIMITED**

CIN: L52335CT2013PLC001207

Standalone Balance sheet as at 30th September, 2025

Rs in Lakhs

| Particular                                     | Half year ended<br>30/09/2025 | Half year ended<br>30/09/2024 | Year Ended<br>31/03/2025 |
|--|-------------------------------|-------------------------------|--------------------------|
| <b>EQUITY AND LIABILITIES</b>                  |                               |                               |                          |
| <b>(I) SHAREHOLDER'S FUNDS</b>                 |                               |                               |                          |
| (A) SHARE CAPITAL                              | 1,692.00                      | 1,692.00                      | 1,692.00                 |
| (B) RESERVES AND SURPLUS                       | 1,813.07                      | 938.03                        | 1,292.91                 |
| <b>(2) NON-CURRENT LIABILITIES</b>             |                               |                               |                          |
| (A) LONG TERM BORROWINGS                       | 482.52                        | 280.09                        | 153.43                   |
| (B) DEFERRED TAX LIABILITIES (NET)             | 3.35                          | 22.14                         | 3.35                     |
| (C) OTHER LONG TERM LIABILITIES                | -                             | -                             | -                        |
| <b>(3) CURRENT LIABILITIES</b>                 |                               |                               |                          |
| (A) SHORT TERM BORROWINGS                      | 3,089.21                      | 2,330.70                      | 2,585.09                 |
| (B) TRADE PAYABLES                             |                               |                               |                          |
| (Bi) Total outstanding due to MSME             |                               |                               |                          |
| (Bii) Total outstanding due to Other than MSME | 819.37                        | 1413.3                        | 508.31                   |
| (C) OTHER CURRENT LIABILITIES                  | 68.56                         | 53.98                         | 37.95                    |
| (D) SHORT-TERM PROVISIONS                      | 107.24                        | 80.9                          | 214.65                   |
| <b>TOTAL</b>                                   | <b>8,075.32</b>               | <b>6,811.14</b>               | <b>6,487.69</b>          |
| <b>(II) ASSETS</b>                             |                               |                               |                          |
| <b>(1) NON-CURRENT ASSETS</b>                  |                               |                               |                          |
| (A) PROPERTY, PLANT AND EQUIPMENT              |                               |                               |                          |
| (i) PROPERTY, PLANT AND EQUIPMENT              | 1,466.83                      | 893.04                        | 786.16                   |
| (ii) INTANGIBLE ASSETS                         | 65.10                         | 68.3                          | 65.10                    |
| (iii) CAPITAL WORK-IN-PROGRESS                 | -                             | -                             | -                        |
| (B) NON-CURRENT INVESTMENTS                    | 10.00                         | 10                            | 10.00                    |
| (C) DEFERRED TAX ASSETS (NET)                  |                               |                               |                          |
| (D) LONG TERM LOANS AND ADVANCES               |                               |                               |                          |
| (E) OTHER NON-CURRENT ASSETS                   | 13.68                         | 4.68                          | 13.68                    |
| <b>(2) CURRENT ASSETS</b>                      |                               |                               |                          |
| (A) CURRENT INVESTMENTS                        |                               |                               |                          |
| (B) INVENTORIES                                | 3,965.17                      | 3,401.06                      | 4,032.07                 |
| (C) TRADE RECEIVABLES                          | 2,103.28                      | 2091.333                      | 1,246.72                 |
| (D) CASH AND BANK BALANCES                     | 5.64                          | 3.48                          | 3.19                     |
| (E) SHORT TERM LOANS AND ADVANCES              |                               |                               |                          |
| (F) OTHER CURRENT ASSETS                       | 445.60                        | 339.25                        | 328.76                   |
| <b>TOTAL</b>                                   | <b>8,075.32</b>               | <b>6,811.14</b>               | <b>6,487.69</b>          |

As Per our audit report of even Date

FOR BADHAN AND CO.

(Chartered Accountants)

FRN : 0004008C

SURESH KUMAR AGRAWAL

(PARTNER)

Membership No. 053907

UDIN : 25053907 BMU0HC1851



Arham Technologies Limited

Ankit Jain

Director

ANKIT JAIN  
(CFO)  
DIN - 06381280

Arham Technologies Limited

Roshan Jain

Director

ROSHAN JAIN  
(Managing Director)  
DIN - 06381291

Place : Raipur

Date : 14/11/2025

**M/s ARHAM TECHNOLOGIES LIMITED**

CIN: L52335CT2013PLC001207

**Standalone statement of Profit And Loss Account for the half year ended 30th September, 2025**

(Amount in Lakhs)

| PARTICULARS  | Half year ended<br>30/09/2025 | Half year ended<br>30/09/2024 | Year ended<br>31/03/2025 | Year ended<br>31/03/2024 |
|--|-------------------------------|-------------------------------|--------------------------|--------------------------|
| (I) REVENUE FROM OPERATIONS  | 4344.59                       | 3207.55                       | 6515.75                  | 5468.98                  |
| (II) OTHER INCOME  | 61.07                         | 2.28                          | 19.71                    | 53.24                    |
| <b>(III) TOTAL INCOME (I+II)</b>                                       | <b>4405.66</b>                | <b>3209.83</b>                | <b>6535.46</b>           | <b>5522.22</b>           |
| <b>(IV) EXPENSES:</b>  |                               |                               |                          |                          |
| (1) COST OF MATERIALS CONSUMED   | 3488.20                       | 2680.13                       | 4255.42                  | 1216.86                  |
| (3) PURCHASES OF STOCK-IN-TRADE  | 52.47                         | 51.89                         | 1174.94                  | 3621.46                  |
| (4) CHANGES IN INVENTORIES OF FINISHED GOODS, WIP AND STOCK-IN-TRADE   | -127.91                       | -205.96                       | -462.03                  | -589.91                  |
| (5) EMPLOYEE BENEFITS EXPENSE  | 92.02                         | 124.22                        | 193.20                   | 150.32                   |
| (6) FINANCE COSTS  | 139.94                        | 106.34                        | 227.38                   | 158.97                   |
| (7) DEPRECIATION AND AMORTIZATION EXPENSE                              | 43.88                         | 60.77                         | 109.29                   | 77.41                    |
| (8) OTHER EXPENSES   | 78.43                         | 71.01                         | 248.02                   | 220.78                   |
| <b>TOTAL EXPENSES</b>  | <b>3767.03</b>                | <b>2888.40</b>                | <b>5746.22</b>           | <b>4855.88</b>           |
| (V) PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV) | 638.63                        | 321.43                        | 789.24                   | 666.34                   |
| (VI) EXCEPTIONAL ITEMS   |                               |                               |                          |                          |
| (VII) PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)                 | 638.63                        | 321.43                        | 789.24                   | 666.34                   |
| (VIII) EXTRAORDINARY ITEMS   |                               |                               |                          |                          |
| <b>(IX) PROFIT BEFORE TAX (VII-VIII)</b>                               | <b>638.63</b>                 | <b>321.43</b>                 | <b>789.24</b>            | <b>666.34</b>            |
| (X) TAX EXPENSE:   |                               |                               |                          |                          |
| (1) CURRENT TAX  | 118.47                        | 80.90                         | 212.59                   | 170.89                   |
| (2) DEFERRED TAX   | 0.00                          | 0.00                          | -18.79                   | 8.97                     |
| <b>(XI) PROFIT/(LOSS) FROM CONTINUING OPERATIONS (IX-X)</b>            | <b>520.16</b>                 | <b>240.53</b>                 | <b>595.44</b>            | <b>486.48</b>            |
| (XVI) EARNINGS PER EQUITY SHARE:                                       |                               |                               |                          |                          |
| (1) BASIC  | 3.07                          | 2.84                          | 3.52                     | 5.75                     |
| (2) DILUTED  | 3.07                          | 2.84                          | 3.52                     | 5.75                     |

As Per our audit report of even Date

FOR BADHAN AND CO.

(Chartered Accountants)

FRN : 0004008C

SURESH KUMAR AGRAWAL

(PARTNER)

Membership No. 053907

UDIN : 25053907BMU0HC1851



FOR ARHAM TECHNOLOGIES LIMITED

*Ankur Jain*

Director

ANKIT JAIN

(CFO)

DIN - 06381280

Arham Technologies Limited

*Roshan Jain*

Director

ROSHAN JAIN

(Managing Director)

DIN - 06381291

Place RAIPUR

Date : 14/11/2025

**ARHAM TECHNOLOGIES LIMITED**

CIN: L52335CT2013PLC001207

Cash Flow Statement for year ended September 30th, 2025

| PARTICULARS  | Year ended<br>Sept 30, 2025<br>(Rs) | Year ended<br>March 31, 2025<br>(Rs) |
|--|-------------------------------------|--------------------------------------|
| <b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>                            |                                     |                                      |
| Net profit After tax and exceptional items                               | 520.16                              | 595.42                               |
| Adjustments for :  |                                     |                                      |
| Depreciation   | 43.88                               | 109.29                               |
| Deferred Tax Asset/(Liabilities)   | (0.06)                              | (18.79)                              |
| Interest expense   | 139.94                              | 227.38                               |
| Operating profit before working capital changes                          | 703.92                              | 913.31                               |
| Adjustments for :  |                                     |                                      |
| Increase/(Decrease) in current liabilities                               | 738.38                              | 1,313.94                             |
| (Increase)/ Decrease in sundry debtors                                   | (856.56)                            | (392.61)                             |
| (Increase) / Decrease in inventories                                     | 66.90                               | (1,289.66)                           |
| (Increase)/ Decrease in loans and advances                               | -                                   | -                                    |
| (Increase) / Decrease in other current assets                            | (116.85)                            | (147.86)                             |
| Cash generation from operations  | 535.85                              | 397.11                               |
| Net cash Flow From operating activities (A)                              | 535.85                              | 397.11                               |
| <b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>                            |                                     |                                      |
| Purchase of fixed assets   | (724.56)                            | 60.15                                |
| Purchase of Intangible Asset   | -                                   | -                                    |
| (Increase)/ Decrease Non current Investment                              | -                                   | -                                    |
| (Increase)/Decrease in Deposits  | -                                   | (10.00)                              |
| Net cash used in investing activities (B)                                | (724.56)                            | 50.15                                |
| <b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>                            |                                     |                                      |
| Proceeds from long/short term loans                                      | 329.09                              | (219.97)                             |
| Interest paid  | (139.94)                            | (227.38)                             |
| Proceeds from Issue of Share Capital                                     | -                                   | -                                    |
| Working Facilities(Net)  | -                                   | -                                    |
| Share Premium Received   | -                                   | -                                    |
| Net cash used in financing activities (C)                                | 189.15                              | (447.35)                             |
| <b>NET INCREASE/(DECREASE)<br/>IN CASH AND 'CASH EQUIVALENTS (A+B+C)</b> | <b>0.45</b>                         | <b>(0.09)</b>                        |
| Cash And Cash Equivalents (Opening)*                                     | 5.19                                | 5.28                                 |
| Cash And Cash Equivalents (Closing)*                                     | 5.64                                | 5.19                                 |
| <b>NET INCREASE/ (DECREASE)</b>  | <b>0.45</b>                         | <b>(0.09)</b>                        |

As Per our audit report of even Date

FOR BADHAN AND CO.

(Chartered Accountants)

FRN : 0004008C

SURESH KUMAR AGRAWAL

(PARTNER)

Membership No. 053907

UDIN : 25053907BMU0HC1851



FOR ARHAM TECHNOLOGIES LIMITED

Ankur Jain

ANKIT JAIN

(CFO)

DIN - 06381280

Roshan Jain

ROSHAN JAIN  
(Managing Director)

DIN - 06381291

Place : RAIPUR

Date : 14/11/2025

Arham Technologies Limited

Notes to Financial Statements for the year ended 30th September 2025

1. The above financial results have been reviewed and recommended by the Audit Committee meeting held on 14th November 2025 and approved by the Board of Directors of the Parent Company in their respective meetings held on November 14, 2025. The same have been reviewed by the Statutory Auditors of the Parent Company as required under Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
3. The company is engaged in only one business of Trading & Manufacturing of electronic items. Hence, no information has been furnished in accordance with AS 17 on "Segment Reporting" issued by the Institute of Chartered Accountants of India.
4. The date of implementation of the Code on Social Security, 2020 ("the Code") relating to employee benefits is yet to be notified by the Government. When implemented, it will impact the contributions by the Company towards benefits such as Provident Fund, Gratuity, etc. The Company will assess the impact of the Code and give effect to it in the financial results when the Code and Rules thereunder are notified.
5. The aforesaid Half Yearly Financial Results are also being disseminated on the website of the Company at [www.arhamtechnologies.com/financial-report](http://www.arhamtechnologies.com/financial-report)
6. The figures for the corresponding previous period have been re-grouped / re-arranged / re-classified / re-stated wherever necessary, to make them comparable to the extent possible.

As Per our audit report of even Date

FOR BADHAN AND CO.

(Chartered Accountants)

FRN : 0004008C

SURESH KUMAR AGRAWAL

(PARTNER)

Membership No. 053907

UDIN : 25053907BMU0HC1851



FOR ARHAM TECHNOLOGIES LIMITED

Arham Technologies Limited

Ankit Jain  
Director

ANKIT JAIN

(CFO)

DIN - 06381280

Arham Technologies Limited

Roshan Jain  
Director

ROSHAN JAIN

(Managing Director)

DIN - 06381291

Place : RAIPUR

Date : 14/11/2025



# BADHAN & CO.

Chartered Accountants

SHOP NO. 306, 3<sup>RD</sup> FLOOR, SAMTA SHOPPING ARCADE, MAIN ROAD, SAMTA COLONY, RAIPUR, CHHATTISGARH-492001  
Email: [badhanryp@gmail.com](mailto:badhanryp@gmail.com); Ph: 0771-4915568; Mobile: 9425205368/ 7974594697; GSTIN: 22AANFB1622L1ZN

## LIMITED REVIEW REPORT

**Independent Auditor's Limited Review Report on Half Yearly and Year to Date Consolidated Financial Results of Arham Technologies Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors,  
**Arham Technologies Limited**  
(Erstwhile Arham Technologies Pvt Ltd)  
Raipur, Chhattisgarh

We have reviewed the accompanying statement of unaudited financial results of **Arham Technologies Limited** (formerly known as Arham Technologies Pvt. Ltd.) for the half year ended **30th September 2025**, prepared and submitted by the Company pursuant to the requirements of **Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, as amended ("SEBI LODR Regulations").

This statement has been approved by the Company's Board of Directors and is the responsibility of the Company's management. Our responsibility is to express a conclusion on these financial results based on our review.

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



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results has not been prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Badhan & Co.

Chartered Accountants

(Firm Registration No. 0004008C)



CA SURESH KUMAR AGRAWAL

(Partner)

Membership No.: 053907

UDIN: 25053907BMU0148279619

Place: Raipur

Date: 14/11/2025



**ARHAM TECHNOLOGIES LIMITED**

CIN: L52335CT2013PLC001207

Consolidated Balance sheet as at 30th September, 2025

Rs in Lakhs

| Particular                                     | Half year ended<br>30/09/2025 | Half year ended<br>30/09/2024 | Year Ended<br>31/03/2025 |
|--|-------------------------------|-------------------------------|--------------------------|
| <b>EQUITY AND LIABILITIES</b>                  |                               |                               |                          |
| <b>(I) SHAREHOLDER'S FUNDS</b>                 |                               |                               |                          |
| (A) SHARE CAPITAL                              | 1,692.00                      | 1,692.00                      | 1,692.00                 |
| (B) RESERVES AND SURPLUS                       | 2,015.64                      | 962.40                        | 1,426.09                 |
| <b>(2) NON-CURRENT LIABILITIES</b>             |                               |                               |                          |
| (A) LONG TERM BORROWINGS                       | 482.52                        | 280.09                        | 153.43                   |
| (B) DEFERRED TAX LIABILITIES (NET)             | 3.35                          | 22.18                         | 3.29                     |
| (C) OTHER LONG TERM LIABILITIES                | -                             | -                             | -                        |
| <b>(3) CURRENT LIABILITIES</b>                 |                               |                               |                          |
| (A) SHORT TERM BORROWINGS                      | 3,089.21                      | 2,330.70                      | 2,446.77                 |
| (B) TRADE PAYABLES                             |                               |                               |                          |
| (Bi) Total outstanding due to MSME             |                               |                               |                          |
| (Bii) Total outstanding due to Other than MSME | 1,114.87                      | 1421.51                       | 842.36                   |
| (C) OTHER CURRENT LIABILITIES                  | 70.57                         | 54.38                         | 176.91                   |
| (D) SHORT-TERM PROVISIONS                      | 121.61                        | 85.72                         | 244.9                    |
| <b>TOTAL</b>                                   | <b>8,589.76</b>               | <b>6,848.98</b>               | <b>6,985.75</b>          |
| <b>(II) ASSETS</b>                             |                               |                               |                          |
| <b>(1) NON-CURRENT ASSETS</b>                  |                               |                               |                          |
| (A) PROPERTY, PLANT AND EQUIPMENT              |                               |                               |                          |
| (I) PROPERTY, PLANT AND EQUIPMENT              | 1,479.20                      | 897.58                        | 790.26                   |
| (II) INTANGIBLE ASSETS                         | 65.10                         | 68.3                          | 65.1                     |
| (III) CAPITAL WORK-IN-PROGRESS                 | -                             | -                             | -                        |
| (B) NON-CURRENT INVESTMENTS                    |                               |                               |                          |
| (C) DEFERRED TAX ASSETS (NET)                  |                               |                               |                          |
| (D) LONG TERM LOANS AND ADVANCES               |                               |                               |                          |
| (E) OTHER NON-CURRENT ASSETS                   | 13.68                         | 4.68                          | 13.68                    |
| <b>(2) CURRENT ASSETS</b>                      |                               |                               |                          |
| (A) CURRENT INVESTMENTS                        |                               |                               |                          |
| (B) INVENTORIES                                | 4,237.57                      | 3,401.96                      | 4,224.47                 |
| (C) TRADE RECEIVABLES                          | 2,331.34                      | 2133.49                       | 1,553.08                 |
| (D) CASH AND BANK BALANCES                     | 17.16                         | 3.72                          | 6.15                     |
| (E) SHORT TERM LOANS AND ADVANCES              |                               |                               |                          |
| (F) OTHER CURRENT ASSETS                       | 445.72                        | 339.25                        | 333.01                   |
| <b>TOTAL</b>                                   | <b>8,589.76</b>               | <b>6,848.98</b>               | <b>6,985.75</b>          |

As Per our audit report of even Date

FOR BADHAN AND CO.

(Chartered Accountants)

FRN : 0004008C

SURESH KUMAR AGRAWAL

(PARTNER)

Membership No. 053907

UDIN : 25053907BMU0HB444g

FOR ARHAM TECHNOLOGIES LIMITED



ANKIT JAIN

(CFO)

DIN - 06381280

Arham Technologies Limited

ROSHAN JAIN  
(Managing Director)

DIN - 06381291

Director

Place : RAIPUR

Date : 14/11/2025

**M/s ARHAM TECHNOLOGIES LIMITED**

CIN: L52335CT2013PLC001207

**Consolidated statement of Profit And Loss Account for the half year ended 30th September, 2025**

(Amount in Lakhs)

| PARTICULARS  | Half Year Ended |                | Year Ended     |                |
|--|-----------------|----------------|----------------|----------------|
|  | 30/09/2025      | 30/09/2024     | 31/03/2025     | 31/03/2024     |
|  | Unaudited       |                | Audited        |                |
| (I) REVENUE FROM OPERATIONS  | 4562.88         | 3243.97        | 6989.35        | 5474.16        |
| (II) OTHER INCOME  | 61.07           | 2.28           | 19.71          | 53.24          |
| <b>(III) TOTAL INCOME (I+II)</b>                                       | <b>4623.96</b>  | <b>3246.25</b> | <b>7009.06</b> | <b>5527.40</b> |
| <b>(IV) EXPENSES:</b>  |                 |                |                |                |
| (1) COST OF MATERIALS CONSUMED   | 3598.22         | 2680.13        | 4427.32        | 1220.96        |
| (3) PURCHASES OF STOCK-IN-TRADE  | 52.47           | 59.94          | 1303.26        | 3621.46        |
| (4) CHANGES IN INVENTORIES OF FINISHED GOODS, WIP AND STOCK-IN-TRADE   | -123.05         | -206.28        | -481.10        | -590.39        |
| (5) EMPLOYEE BENEFITS EXPENSE  | 105.37          | 69.59          | 206.51         | 150.32         |
| (6) FINANCE COSTS  | 139.94          | 106.34         | 227.38         | 158.97         |
| (7) DEPRECIATION AND AMORTIZATION EXPENSE                              | 44.33           | 61.22          | 110.18         | 77.42          |
| (8) OTHER EXPENSES   | 84.32           | 125.78         | 264.45         | 221.02         |
| <b>TOTAL EXPENSES</b>  | <b>3901.60</b>  | <b>2896.72</b> | <b>6058.00</b> | <b>4859.75</b> |
| (V) PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV) | 722.36          | 349.53         | 951.06         | 667.65         |
| (VI) EXCEPTIONAL ITEMS   |                 |                |                |                |
| (VII) PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)                 | 722.36          | 349.53         | 951.06         | 667.65         |
| (VIII) EXTRAORDINARY ITEMS   |                 |                |                |                |
| <b>(IX) PROFIT BEFORE TAX (VII-VIII)</b>                               | <b>722.36</b>   | <b>349.53</b>  | <b>951.06</b>  | <b>667.65</b>  |
| <b>(X) TAX EXPENSE:</b>  |                 |                |                |                |
| (1) CURRENT TAX  | 132.84          | 85.72          | 242.37         | 171.05         |
| (2) DEFERRED TAX   | -0.03           | 0.04           | -18.85         | 9.06           |
| <b>(XI) PROFIT/(LOSS) FROM CONTINUING OPERATIONS (IX-X)</b>            | <b>589.54</b>   | <b>263.77</b>  | <b>727.54</b>  | <b>487.54</b>  |
| <b>(XII) EARNINGS PER EQUITY SHARE:</b>                                |                 |                |                |                |
| (1) BASIC  | 3.48            | 3.12           | 4.36           | 5.76           |
| (2) DILUTED  | 3.48            | 3.12           | 4.30           | 5.76           |

As Per our audit report of even Date

FOR BADHAN AND CO.

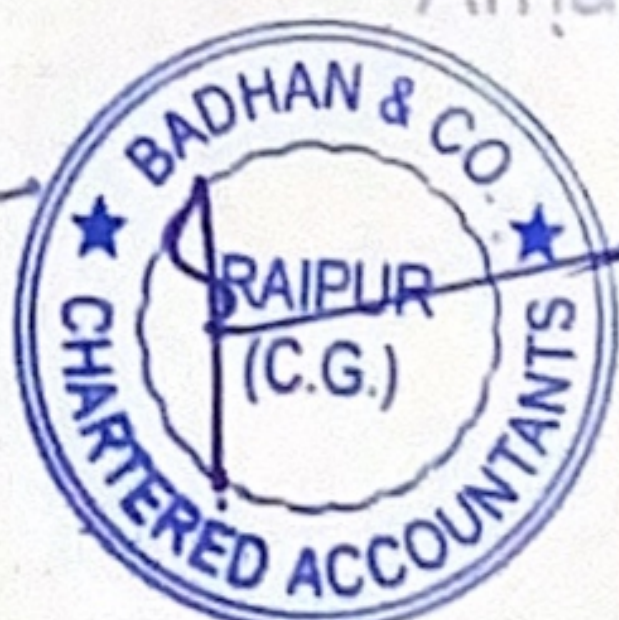
(Chartered Accountants)

FRN 0004008C

SURESH KUMAR AGRAWAL  
(PARTNER)

Membership No. 053907

UDIN: 25053907 BMU0HB 4449



FOR ARHAM TECHNOLOGIES LIMITED

Arham Technologies Limited

Ankur Jain

ANKIT JAIN  
(CFO)  
DIN - 06381280

Arham Technologies Limited

Roshan Jain

ROSHAN JAIN  
(Managing Director)  
DIN - 06381291

Director

Place : RAIPUR

Date : 14/11/2025

**ARHAM TECHNOLOGIES LIMITED**

CIN: L52335CT2013PLC001207

Consolidated Cash Flow Statement for year ended September 30th, 2025

| PARTICULARS  | Year ended<br>Sept 30, 2025 | Year ended<br>March 31, 2025 |
|--|-----------------------------|------------------------------|
| <b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>                            |                             |                              |
| Net profit After tax and exceptional items                               | 589.54                      | 727.54                       |
| Adjustments for :  |                             |                              |
| Depreciation   | 44.33                       | 110.18                       |
| Deferred Tax Asset/(Liabilities)   | (0.06)                      | (18.85)                      |
| Interest expense   | 139.94                      | -                            |
| Operating profit before working capital changes                          | 773.75                      | 818.87                       |
| Adjustments for :  |                             |                              |
| Increase/(Decrease) in current liabilities                               | 687.44                      | 1,678.35                     |
| (Increase)/ Decrease in sundry debtors                                   | (778.26)                    | (693.22)                     |
| (Increase) / Decrease in inventories                                     | (13.10)                     | (1,481.45)                   |
| (Increase)/ Decrease in loans and advances                               | -                           | -                            |
| (Increase) / Decrease in other current assets                            | (112.71)                    | (152.11)                     |
| Cash generation from operations  | 557.12                      | 170.44                       |
| Net cash Flow From operating activities (A)                              | 557.12                      | 170.44                       |
| <b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>                            |                             |                              |
| Purchase of fixed assets   | (735.26)                    | 60.15                        |
| Purchase of Intangible Asset   | -                           | -                            |
| (Increase)/ Decrease Non current Investment                              | -                           | -                            |
| (Increase)/Decrease in Deposits  | -                           | (10.00)                      |
| Net cash used in investing activities (B)                                | (735.26)                    | 50.15                        |
| <b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>                            |                             |                              |
| Proceeds from long/short term loans                                      | 329.09                      | (219.97)                     |
| Interest paid  | (139.94)                    | -                            |
| Proceeds from Issue of Share Capital                                     | -                           | -                            |
| Working Facilities(Net)  | -                           | -                            |
| Share Premium Received   | -                           | -                            |
| Net cash used in financing activities (C)                                | 189.15                      | (219.97)                     |
| <b>NET INCREASE/(DECREASE)<br/>IN CASH AND 'CASH EQUIVALENTS (A+B+C)</b> | <b>11.01</b>                | <b>0.62</b>                  |
| Cash And Cash Equivalents (Opening)*                                     | 6.15                        | 5.53                         |
| Cash And Cash Equivalents (Closing)*                                     | 17.16                       | 6.15                         |
| <b>NET INCREASE/ (DECREASE)</b>  | <b>11.01</b>                | <b>0.62</b>                  |

As Per our audit report of even Date

FOR BADHAN AND CO.

(Chartered Accountants)

FRN : 0004008C

SURESH KUMAR AGRAWAL  
(PARTNER)

Membership No. 053907

UDIN : 25053907BMU0HB4449



FOR ARHAM TECHNOLOGIES LIMITED

Arham Technologies Limited

Ankit Jain Arham Technologies Limited  
(CFO) Director  
DIN - 06381280

Roshan Jain  
(Managing Director) Director  
DIN - 06381291

Place RAIPUR

Date : 14/11/2025

## Arham Technologies Limited

### Notes to Financial Statements for the year ended 30th September 2025

1. The above consolidated financial results have been reviewed and recommended by the Audit Committee meeting held on 14th November 2025 and approved by the Board of Directors of the Parent Company in their respective meetings held on November 14, 2025. The same have been reviewed by the Statutory Auditors of the Parent Company as required under Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The consolidated financial results include the results of the Parent and its subsidiaries together referred to as "the Group": a. Arham Technologies Limited (Parent Company)  
b. Arham Corporate Private Limited (Subsidiary Company).
3. These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
4. The company is engaged in only one business of Trading & Manufacturing of electronic items. Hence, no information has been furnished in accordance with AS 17 on "Segment Reporting" issued by the Institute of Chartered Accountants of India.
5. The date of implementation of the Code on Social Security, 2020 ("the Code") relating to employee benefits is yet to be notified by the Government. When implemented, it will impact the contributions by the Company towards benefits such as Provident Fund, Gratuity, etc. The Company will assess the impact of the Code and give effect to it in the financial results when the Code and Rules thereunder are notified.
6. The aforesaid Half Yearly Financial Results are also being disseminated on the website of the Company at [www.arhamtechnologies.com/financial-report](http://www.arhamtechnologies.com/financial-report)
7. The figures for the corresponding previous period have been re-grouped / re-arranged / re-classified / re-stated wherever necessary, to make them comparable to the extent possible.

As Per our audit report of even Date

FOR BADHAN AND CO.

(Chartered Accountants)

FRN : 0004008C

SURESH KUMAR AGRAWAL  
(PARTNER)

Membership No. 053907

UDIN : 25053907BMU OHB 4449



FOR ARHAM TECHNOLOGIES LIMITED

Arham Technologies Limited

Ankit Jain

ANKIT JAIN  
(CFO)

DIN - 06381280

Arham Technologies Limited

Director

Roshan Jain

ROSHAN JAIN  
(Managing Director)

DIN - 06381291

Director

Place : RAIPUR

Date : 14/11/2025



**ARHAM**  
**TECHNOLOGIES LIMITED**

(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-959984784. Email- support@arhamtechnologies.co.in

Corporate Office: 5, Chitrakoot Complex, Opp. Vyavsayik Sahakari Bank, Jawahar Nagar, Raipur, Chhattisgarh, 492001.

Tel-07712223415. [www.arhamtechnologies.co.in](http://www.arhamtechnologies.co.in)

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**Date:** 14<sup>th</sup> November, 2025

To,

The Manager

Corporate Relationship Department,

National Stock Exchange of India Limited,

Exchange Plaza, C-1, Block G,

Bandra Kurla Complex,

Bandra (E), Mumbai – 400051

**Symbol: ARHAM**

**Subject:** - Declaration on Auditor's Report under Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Dear Sir/Madam,

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 we hereby declare and confirm that the Limited Review Report on Unaudited Standalone and Consolidated Financial Statements and results for the Half-Year ended 30<sup>th</sup> September, 2025 which are being sent herewith are unmodified and without any qualification.

Thanking you,

Yours faithfully,

**For Arham Technologies Limited**

**Pooja Avinash Gandhewar**

Company Secretary cum Compliance Officer