



**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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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

**Date:** 24/06/2025

Dear Sir/Madam,

**Subject:** Submission of Machine Readable / Legible Copy of Financial Results – Arham Technologies Limited.

**Symbol:** ARHAM

**Ref:** Your query dated 23<sup>rd</sup> June, 2025 regarding submission of machine-readable / legible copy of the financial results.

With reference to the above, we wish to inform you that the machine-readable / legible copy of the financial results for the period of half year and year ended 31<sup>st</sup> March, 2025 is being submitted herewith for your kind perusal and records.

You are requested to kindly take the information on your record.

Yours faithfully,

**For Arham Technologies Limited**

**Pooja Avinash Gandhewar**

Company Secretary cum Compliance Officer

**Date:** 24<sup>th</sup> June, 2025



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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:** Outcome of Board Meeting held today, i.e., 21<sup>st</sup> May, 2025.

Dear Sir/Madam,

We wish to inform you that in compliance with the provisions of Regulation 33 read with Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 the Board of Directors at their meeting held today, i.e. have inter alia approved the following:

1. The Standalone and Consolidated Audited Financial Results set out in compliance with applicable Accounting Standards for the half-year and year ended 31<sup>st</sup> March, 2025 together with Statement of Assets and Liabilities.

The Board Meeting commenced at 12:00 P.M. and concluded at 01:19 P.M.

The aforesaid results are also being disseminated on company's website at [www.arhamtechnologies.co.in](http://www.arhamtechnologies.co.in).

You are requested to kindly take the information on your record.

Yours faithfully,

**For Arham Technologies Limited**

**Pooja Avinash Gandhewar**

Company Secretary cum Compliance Officer

**Date:** 24<sup>th</sup> June, 2025

# **BADHAN & CO.**

## **CHARTERED ACCOUNTANTS**

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Shop No. 306, 3<sup>rd</sup> Floor  
Samta Shopping Arcade  
Samta Colony, Raipur (C.G.)  
Ph.Nos. 0771-4915568/2292268  
M.No. 9425205368/9425508667

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

To,

The Board of Directors,

Arham Technologies Limited

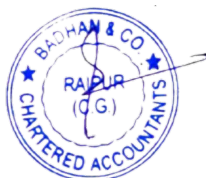
**Report on Audit of Standalone Financial Results**

We have audited the accompanying Statement of Half Yearly Audited Financial Results of ARHAM TECHNOLOGIES LIMITED ('the Company') for the half year ended 31/03/2025 and the year to date results for the period from April 01, 2024 to March 31, 2025 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Results:

- are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- gives a true and fair view in conformity with the applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the half year ended 31 March 2025 as well as the year to date results for the period from April 01, 2024 to March 31, 2025.



### **Basis for Opinion**

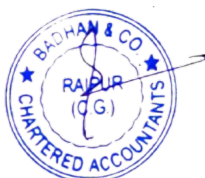
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of Management and Those Charged with Governance for the Financial Results**

This half yearly as well as year to date standalone financial results have been prepared on the basis of the annual standalone financial statements. The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Standalone financial results that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.





## **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matter**

The Statement includes the results for the half year ended 31 March 2025, which have been compiled by the management and audited by us. The comparative information of the previous half year ended 31st March 2024 is based on previously reviewed figures. Our report is not modified in respect of this matter.

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

A handwritten signature in blue ink, which appears to read 'S. Agrawal', is written over a circular blue ink stamp. The stamp contains the text 'BADHAN & CO' at the top, 'RAIPUR' in the center, and 'CHARTERED ACCOUNTANTS' at the bottom, with '(CG)' below 'RAIPUR'. There are two small stars on either side of the central text.

CA Suresh Kumar Agrawal  
Partner  
Membership No. 053907  
UDIN: 25053907BMUOGQ1529  
Place: Raipur  
Date: 21/05/2025

**ARHAM TECHNOLOGIES LIMITED****(CIN:- L52335CT2013PLC001207)**

Regd Office: PLOT NO. 15, ELECTRONIC MANUFACTURING CLUSTER, SECTOR 22, ATAL NAGAR, NAVA RAIPUR,  
RAIPUR-492015, CHHATISGARH

Tel No: 07712223415, Email: support@arhamtechnologies.co.in

**Standalone Balance Sheet as on 31<sup>st</sup> March, 2025****(Amount in Lakhs)**

<b>PARTICULARS</b>	<b>31<sup>st</sup> Mar, 2025</b>	<b>31<sup>st</sup> Mar, 2024</b>
<b>(I) EQUITY AND LIABILITIES</b>		
<b>(1) SHAREHOLDER'S FUNDS</b>		
(A) SHARE CAPITAL	1,692.00	846.00
(B) RESERVES AND SURPLUS	1,292.91	1,543.49
(C) MONEY RECEIVED AGAINST SHARE WARRANTS	-	-
<b>(2) SHARE APPLICATION MONEY PENDING ALLOTMENT</b>	-	-
<b>(3) NON-CURRENT LIABILITIES</b>		
(A) LONG TERM BORROWINGS	153.43	373.40
(B) DEFERRED TAX LIABILITIES (NET)	3.35	22.14
(C) OTHER LONG TERM LIABILITIES	-	-
(D) LONG-TERM PROVISIONS	-	-
<b>(4) CURRENT LIABILITIES</b>		
(A) SHORT TERM BORROWINGS	2,585.09	1,599.25
(B) TRADE PAYABLES	-	-
(Bi) Total outstanding due to MSME	-	-
(Bii) Total outstanding due to Other than MSME	508.31	214.74
(C) OTHER CURRENT LIABILITIES	37.95	46.06
(D) SHORT-TERM PROVISIONS	214.65	172.01
<b>TOTAL</b>	<b>6,487.69</b>	<b>4,817.09</b>
<b>(II) ASSETS</b>		
<b>(1)NON-CURRENT ASSETS</b>		
(A) PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS	-	-
(I) PROPERTY, PLANT AND EQUIPMENT	786.16	948.81
(II) INTANGIBLE ASSETS	65.10	71.89
(III) CAPITAL WORK-IN-PROGRESS	-	-
(IV) INTANGIBLE ASSETS UNDER DEVELOPMENT	-	-
(B) NON-CURRENT INVESTMENTS	10.00	10.00
(C) DEFERRED TAX ASSETS (NET)	-	-
(D) LONG TERM LOANS AND ADVANCES	-	-
(E) OTHER NON-CURRENT ASSETS	13.68	3.68
<b>(2) CURRENT ASSETS</b>		
(A) CURRENT INVESTMENTS	-	-
(B) INVENTORIES	4,032.07	2,742.41
(C) TRADE RECEIVABLES	1,246.72	854.11
(D) CASH AND BANK BALANCES	5.19	5.28
(E) SHORT TERM LOANS AND ADVANCES	-	-
(F) OTHER CURRENT ASSETS	328.76	180.90
<b>TOTAL</b>	<b>6,487.69</b>	<b>4,817.09</b>

FOR BADHAN AND CO.

(Chartered Accountants)

FRN: 0004008C



SURESH KUMAR AGRAWAL  
(PARTNER)

Membership No: 053907

UDIN :25053907BMUOGQ1529

Place: RAIPUR

Date: 21/05/2025

FOR ARHAM TECHNOLOGIES LIMITED

ARHAM TECHNOLOGIES LTD.

Roshan Jain

Director

ROSHAN JAIN  
(Managing Director)  
DIN- 06381291

ARHAM TECHNOLOGIES LTD.

Ankit Jain

Director

ANKIT JAIN  
(CFO)  
DIN-06381280

**M/s. ARHAM TECHNOLOGIES LIMITED**

CIN: L52335CT2013PLC001207

**Standalone statement of Profit and Loss Account for the half year ended 31<sup>st</sup> March, 2025**

(Amount in Lakhs)

PARTICULARS	Half year ended 31/03/2025	Half year ended 30/09/2024	Half year ended 31/03/2024	31/03/2025	31/03/2024
(I) REVENUE FROM OPERATIONS	3308.20	3207.55	2760.53	6515.75	5468.98
(II) OTHER INCOME	17.43	2.28	49.12	19.71	54.23
<b>(III) TOTAL INCOME (I+II)</b>	<b>3325.63</b>	<b>3209.83</b>	<b>2809.65</b>	<b>6535.46</b>	<b>5523.21</b>
<b>(IV) EXPENSES:</b>					
(1) COST OF MATERIALS CONSUMED	1575.29	2680.13	600.15	4255.42	1216.86
(3) PURCHASES OF STOCK-IN-TRADE	1123.05	51.89	1941.86	1174.94	3621.46
(4) CHANGES IN INVENTORIES OF FINISHED GOODS, WIP AND STOCK-IN-TRADE	-256.07	-205.96	-524.08	-462.03	-589.91
(5) EMPLOYEE BENEFITS EXPENSE	68.98	124.22	104.97	193.20	150.32
(6) FINANCE COSTS	121.04	106.34	85.05	227.38	158.97
(7) DEPRECIATION AND AMORTIZATION EXPENSE	48.52	60.77	61.43	109.29	77.41
(8) OTHER EXPENSES	177.01	71.01	100.72	248.02	220.78
<b>TOTAL EXPENSES</b>	<b>2857.82</b>	<b>2888.40</b>	<b>2370.10</b>	<b>5746.22</b>	<b>4855.88</b>
(V) PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)	467.80	321.44	439.54	789.24	666.34
(VI) EXCEPTIONAL ITEMS					
(VII) PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)	467.80	321.44	439.54	789.24	666.34
(VIII) EXTRAORDINARY ITEMS					
<b>(IX) PROFIT BEFORE TAX (VII-VIII)</b>	<b>467.80</b>	<b>321.44</b>	<b>439.54</b>	<b>789.24</b>	<b>666.34</b>
<b>(X) TAX EXPENSE:</b>					
(1) CURRENT TAX	131.69	80.90	113.81	212.59	170.89
(2) DEFERRED TAX	-18.79	0.00	8.97	-18.79	8.97
<b>(XI) PROFIT/(LOSS) FROM CONTINUING OPERATIONS (IX-X)</b>	<b>354.90</b>	<b>240.54</b>	<b>316.76</b>	<b>595.44</b>	<b>486.48</b>
(XVI) EARNINGS PER EQUITY SHARE:					
(1) BASIC	2.10	2.84	3.74	3.52	5.75
(2) DILUTED	2.10	2.84	3.74	3.52	5.75

For Badhan And Co.  
(Chartered Accountants)  
FRN: 0004008C



SURESH KUMAR AGRAWAL  
(PARTNER)  
Membership No: 053907  
UDIN :25053907BMUOGQ1529  
Place: RAIPUR  
Date: 21/05/2025

ARHAM TECHNOLOGIES LTD.

Roshan Jain  
Director

ROSHAN JAIN  
(Managing Director)  
DIN- 06381291

ARHAM TECHNOLOGIES LTD.  
FOR ARHAM TECHNOLOGIES LIMITED

Ankit Jain  
Director

ANKIT JAIN  
(CFO)  
DIN-06381280

**ARHAM TECHNOLOGIES LIMITED**

CIN: L52335CT2013PLC001207

Cash Flow Statement for year ended March 31<sup>st</sup> 2025

PARTICULARS	Year ended March 31, 2025	Year ended March 31, 2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit After tax and exceptional items	595.42	486.48
<b>Adjustments for:</b>		-
Depreciation	109.29	77.41
Deferred Tax Asset/(Liabilities)	(18.79)	8.97
Interest expense	227.38	147.45
<b>Operating profit before working capital changes</b>	<b>913.31</b>	<b>720.31</b>
<b>Adjustments for:</b>		
Increase/(Decrease) in current liabilities	1,313.94	1,091.67
(Increase)/ Decrease in sundry debtors	(392.61)	185.64
(Increase) / Decrease in inventories	(1,289.66)	(1,479.94)
(Increase)/ Decrease in loans and advances	-	(24.71)
(Increase) / Decrease in other current assets	(147.86)	(41.42)
Cash generation from operations	397.11	451.56
<b>Net cash Flow From operating activities (A)</b>	<b>397.11</b>	<b>451.56</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets	60.15	(402.08)
Purchase of Intangible Asset	-	-
(Increase)/ Decrease Noncurrent Investment	-	(10.00)
(Increase)/Decrease in Deposits	(10.00)	87.70
<b>Net cash used in investing activities (B)</b>	<b>50.15</b>	<b>(324.38)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from long/short term loans	(219.97)	(62.84)
Interest paid	(227.38)	(147.45)
Proceeds from Issue of Share Capital	-	-
Working Facilities(Net)	-	-
Share Premium Received	-	-
<b>Net cash used in financing activities (C)</b>	<b>(447.35)</b>	<b>(210.28)</b>
<b>NET INCREASE/(DECREASE) IN CASH AND 'CASH EQUIVALENTS (A+B+C)</b>	<b>(0.09)</b>	<b>(83.11)</b>
Cash And Cash Equivalents (Opening)*	5.28	88.39
Cash And Cash Equivalents (Closing)*	5.19	5.28
<b>NET INCREASE/ (DECREASE)</b>	<b>(0.09)</b>	<b>(83.11)</b>

FOR BADHAN AND CO.

(Chartered Accountants)

FRN : 0004008C

SURESH KUMAR AGRAWAL

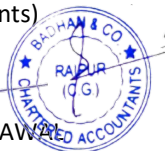
(PARTNER)

Membership No : 053907

UDIN: 25053907BMUOGQ1529

Place : RAIPUR

Date : 21/05/2025



ARHAM TECHNOLOGIES LTD.

FOR ARHAM TECHNOLOGIES LIMITED

Roshan Jain

Director

ROSHAN JAIN

(Managing Director)

DIN-06381291

ARHAM TECHNOLOGIES LTD.

Ankit Jain

Director

ANKIT JAIN

(CFO)

DIN-06381280

## **Arham Technologies Limited**

### **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 31<sup>st</sup> March 2025 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 30<sup>th</sup> Sept 2024.
4. The above result for the half year ended 31<sup>st</sup> March 2025 have been reviewed by the audit committee meeting held on 21<sup>st</sup> May 2025 and approved by the Board of Directors in their meeting held on 21<sup>st</sup> May 2025.
5. The aforesaid Half yearly Financial Results are also being disseminated on the website of the Company i.e. <https://www.arhamtechnologies.com/financial-report>.



# **BADHAN & CO.**

## **CHARTERED ACCOUNTANTS**

Shop No. 306, 3<sup>rd</sup> Floor  
Samta Shopping Arcade  
Samta Colony, Raipur (C.G.)  
Ph.Nos. 0771-4915568/2292268  
M.No. 9425205368/9425508667

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

To  
The Board of Directors  
Arham Technologies Limited

#### **Opinion**

We have audited the accompanying Statement of Consolidated Financial Results of Arham Technologies Limited ("the Holding Company") and its subsidiaries (together referred to as "the Group"), for the half year ended 31/03/2025 and the year to date results for the period from 01/04/2024 to 31/03/2025 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports on separate financial statements and other financial information of the subsidiaries:

- a) the Statement is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) the Statement gives a true and fair view in conformity with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the consolidated net profit/loss and other comprehensive income and other financial information of the Group for the half year ended 31/03/2025 and the year to date period from 01/04/2024 to 31/03/2025.

#### **Basis for Opinion**

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





## **Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Results**

The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared based on the consolidated financial statements.

The Company's Board of Directors is responsible for preparing the consolidated financial results that provide a true and fair view of the consolidated net profit and other financial information. This preparation is in accordance with the recognition and measurement principles outlined in Accounting Standard 25, *Interim Financial Reporting*, prescribed under Section 133 of the Companies Act, read with relevant rules and other generally accepted accounting principles in India, and in compliance with Regulation 33 of the Listing Regulations.

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

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

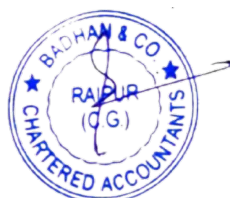
The respective Boards of Directors of the Company and its Subsidiary are also responsible for overseeing the financial reporting process.

## **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

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

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error. Design and perform audit procedures responsive to those risks, and obtain sufficient and appropriate audit evidence to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than that from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures appropriate to the circumstances. Under Section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing an opinion on whether the company has adequate internal financial controls in place and whether such controls are operating effectively.





- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting. Based on the audit evidence obtained, determine whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company and its jointly controlled entity to continue as a going concern. If such a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if the disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company and its jointly controlled entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the consolidated financial results, including disclosures, and assess whether they fairly represent the underlying transactions and events.
- Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Company and its jointly controlled entity to express an opinion on the consolidated financial results. We are responsible for the direction, supervision, and performance of the audit of the consolidated financial results for the entities included in the financial results of which we are the independent auditors. For entities audited by other auditors and included in the consolidated financial results, those other auditors remain responsible for their audits. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Company, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

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



## Other Matters

We did not audit the annual standalone financial statements of its subsidiary included in the consolidated financial statements whose financial information (before inter-company eliminations) reflects total assets of Rs. 5,08,02,349.83/-, total revenue of Rs. 4,73,60,428/- and net profit after tax of Rs. 1,32,10,298.93 as at 31st March 2025. These annual standalone financial statements have been audited by other auditor & whose audit reports have been furnished to us.

Our opinion is not modified in respect of these matters with respect to our reliance on the work done by & the reports of the other auditors.

The Statement includes the half yearly results for the year ended 31st March, 2025 being the balancing figure between audited figures in respect of full financial year and the published audited figures in respect of First half year of the current financial year.

For Badhan & Co.

Chartered Accountants

Firm Registration No. 0004008C



SURESH KUMAR AGRAWAL

Partner

Membership No.: 053907

UDIN: 25053907BMUOGR7804

Place: Raipur

Date: 21/05/2025

**ARHAM TECHNOLOGIES LIMITED****(CIN:- L52335CT2013PLC001207)**

Regd Office : PLOT NO. 15,ELECTRONIC MANUFACTURING CLUSTER, SECTOR 22, ATAL NAGAR, NAVA RAIPUR,  
RAIPUR-492015, CHHATISGARH

Contact No: - 07712223415, Email: support@arhamtechnologies.co.in

**Consolidated Balance Sheet as on 31st March, 2025****(Amount in Lakhs)**

PARTICULARS	NOTE NO	31 <sup>st</sup> Mar, 2025	31st Mar, 2024
<b>(I) EQUITY AND LIABILITIES</b>			
<b>SHAREHOLDER'S FUNDS</b>			
(A) SHARE CAPITAL	3	1,692.00	846.00
(B) MINORITY INTEREST	4	0.00	0.00
(C) RESERVES AND SURPLUS	5	1426.09	1,544.55
		-	-
<b>NON-CURRENT LIABILITIES</b>			
(A) LONG TERM BORROWINGS	6	153.43	373.40
(B) DEFERRED TAX LIABILITIES (NET)	7	3.29	22.23
(C) OTHER LONG TERM LIABILITIES	8	-	-
(D) LONG-TERM PROVISIONS		-	-
<b>CURRENT LIABILITIES</b>			
(A) SHORT TERM BORROWINGS	5	2,446.77	1,463.65
(B) TRADE PAYABLES	6	-	-
(Bi) Total outstanding due to MSME		-	-
(Bii) Total outstanding due to Other than MSME		842.36	214.74
(C) OTHER CURRENT LIABILITIES	7	176.91	180.9
(D) SHORT-TERM PROVISIONS	8	244.90	173.17
<b>TOTAL</b>		<b>6,985.75</b>	<b>4818.64</b>
<b>(II) ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
(A) PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS	13	-	-
(I) PROPERTY, PLANT AND EQUIPMENT		790.26	953.80
(II) INTANGIBLE ASSETS		65.10	71.89
(B) NON-CURRENT INVESTMENTS		-	-
(C) DEFERRED TAX ASSETS (NET)	7	-	-
(D) LONG TERM LOANS AND ADVANCES		-	-
(E) OTHER NON-CURRENT ASSETS	15	13.68	3.68
<b>CURRENT ASSETS</b>			
(A) CURRENT INVESTMENTS		-	-
(B) INVENTORIES	16	4,224.47	2,742.99
(C) TRADE RECEIVABLES	17	1,553.08	859.85
(D) CASH AND BANK BALANCES	14	6.15	5.53
(E) SHORT TERM LOANS AND ADVANCES		-	-
(F) OTHER CURRENT ASSETS	15	333.01	180.90
<b>TOTAL</b>		<b>6,985.75</b>	<b>4,818.64</b>

As Per our audit report of even Date

FOR BADHAN AND CO.

(Chartered Accountants)

FRN : 0004008C

*Suresh Kumar Agrawal*

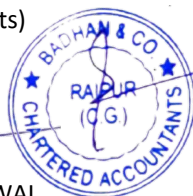
SURESH KUMAR AGRAWAL  
(PARTNER)

Membership No : 053907

UDIN : **25053907BMUOGR7804**

Place : RAIPUR

Date : 21/05/2025



ARHAM TECHNOLOGIES LTD.

*Roshan Jain*

Director

ROSHAN JAIN  
(Managing Director)  
DIN- 06381291

FOR ARHAM TECHNOLOGIES LIMITED

ARHAM TECHNOLOGIES LTD.

*Ankit Jain*

Director

ANKIT JAIN  
(Director)  
Din-06381280

**M/s ARHAM TECHNOLOGIES LIMITED**

CIN: L52335CT2013PLC001207

**Consolidated statement of Profit And Loss Account for the half year ended 31st March, 2025**

(Amount in Lakhs)

PARTICULARS	Half year ended 31/03/2025	Half year ended 30/09/2024	Half year ended 31/03/2024	31-03-2025	31-03-2024
(I) REVENUE FROM OPERATIONS	3745.38	3243.97	2765.71	6989.35	5474.16
(II) OTHER INCOME	17.43	2.28	49.12	19.71	53.24
<b>(III) TOTAL INCOME (I+II)</b>	<b>3762.81</b>	<b>3246.25</b>	<b>2814.83</b>	<b>7009.06</b>	<b>5527.40</b>
<b>(IV) EXPENSES:</b>					
(1) COST OF MATERIALS CONSUMED	1747.19	2680.13	604.25	4427.32	1220.96
(3) PURCHASES OF STOCK-IN-TRADE	1243.32	59.94	1941.86	1303.26	3621.46
(4) CHANGES IN INVENTORIES OF FINISHED GOODS,WIP AND STOCK-IN-TRADE	-274.82	-206.28	-524.56	-481.10	-590.39
(5) EMPLOYEE BENEFITS EXPENSE	136.92	69.59	44.07	206.51	150.32
(6) FINANCE COSTS	121.04	106.34	85.05	227.38	158.97
(7) DEPRECIATION AND AMORTIZATION EXPENSE	48.96	61.22	61.44	110.18	77.42
(8) OTHER EXPENSES	138.67	125.78	161.87	264.45	221.02
<b>TOTAL EXPENSES</b>	<b>3161.28</b>	<b>2896.72</b>	<b>2373.98</b>	<b>6058.00</b>	<b>4859.75</b>
(V) PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)	601.53	349.53	440.85	951.06	667.65
(VI) EXCEPTIONAL ITEMS					
(VII) PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)	601.53	349.53	440.85	951.06	667.65
(VIII) EXTRAORDINARY ITEMS					
<b>(IX) PROFIT BEFORE TAX (VII-VIII)</b>	<b>601.53</b>	<b>349.53</b>	<b>440.85</b>	<b>951.06</b>	<b>667.65</b>
<b>(X) TAX EXPENSE:</b>					
(1) CURRENT TAX	156.65	85.72	113.97	242.37	171.05
(2) DEFERRED TAX	-18.89	0.04	8.97	-18.85	9.06
<b>(XI) PROFIT/(LOSS) FROM CONTINUING OPERATIONS (IX-X)</b>	<b>463.77</b>	<b>263.77</b>	<b>317.91</b>	<b>727.54</b>	<b>487.54</b>
(XVI) EARNINGS PER EQUITY SHARE:					
(1) BASIC	2.74	3.12	3.76	4.30	5.76
(2) DILUTED	2.74	3.12	3.76	4.30	5.76

For BADHAN AND CO.  
(Chartered Accountants)  
FRN : 0004008C

SURESH KUMAR AGRAWAL

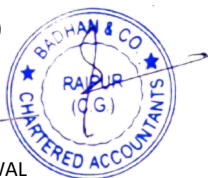
(PARTNER)

Membership No : 053907

UDIN : 25053907BMUOGR7804

Place : RAIPUR

Date : 21/05/2025



For ARHAM TECHNOLOGIES LIMITED

ARHAM TECHNOLOGIES LTD.

*Ankit Jain*  
ANKIT JAIN (CFO) Director  
DIN-06381280

ARHAM TECHNOLOGIES LTD.

*Roshan Jain*  
ROSHAN JAIN (Managing  
Director) DIN- 06381291

**ARHAM TECHNOLOGIES LIMITED**

CIN: L52335CT2013PLC001207

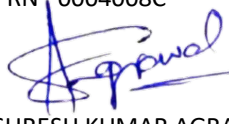
Consolidated Statement of Cash Flow for the year ended March 31st, 2025

PARTICULARS		Year ended March 31, 2025 (Rs in lakhs)	Year ended March 31, 2024 (Rs in lakhs)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net profit After tax and exceptional items		727.54	487.62
<b>Adjustments for :</b>			
Depreciation		110.18	77.42
Deferred Tax (Asset)/Liabilities		(18.85)	8.97
<b>Operating profit before working capital changes</b>		<b>818.87</b>	<b>574.01</b>
<b>Adjustments for :</b>			
Increase/(Decrease) in current liabilities		1,678.35	397.50
(Increase)/ Decrease in sundry debtors		(693.22)	179.90
(Increase) / Decrease in inventories		(1,481.45)	(1,480.52)
(Increase)/ Decrease in loans and advances		-	(24.47)
(Increase) / Decrease in other current assets		(152.11)	(41.42)
Cash generation from operations		170.44	(395.23)
<b>Net cash Flow From operating activities</b>	<b>(A)</b>	<b>170.44</b>	<b>(395.23)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of fixed assets		60.15	(407.07)
Purchase of Intangible Asset		-	-
(Increase)/ Decrease Noncurrent Investment		-	(3.68)
(Increase)/Decrease in Deposits		(10.00)	91.38
<b>Net cash used in investing activities</b>	<b>(B)</b>	<b>50.15</b>	<b>(319.37)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from long/short term loans		(219.97)	(62.84)
Proceeds from Issue of Share Capital		-	-
Working Facilities(Net)		-	694.58
Share Premium Received		-	-
<b>Net cash used in financing activities</b>	<b>(C)</b>	<b>(219.97)</b>	<b>631.74</b>
<b>NET INCREASE/(DECREASE) IN CASH AND 'CASH EQUIVALENTS</b>		<b>0.62</b>	<b>(82.86)</b>
<b>(A+B+C)</b>			
Cash And Cash Equivalents (Opening)*		5.53	88.39
Cash And Cash Equivalents (Closing)*		6.15	5.53
<b>NET INCREASE/ (DECREASE)</b>		<b>0.62</b>	<b>(82.86)</b>

As Per our audit report of even Date

FOR ARHAM TECHNOLOGIES LIMITED

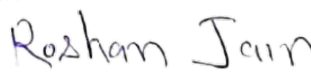
FOR BADHAN AND CO.  
(Chartered Accountants)  
FRN : 0004008C

  
SURESH KUMAR AGRAWAL  
(PARTNER)

Membership No : 053907  
UDIN : 25053907BMUOGR7804  
Place : Raipur  
Date- 21/05/2025




ARHAM TECHNOLOGIES LTD.

  
Director

ROSHAN JAIN  
(Managing Director)  
DIN- 06381291

ARHAM TECHNOLOGIES LTD.

  
Director

ANKIT JAIN  
(CFO)  
DIN-06381280

## **Arham Technologies Limited**

### **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 2025 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 2024.
4. The above result for the half year ended 31st March 2025 have been reviewed by the audit committee meeting held on 21<sup>st</sup> May 2025 and approved by the Board of Directors in their meeting held on 21<sup>st</sup> May 2025.
5. The aforesaid Half yearly Financial Results are also being disseminated on the website of the Company i.e. <https://www.arhamtechnologies.com/financial-report>





**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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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 Auditor's Report on Standalone and Consolidated Financial Statements and results for the Half-Year and Year ended 31<sup>st</sup> March, 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

**Date:** 24<sup>th</sup> June, 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

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

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To,

Date: 24/06/2025

The Manager

Listing Department

National Stock Exchange of India Limited

Exchange Plaza, 5th Floor, Plot No. C/1,

G Block, Bandra-Kurla Complex,

Bandra (E), Mumbai - 400 051

Maharashtra, India

Scrip Code/Symbol: ARHAM

**Ref: Email received from NSE dated 3rd June 2025 regarding disclosure of utilization of issue proceeds for listed entities on NSE EMERGE.**

**Subject: Declaration Confirming Full Utilization of IPO Proceeds**

Dear Sir/Madam,

With reference to the above subject, we, Arham Technologies Limited, hereby declare that the company had raised INR 9,57,60,000.00 through the issuance of equity shares via Initial Public Offer (IPO). The entire proceeds from the IPO have been fully utilized for the purposes outlined in the company's Offer Document (Prospectus).

We confirm that the IPO proceeds were fully utilized in the half-yearly quarter ended 30<sup>th</sup> September 2024, and the relevant disclosure, in the Statement of Deviation and Variation under Regulation 32, was duly submitted to NSE on 14<sup>th</sup> November, 2024.

Furthermore, the disclosure regarding the utilization of proceeds, certified by the Statutory Auditor on 14<sup>th</sup> November 2024, has also been submitted to the NSE.

We also confirm that there has been no deviation or variation in the utilization of the issue proceeds from what was originally specified in the company's Offer Document.





**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

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

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This declaration is made in good faith and is true and correct to the best of our knowledge and belief.

Thanking you.

Yours faithfully,

**For Arham Technologies Limited**

**Mr. Ankit Jain**

**Director**

**DIN: 06381280**

**Date:** 24<sup>th</sup> June 2025

**Place:** Raipur