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

Symbol: ARHAM

Subject: Statement of Deviation(s) or Variation(s) under Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("SEBI Listing Regulations")

Dear Sir/Madam,

Pursuant to regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that there has been no deviation (s) or Variation (s) in the utilization of Proceeds of Preferential Issue; and funds are used as per the objects stated in the prospectus and Documents filed with the Exchange.

We enclose herewith the Statement of Deviation or Variation for the half year and year ended 31st March, 2026 as reviewed by Audit Committee and taken on record by the Board of Directors of the Company at their respective meeting held on 26th May, 2026.

Further, As per the NSE Circular No. NSE/CML/2024/23 Dated 05/09/2024 the certificate indicating the utilization of Proceeds of Preferential Issue certified by the Statutory Auditor of the company is enclosed herewith.

You are requested to take the note of same on your records.

Thanking you,

Yours faithfully,

For Arham Technologies Limited

Pooja Avinash Gandhewar
Digitally signed by Pooja Avinash Gandhewar
Date: 2026.05.26 19:42:27 +05'30'

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. 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

Statement of Deviation / Variation in utilisation of funds raised

Name of listed entity	Arham Technologies Limited
Mode of Fund Raising	Preferential Issue (Allotment of Equity Shares)
Date of Raising Funds	07th & 11th February, 2026 (Date of Allotment)
Amount Raised	Rs. 53,56,74,000/-
Report filed for Quarter ended	31st March, 2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	NA
If Yes, Date of shareholder Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	The Audit Committee has reviewed that there was no deviation/variation in the use of funds raised through Preferential Issue.
Comments of the auditors, if any	None

Objects for which funds have been raised and where there has been a deviation, in the following table:

Original Object	Modified Object, if any	Original Allocation	Modified Allocatio, if any	Funds Utilised	Amount of Deviation/ Variation for the quarter according To applicable object	Remarks if Any
1. Working capital requirements of the Company	NA	Rs. 23,03,39,820/-	NIL	Rs. 41737292.40	0.00	Partial Utilisation
2.Repayment/ prepayment, in full or part, of certain borrowings availed of by our Company	NA	Rs. 13,28,47,152/-	NIL	Rs. 132847152/-	0.00	Working Capital Limit partially paid up with this amount.

3. Investment in the subsidiary of the Company for part of proposed capital expenditure in the subsidiary a. Building & Civil Construction b. Electrical & Mechanical Works	NA	 Rs. 6,64,77,143.40/- Rs. 2,21,76,903.60/-	NIL	-	0.00	Amount Invested, Utilisation will start in FY 2026-27
4. General Corporate Purpose	NA	Rs. 8,38,32,981/-	NIL	Rs. 8,38,32,981/-	0.00	Fund Utilised
Total	--	**Rs. 53,56,74,000/-**	--	**Rs. 25,84,17,425.40/-**	--	--

Note: -

This is to inform you that the company has raised an amount of Rs. 53,56,74,000.00 through preferential issue of Equity shares. The Board of directors of the company in their meeting dated 07.02.2026 and 11.02.2026 has allotted 16,34,000 (Sixteen Lakh Thirty-Four Thousand) and 32,58,000 (Thirty-Two Lakhs Fifty-Eight Thousand) respectively fully paid-up equity shares of face value of Rs. 10/- each (Rupees Ten Only), at an issue price of Rs. 109.50/- (Rupees One Hundred Nine and Fifty Paisa Only) (including a premium of Rs. 99.50/- per equity share), aggregating to Rs. 53,56,74,000/- (Rupees Fifty-Three Crores Fifty-Six Lakhs Seventy-Four Thousand Only).

The company has received the subscription amount of Rs. 53,56,74,000/- from the allottees towards allotment of 4892000 Equity Shares.

Deviation or variation could mean:

(a) Deviation in the objects or purposes for which the funds have been raised or

(b) Deviation in the amount of funds actually utilised as against what was originally disclosed or

(c) Change in terms of a contract referred to in the fund-raising document i.e., prospectus, letter of offer, etc.

For Arham Technologies Limited

Pooja Avinash Gandhewar Digitally signed by Pooja Avinash Gandhewar Date: 2026.05.26 19:42:54 +05'30'

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. 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

Statement of Deviation / Variation in utilisation of funds raised

Name of listed entity	Arham Technologies Limited
Mode of Fund Raising	Preferential Issue (Warrants Fully Convertible)
Date of Raising Funds	07th November, 2025 (Date of Allotment)
Amount Raised	Rs. 15,24,99,860/-
Report filed for Quarter ended	31st March, 2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	NA
If Yes, Date of shareholder Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	The Audit Committee has reviewed that there was no deviation/variation in the use of funds raised through Preferential Issue.
Comments of the auditors, if any	None

Objects for which funds have been raised and where there has been a deviation, in the following table:

Original Object	Modified Object, if any	Original Allocation	Modified Allocatio, if any	Funds Utilised	Amount of Deviation/ Variation for the quarter according To applicable object	Remarks if Any
1. For the advertisement of Company's products	NA	Rs. 3,24,99,860/-	NIL	Rs. 81,24,988/-	0.00	25% of Warrants Paid up has been utilised.
2. General Corporate Purpose and Investment in Subsidiary Companies	NA	Rs. 12,00,00,000/-	NIL	Rs. 3,00,00,000/-	0.00	25% of Warrants Paid up has been utilised.
Total	**--**	**Rs. 15,24,99,860/-**	**--**	**Rs. 3,81,24,966**	**--**	**--**

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

Note: -

This is to inform you that the company has raised an amount of Rs. 15,24,99,860.00 through preferential issue of share warrants fully convertible into Equity shares. The Board of directors of the company in their meeting dated 07.11.2025 has allotted 17,15,796 (Seventeen Lakhs Fifteen Thousand Seven Hundred and Ninety-Six) Convertible Warrants of Rs. 10/- (Rupees Ten Only) at a price of Rs. 88.88/- (Rupees Eighty-Eight and Eighty-Eight Paisa Only) aggregating to Rs. 15,24,99,860/- (Rupees Fifteen Crores Twenty-Four Lakhs Ninety-Nine Thousand Eight Hundred and Sixty Only).

As per the documents submitted by the company with the exchange; An amount equivalent to 25% (Twenty-Five) of the Warrant Price shall be payable at the time of subscription and allotment of each Warrant and the balance 75% (Seventy-Five) of the Warrant Price shall be payable in one or more tranches by the Warrant holder against each Warrant with the prescribed time period of 18 months.

The company has received an amount equivalent to 25% (Twenty-Five) of the Warrant Price i.e. Rs. 3,81,24,966/- on dated 06.11.2025 and balance 75% i.e. Rs. 11,43,74,894/- will be received by the company in one or more tranches by the Warrant holder against each Warrant with the prescribed time period of 18 months.

The amount of Rs. 11,43,74,894/- is yet to be received by the company from warrant holders against their 75% contribution as mentioned above and hence it is shown as unutilized amount.

Deviation or variation could mean:

(d) Deviation in the objects or purposes for which the funds have been raised or

(e) Deviation in the amount of funds actually utilised as against what was originally disclosed or

(f) Change in terms of a contract referred to in the fund-raising document i.e., prospectus, letter of offer, etc.

For Arham Technologies Limited

Pooja Avinash Gandhewar
Digitally signed by Pooja Avinash Gandhewar
Date: 2026.05.26 19:43:10 +05'30'

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

Certificate for utilisation of the preferential issue proceeds of

Arham Technologies Limited

To,

The Listing Department,

National Stock Exchange of India Limited Exchange Plaza,

Bandra Kuria Complex, Bandra (E), Mumbai - 400051, Maharashtra, India

Sub: Certificate indicating utilisation of the preferential issue proceeds of Arham Technologies Limited as per NSE Circular No. NSE/CML/2024/23 Dated September 05, 2024.

Resp. Sir / Madam,

This is to inform you that the company has raised an amount of Rs. 53,56,74,000.00 through preferential issue of Equity shares. The Board of directors of the company in their meeting dated 07.02.2026 and 11.02.2026 has allotted 16,34,000 (Sixteen Lakh Thirty-Four Thousand) and 32,58,000 (Thirty-Two Lakhs Fifty-Eight Thousand) respectively fully paid-up equity shares of face value of Rs. 10/- each (Rupees Ten Only), at an issue price of Rs. 109.50/- (Rupees One Hundred Nine and Fifty Paisa Only) (including a premium of Rs. 99.50/- per equity share), aggregating to Rs. 53,56,74,000/- (Rupees Fifty-Three Crores Fifty-Six Lakhs Seventy-Four Thousand Only).

The company has received the subscription amount of Rs. 53,56,74,000/- from the allottees towards allotment of 4892000 Equity Shares.

With reference to the above-mentioned subject, we wish to inform you that there has been no deviations) or Variation(s) in the use of issue proceeds raised through preferential issue, pursuant to Regulation 32 of the SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015. We have reviewed the documents, statements, papers, accounts etc. of the company regarding the utilization of preferential issue proceeds.

Further, the preferential issue proceeds have been utilized for the purposes as mentioned in the document submitted with the exchange. The details of full amount received by the company against the allotment of 4892000 Equity Share is mentioned.

The details required as per NSE Circular No. NSE/CML/2024/23 dated 05.09.2024 are mentioned below:

Sr. No	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilised Amount	Unutilised Amount	Remarks
1	Working capital requirements of the Company	Rs. 23,03,39,820/-	Rs. 4,17,37,292.40/-	Rs.18,86,02,527.60/-	Partial Utilization
2	Repayment/prepayment, in full or part, of certain borrowings availed of by our Company	Rs. 13,28,47,152/-	Rs. 13,28,47,152/-	-	Working Capital Limit partially paid up with this amount.
3	Investment in the subsidiary of the Company for part of proposed capital expenditure in the subsidiary a. Building & Civil Construction b. Electrical & Mechanical Works	 Rs. 6,64,77,143.40/- Rs. 2,21,76,903.60/-	-	Rs. 8,86,54,047/-	Amount Invested, utilisation will start in FY 2026-2027.
4	General Corporate Purpose	Rs. 8,38,32,981/-	Rs. 8,38,32,981/-	-	Utilised
	TOTAL	**Rs. 53,56,74,000/-**	Rs. 25,84,17,425.40/-	Rs.27,72,56,574.60/-	

For and on Behalf of Badhan And Co.,

Chartered Accountants

Firm Registration No: 0004008C

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

CA Gaurav Agrawal

Partner

Membership No: 422586

UDIN : 26422586CUIYVT2484

INDIA

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

Certificate for utilisation of the preferential issue by way of Share Warrants proceeds of Arham Technologies Limited

To,

The Listing Department,

National Stock Exchange of India Limited Exchange Plaza,

Bandra Kuria Complex, Bandra (E), Mumbai - 400051, Maharashtra, India

Sub: Certificate indicating utilisation of the preferential issue proceeds of Arham Technologies Limited as per NSE Circular No. NSE/CML/2024/23 Dated September 05, 2024.

Resp. Sir / Madam,

This is to inform you that the company has raised an amount of Rs. 15,24,99,860.00 through preferential issue of share warrants fully convertible into Equity shares. The Board of directors of the company in their meeting dated 07.11.2025 has allotted 17,15,796 (Seventeen Lakhs Fifteen Thousand Seven Hundred and Ninety-Six) Convertible Warrants of Rs. 10/- (Rupees Ten Only) at a price of Rs. 88.88/- (Rupees Eighty-Eight and Eighty-Eight Paisa Only) aggregating to Rs. 15,24,99,860/- (Rupees Fifteen Crores Twenty-Four Lakhs Ninety-Nine Thousand Eight Hundred and Sixty Only).

As per the documents submitted by the company with the exchange; An amount equivalent to 25% (Twenty-Five) of the Warrant Price shall be payable at the time of subscription and allotment of each Warrant and the balance 75% (Seventy-Five) of the Warrant Price shall be payable in one or more tranches by the Warrant holder against each Warrant with the prescribed time period of 18 months.

The company has received an amount equivalent to 25% (Twenty-Five) of the Warrant Price i.e. Rs. 3,81,24,966/- on dated 06.11.2025 and balance 75% i.e. Rs. 11,43,74,894/- will be received by the company in one or more tranches by the Warrant holder against each Warrant with the prescribed time period of 18 months.

With reference to the above-mentioned subject, we wish to inform you that there has been no deviations) or Variation(s) in the use of issue proceeds raised through preferential issue, pursuant to Regulation 32 of the SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015. We have reviewed the documents, statements, papers, accounts etc. of the company regarding the utilization of preferential issue proceeds.

Further, the preferential issue proceeds has been utilized for the purpose(s) as mentioned in the Document submitted with the exchange. The details of 25% (Twenty-Five) of the Warrant Price i.e., Rs. 3,81,24,966/- received by the company is mentioned.

The details required as per NSE Circular No. NSE/CML/2024/23 dated 05.09.2024 are mentioned below:

Sr. No	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilised Amount	Unutilised Amount	Remarks
1	For the advertisement of Company's products	Rs. 3,24,99,860/-	Rs. 81,24,988/-	Rs. 2,43,74,872/-	25% of Warrants paid up has been utilised.
2	General Corporate Purpose and Investment in Subsidiary Companies	Rs. 12,00,00,000/-	Rs. 3,00,00,000/-	Rs. 9,00,00,000/-	25% of Warrants paid up has been utilised.
	TOTAL				

Note: The amount of Rs. 11,43,74,894/- is yet to be received by the company from warrant holders against their 75% contribution as mentioned above and hence it is shown as unutilized amount.

For and on Behalf of Badhan And Co.,

Chartered Accountants

Firm Registration No: 0004008C

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

CA Gaurav Agrawal

Partner

Membership No: 422586

UDIN : 26422586MJOWVO7079