

M/s ARHAM TECHNOLOGIES LIMITED
(Erstwhile Arham Technologies Private Limited)

CIN: L52335CT2013PLC001207

Balance Sheet as at 30 September, 2023

	Particulars	Note No.	30th Sept, 2023	30th Sept, 2022	31st Mar, 2023
			Unaudited	Unaudited	Audited
A	EQUITY AND LIABILITIES				
	Shareholders' Fund				
	(a) Share Capital	3	846.00	618.00	846.00
	(b) Reserves and Surplus	4	1,226.72	223.80	1,057.03
	(c) Share Application money pending allotment		-	-	-
	Non- current liabilities				
	(a) Long-term borrowings	5	436.77	464.05	436.23
	(b) Deferred tax liabilities (net)	8	13.17	11.97	13.17
	(c) Other long-term liabilities	6	-	-	-
	Current liabilities				
	(a) Short-term borrowings	7	1,237.28	748.86	769.07
	(b) Trade Payables	9	879.77	387.91	125.30
	(c) Other Current Liabilities	10	38.78	49.06	19.36
	(d) Short-Term provisions	11	90.80	153.85	26.66
	TOTAL		4,769.28	2,657.50	3,292.82
B	ASSETS				
	Non- Current Assets				
	(a) Property, Plant and Equipment and Intangible Assets	27			
	(i) Property, Plant and Equipment		173.36	191.86	180.72
	(ii) Intangible Assets		75.89	35.21	79.88
	(iii) Capital Work-in-progress		731.13	23.72	435.46
	(b) Non-Current Investment	12	-	-	-
	(c) Deferred tax assets (net)		-	-	-
	(d) Long-term loans and advances	13	-	81.55	-
	(e) Other non-current assets	14	118.16	-	91.38
	Current Assets				
	(a) Current investments		-	-	-
	(b) Inventories	15	1,506.75	1,315.37	1,262.47
	(c) Trade Receivables	16	1,965.54	736.48	1,039.75
	(d) Cash and cash equivalents	17	38.81	91.09	88.39
	(e) Short-term loans and advances	13	139.19	182.20	112.94
	(f) Other current assets	18	20.44	-	1.83
	TOTAL		4,769.28	2,657.50	3,292.82

The accompanying notes are an integral part of the financial statements.

For and on behalf of the board of directors

Anekanth Jain
Anekanth Jain
CEO

DIN: 06732591
Place :Raipur

Roshan Jain
Roshan Jain
Managing Director

DIN : 06381291
Place :Raipur

Ankit Jain
Ankit Jain
CFO

DIN : 06381280
Date :- 10.11.2023

M/s ARHAM TECHNOLOGIES LIMITED
(Erstwhile Arham Technologies Private Limited)

CIN: L52335CT2013PLC001207

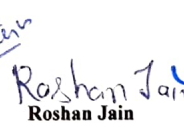
Statement of Profit and Loss for the half year ended 30 September, 2023

(Rs. In Lakhs)

	Particulars	Note. No.	30th Sept, 2023	30th Sept, 2022	Half year ended 31 March 2023	31st Mar, 2023	31st Mar, 2022
			Unaudited	Unaudited	Unaudited	Audited	Audited
	INCOME						
1	Revenue from operations	19	2,708.45	2,138.64	2,705.68	4,844.32	3,646.79
2	Other Income	20	5.11	1.42	21.72	23.14	80.58
3	Total Income (1+2)		2,713.56	2,140.06	2,727.40	4,867.46	3,727.37
	EXPENDITURE						
4	(a) Cost of materials consumed	21	616.71	-	2,466.38	2,466.38	1,616.76
	(b) Purchases of stock-in-trade	-	1,679.60	2,128.11	(396.54)	1,731.57	1,405.82
	(c) Changes in Inventories	22	(65.83)	(363.56)	131.21	(232.35)	(14.43)
	(d) Direct Expenses	23	60.47	-	70.42	70.42	-
	(e) Employee benefits expense	24	48.99	52.23	53.45	105.68	71.67
	(f) Finance costs	25	74.90	65.42	74.33	139.75	110.24
	(g) Depreciation	27	15.98	13.35	13.95	27.29	25.70
	(h) Other Expenses	1	55.95	71.66	16.47	88.13	89.42
	Total expenses		2,486.76	1,967.19	2,429.67	4,396.89	3,305.20
5	Profit/ (Loss) before extraordinary items and tax (3-4)		226.80	172.87	297.73	470.57	422.20
6	Exceptional items		-	-	-	-	-
7	Profit/ (Loss) before extraordinary items and tax		226.80	172.87	297.73	470.57	422.20
8	Extraordinary items		-	-	-	-	-
9	Profit/ (Loss) before tax (7+,- 8)		226.80	172.87	297.73	470.57	422.20
10	Tax expense:						
	(a) Current tax		57.08	43.38	80.39	123.76	110.76
	(b) Deferred tax		-	1.12	1.20	2.32	9.44
	(c) Current tax expense relating to prior years		-	-	(10.56)	(10.56)	-
11	Profit / (Loss) from continuing operations for the year		169.72	128.37	226.71	355.10	302.00
12	Earnings per equity share:						
	(1) Basic		2.01	2.08	2.68	5.19	4.89
	(2) Diluted		2.01	2.08	2.68	5.19	4.89

The accompanying notes are an integral part of the financial statements.

For and on behalf of the board of directors


Anekant Jain **Roshan Jain** **Ankit Jain**
 CEO Managing Director CFO
 DIN: 06732591 DIN : 06381291 DIN : 06381280
 Place :Raipur Date :-
 10.11.2023

M/s ARHAM TECHNOLOGIES LIMITED**(Erstwhile Arham Technologies Private Limited)****CIN: L52335CT2013PLC001207****Cash Flow Statement for half year ended September 30, 2023**

PARTICULARS	Year ended Sept 30, 2023 (Rs in lakhs)	Year ended March 31, 2023 (Rs in lakhs)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit After tax and exceptional items	169.72	355.10
Adjustments for :		
Depreciation	15.98	27.29
Deferred Tax Asset/(Liabilities)	-	2.32
Interest expense	74.90	-
Operating profit before working capital changes	260.60	384.71
Adjustments for :		
Increase/(Decrease) in current liabilities	838.00	(381.14)
(Increase)/ Decrease in sundry debtors	(925.79)	(6.64)
(Increase) / Decrease in inventories	(244.28)	(310.65)
(Increase)/ Decrease in loans and advances	(26.25)	(108.31)
(Increase) / Decrease in other current assets	(45.39)	-
Cash generation from operations	(143.12)	(422.03)
Net cash used in operating activities (A)	(143.12)	(422.03)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets (including CWIP)	(300.30)	(4.42)
Purchase of Intangible Asset	-	(496.01)
(Increase)/ Decrease Non current Investment	-	(9.83)
Purchase of Non Current Investments	-	-
Net cash used in investing activities (B)	(300.30)	(510.26)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long/short term loans	468.74	49.29
Interest paid	(74.90)	-
Proceeds from Issue of Share Capital	-	640.00
Working Facilities(Net)	-	118.50
Share Premium Received	-	194.48
Net cash from financing activities (C)	393.84	1,002.27
NET INCREASE/(DECREASE) IN CASH AND 'CASH EQUIVALENTS (A+B+C)	(49.58)	69.98
Cash And Cash Equivalents (Opening)*	88.39	18.41
Cash And Cash Equivalents (Closing)*	38.81	88.39
NET INCREASE/ (DECREASE)	(49.58)	69.98

For and on behalf of the board of directors

Anekaant Jain
Anekaant Jain
CEO
DIN: 06732591

Roshan Jain
Roshan Jain
Managing Director
DIN : 06381291
Place :Raipur

Ankit Jain
Ankit Jain
CFO
DIN : 06381280
Date :10.11.2023

M/s ARHAM TECHNOLOGIES LIMITED

Notes to Financial statements for the year ended 31 March 2023

1 Other Expenses

	30-Sep-23 Rs.	31-Mar-23 Rs.
Auditors Remuneration	0.98	1.17
Internal audit fees	0.25	
Advertising & Marketing Exp.	15.76	1.41
Accommodation Charges	0.27	0.47
Annual Maintenance Charges	0.00	0.33
Bis Certification Govt. Fees And Other Govt Fees	1.51	0.13
Business Promotion Expense	-	8.53
Conveyance Expense	-	1.84
Commission & Brokerage	2.52	4.10
Courier & Postage Expense	-	0.42
Discount Allowed	-	0.33
E-Shram Labour Charges	-	0.16
Factory Lease Rent	0.46	(0.43)
Forex Gain/Loss On Imports	-	0.99
Gst/Tds/Pf/Rent Late Fees	-	0.05
Vehicle Insurance	0.24	2.00
Gem Registration Fees	-	0.11
Income Tax Expense	-	0.05
Ipo Commission/ Listing Expense	0.07	0.15
It & Internet Exp	2.49	1.06
Legal & Professional Expense	-	29.88
Lei/Depository Joining Fees/ Application Fees	-	0.13
Office Expense	0.36	0.08
Printing And Stationary	0.41	1.65
Professional And Consultancy Fees	16.87	-
Rent Expense (Office/ Coffee Machine)	0.75	2.31
Rates & Taxes	0.10	3.97
Repair & Maintenance	1.39	2.46
Recruitment Expense	0.32	0.26
Roc Challan Payments	-	3.79
Royalty Charges	-	0.60
Reimbursement Expense	-	6.81
Tollfree Service Exp.	1.37	1.10
Sitting Fees To Directors	-	0.30
Software Expense	0.40	1.58
Stock Insurance	1.72	-
Telephone Expense	0.22	0.47
Travelling Expense	7.28	9.76
Website Expense	0.08	0.11
Power & Fuel	0.02	-
Other Expenses	0.12	-
	55.95	88.13

Notes:

- 1 The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable to the extent possible.
- 2 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
- 3 Figures for the half year ended on 31st March 2023 are the balancing figures between the audited figures for the full financial year and the reviewed year to date figures for the half year ended on 30th Sept 2022
- 4 The above result for the half year ended 30th September 2023 have been reviewed by the audit committee meeting held on 10th November 2023 and approved by the Board of Directors in their meeting held on 10th November 2023.
- 5 The continuance of corona virus (Covid - 19) pandemic globally and in india is causing significant disturbance and slowdown of economic activity. pending this year ended September, 2023, there is no significant impact of covid -19 on the operations of the company
- 6 The aforesaid Half yearly Financial Results are also being disseminated on the website of the Company i.e. (<https://www.arhamtechnologies.com/financial-report>)



MRCA & Associates

Chartered Accountants

LIMITED REVIEW REPORT

Review Report to the Board of Directors of Arham Technologies Limited.

Formerly known as Arham Technologies Pvt Ltd.

Raipur , Chhattisgarh

We have reviewed the accompanying statements of unaudited financial results of **Arham Technologies Ltd** (Formerly known as Arham Technologies Pvt Ltd), for the period ended 30th September 2023 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statements 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

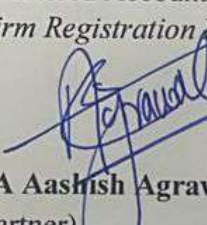
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information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

Our conclusion is not modified in respect of this matter.

For, MRCA & Associates

Chartered Accountants

Firm Registration No.: 01180


CA Aashish Agrawal

(Partner)

Membership No.: 131180

UDIN : 23131180BGYGWW9942

Place : Raipur Date: 10/11/2023

