(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.
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**

**Date:** November 20, 2026

**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**

**Sub: Outcome of the meeting of the Board of Directors of Arham Technologies Limited ("Arham" or the "Company") held today i.e., November 20, 2026 as per Regulations 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015**

Dear Sir/Madam,

With reference to the captioned subject, we hereby wish to inform you that the Board of Directors of the Company in their meeting held on Friday, the 20th day of November, 2026, inter-alia, have considered and approved the following items:

**1. Considered the resignation of existing Auditor – M/s. Badhan & Co.,:**

The Board took note of the resignation of M/s. Badhan & Co., Chartered Accountants (FRN: 0004008C), from the position of Statutory Auditors of the Company with effect from 14th November, 2026.

The details required under Regulation 30 read with Schedule III of the SEBI Listing Regulations are enclosed as **Annexure I & II.**

ARHAM TECHNOLOGIES LIMITED

**(Erstwhile Arham Technologies Private Limited)**
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**2. Appointment of Auditor due to Casual Vacancy:**

Based on the recommendation of the Audit Committee, the Board recommended the appointment of M/s. Agrawalla Jitesh and Associates (FRN: 0329797E), as Statutory Auditors of the Company, subject to the approval of shareholders at the ensuing Annual General Meeting.

The disclosure pursuant to Regulation 30 of the SEBI Listing Regulations is enclosed as **Annexure III**.

Further, the Company will file the requisite form with the Registrar of Companies (ROC) to formalize the appointment.

The Meeting of Board of Directors commenced at 01:00 P.M. and concluded at 02:00 P.M.

We request you to kindly take the above information on record.

Thanking you.,

**For Arham Technologies Limited**

POOJA AVINASH GANDHEWAR
Digitally signed by POOJA AVINASH GANDHEWAR
Date: 2026.11.20 14:12:24 +05'30'

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

(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.
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## ANNEXURE – I

**Relevant Details under Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, last updated on 30 January, 2026:**

**Resignation of Statutory Auditors:**

| Sl No. | Particulars | Details |
|---|---|---|
| 1 | Name of the listed entity | Arham Technologies Limited |
| 2 | Details of the statutory auditor: | |
| | a. Name: | M/s. Badhan & Co., Chartered Accountants |
| | b. Address: | Shop No. 306, Samta Shopping Complex, Samta Colony, Raipur, Chhattisgarh, India – 492001. |
| | c. Firm Registration No.: | 0004008C |
| | d. Membership No.: | 422586 |
| | e. Phone Number: | 0771 - 4915568 |
| | f. Email: | badhanryp@gmail.com |
| 3 | Details of association with the listed entity | |
| | a. Date on which the statutory auditor was appointed: | 25th September, 2025 |
| | b. Date on which the term of the statutory auditor was scheduled to expire: | Till the conclusion of the Annual General Meeting of the Company to be held in the year 2030, pertaining to the financial year 2029-30. |
| | c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission: | We have issued our Independent Auditor's Limited Review Report dated November 14, 2026, on the Unaudited Standalone & Consolidated Financial Results of the Company for the second quarter and half year ended September 30, 2026 |

ARHAM TECHNOLOGIES LIMITED

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| | | |
|---|---|---|
| **4** | Detailed reasons for resignation | Refer resignation letter attached as **Annexure II** |
| **5** | In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors) | No Such Cases |
| **6** | In case the information requested by the auditor was not provided, then the following shall be disclosed: | |
| | a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management. | Not Applicable |
| | b. Whether the lack of information would have significant impact on the financial statements/results. | Not Applicable |
| | c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised). | Not Applicable |

ARHAM TECHNOLOGIES LIMITED

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| | | |
|---|---|---|
| | d. Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued | Not Applicable |
| 7 | Any other facts relevant to the resignation | None |

**Declaration:**

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.

2. We hereby confirm that there is no other material reason other than those provided above for resignation of my firm

**For Arham Technologies Limited**

POOJA AVINASH GANDHEWAR
Digitally signed by POOJA AVINASH GANDHEWAR
Date: 2026.11.20 14:12:50 +05'30'

**Mrs. Pooja Avinash Gandhewar**

Company Secretary cum Compliance Officer

# BADHAN & CO.

Chartered Accountants

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


**Date: 14th November, 2026**

To,
The Board of Directors,
Arham Technologies Limited,
Plot No. 15, Electronic Manufacturing Cluster,
Sector 22, Village Tuta, Atal Nagar,
Nava Raipur, Chhattisgarh – 492015, India.

**Subject:** Resignation as Statutory Auditors of Arham Technologies Limited

Dear Sirs,

We, **M/s. Badhan & Co. (FRN: 004008C), Chartered Accountants** ("the Firm"), were appointed as the Statutory Auditors of Arham Technologies Limited ("the Company") at the Annual General Meeting held on 25th September, 2025, for a term of five consecutive years, in accordance with the provisions of Section 139 of the Companies Act, 2013.

We understand that the Company has recently migrated from the SME Platform (NSE Emerge) to the Main Board of the National Stock Exchange of India Limited. Consequent to such migration, the Company is subject to additional regulatory and compliance requirements under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the preparation and submission of quarterly financial results and the corresponding limited review requirements under Regulation 33 of the said Regulations.

The aforesaid transition has resulted in an increase in the scope, frequency and extent of audit and review procedures, requiring greater professional involvement, continuous monitoring and timely completion of statutory assignments.
In view of our existing professional commitments and pre-occupations, we regret that we would not be in a position to devote the requisite time, attention and resources necessary to effectively discharge our responsibilities as Statutory Auditors of the Company, particularly considering the enhanced regulatory requirements and reporting timelines applicable to a Main Board listed entity.

Accordingly, after due consideration and in accordance with our professional responsibilities, we hereby tender our resignation from the office of Statutory Auditors of the Company, subject to compliance with the applicable requirements relating to the issuance of limited review/audit reports upon resignation.

The information required from the resigning statutory auditors, in the format prescribed under Annexure 21 of the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, last updated on 30 January, 2026, is annexed herewith as

**Annexure A.**

We shall also comply with the applicable requirements of Section 140(2) of the Companies Act, 2013, read with Rule 8 of the Companies (Audit and Auditors) Rules, 2014, regarding filing of the prescribed statement of resignation in Form ADT-3.
We take this opportunity to express our sincere appreciation for the cooperation and support extended to us by the Board of Directors, management and staff of the Company during our tenure as Statutory Auditors.
Should you require any assistance or clarification in connection with the transition, please feel free to contact us.

Yours faithfully,
**For M/s Badhan & Co.**
**Chartered Accountants**
**Firm Registration No.:** 0004008C

BADHAN & CO. ★ CHARTERED ACCOUNTANTS ★ RAIPUR (C.G.)

**CA Gaurav Agrawal**
**Partner**
**Membership No.:** 422586
Place: Raipur
Date: 14th November, 2026
**Encl.: Annexure A** – Information required from the Statutory Auditors upon resignation under the SEBI Master Circular.

## ANNEXURE A

## FORMAT OF INFORMATION TO BE OBTAINED FROM THE STATUTORY AUDITOR UPON RESIGNATION

**1. Name of the listed entity/material subsidiary:** Arham Technologies Limited

**2. Details of the statutory auditor:**

**a. Name:** M/s Badhan & Co., Chartered Accountants

**b. Address:** Shop No. 306, Samta Shopping Complex, Samta Colony, Raipur, Chhattisgarh, India – 492001.

**c. Phone number:** 9425205368

**d. Email:** bandhanryp@gmail.com

**3. Details of association with the listed entity/material subsidiary:**

**a. Date on which the statutory auditor was appointed:** 25 September, 2025.

**b. Date on which the term of the statutory auditor was scheduled to expire:** Till the conclusion of the Annual General Meeting of the Company to be held in the year 2030, pertaining to the financial year 2029-30.

**c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission:**

We have issued our Independent Auditor's Limited Review Report dated November 14, 2026, on the Unaudited Standalone & Consolidated Financial Results of the Company for the second quarter and half year ended September 30, 2026.

**4. Detailed reasons for resignation:**

The Company has recently migrated from the SME Platform (NSE EMERGE) to the Main Board of the National Stock Exchange of India Limited. Consequent to such migration, the Company is required to comply with additional regulatory and reporting requirements under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including quarterly financial reporting and the corresponding limited review requirements under Regulation 33 of the said Regulations.

These additional compliances entail increased professional involvement, time commitments and adherence to stringent reporting timelines.

In view of our existing professional commitments and pre-occupations, we are unable to devote the requisite time, attention and resources necessary to effectively discharge our responsibilities as Statutory

Auditors of the Company under the enhanced regulatory and compliance framework applicable to a Main Board listed entity.

Accordingly, after due consideration, we have decided to resign from the office of Statutory Auditors of the Company.

**5. In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors):**

No Such Cases.

**6. In case the information requested by the auditor was not provided, then the following shall be disclosed:**

The below points (a) to (d) are **Not Applicable**.

a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management.

b. Whether the lack of information would have significant impact on the financial statements/results.

c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised).

d. Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.

**7. Any other facts relevant to the resignation:**

None.

BADHAN & CO. RAIPUR (C.G.) CHARTERED ACCOUNTANTS

**Declaration**

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.

2. We hereby confirm that there is no other material reason other than those provided above for the resignation of our Firm.

Yours faithfully,

**For M/s Badhan & Co.**

**Chartered Accountants**

**Firm Registration No.:** 0004008C

**CA Gaurav Agrawal**

**Partner**

**Membership No.:** 422586

**Date:** 14th November, 2026

**Place:** Raipur

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**ANNEXURE III**

**Relevant Details under Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated 30 January, 2026 are as below:**

**Appointment of Statutory Auditors:**

| Sl No. | Particulars | Details |
|---|---|---|
| 1 | Name of Statutory Auditor | M/s. Agrawalla Jitesh and Associates |
| 2 | Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise | Appointment |
| 3 | Date of appointment/~~reappointment/ cessation~~ (as applicable) & term of appointment/~~re-appointment~~ | **Date of Appointment:** November 20, 2026<br>**Term of Appointment:** subject to shareholders' approval shall hold office upto the ensuing Annual General Meeting of the Company |
| 4 | Brief profile (in case of appointment) | M/s. Agrawalla Jitesh & Associates is a firm of Chartered Accountants registered with the Institute of Chartered Accountants of India (ICAI) under Firm Registration No. **0329797E**. The firm has experience in conducting statutory audits of companies. |
| 5 | Disclosure of relationships between directors (in case of appointment of a director) | Not Applicable |

**For Arham Technologies Limited**

POOJA AVINASH GANDHEWAR
Digitally signed by POOJA AVINASH GANDHEWAR
Date: 2026.11.20 14:13:14 +05'30'

**Mrs. Pooja Avinash Gandhewar**

Company Secretary cum Compliance Officer