

**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 30<sup>th</sup> September 2024 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.

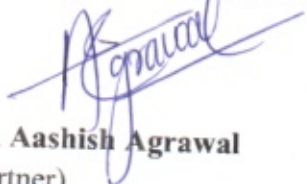
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information 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.:012690C



**CA Aashish Agrawal**

(Partner)

Membership No.:131180

UDIN : 24131180BKFDQY2125

Place : Raipur Date:14-11-2024

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

**CIN: L52335CT2013PLC001207**

**Balance Sheet as at 30 September, 2024**

Particulars	Half Year Ended		Year Ended
	30th Sept,2024	30th Sept,2023	31st Mar,2024
	Rs in Lakhs	Rs in Lakhs	Rs in Lakhs
	Unaudited	Unaudited	Audited
<b>A EQUITY AND LIABILITIES</b>			
<b>Shareholders' Fund</b>			
(a) Share Capital	1,692.00	846.00	846.00
(b) Reserves and Surplus	938.03	1,226.72	1,543.49
(c) Share Application money pending allotment	-	-	-
<b>Non- current liabilities</b>			
(a) Long-term borrowings	280.09	436.77	373.40
(b) Deffered tax liabilities (net)	22.14	13.17	22.14
(c) Other long-term liabilities	-	-	-
<b>Current liabilities</b>			
(a) Short-term borrowings	2,330.70	1,237.28	1,599.25
(b) Trade Payables			
(i) Total Outstanding dues of micro enterprises and small enterprises, and	-	-	-
(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises,	1,413.30	879.77	214.74
(c) Other Current Liabilities	53.98	38.78	47.18
(d) Short-Term provisions	80.90	90.80	170.89
<b>TOTAL</b>	<b>6,811.14</b>	<b>4,769.28</b>	<b>4,817.09</b>
<b>B ASSETS</b>			
<b>Non- Current Assets</b>			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	893.04	173.36	948.81
(ii) Intangible Assets	68.30	75.89	71.89
(iii) Capital Work-in-progress	-	731.13	-
(b) Non-Current Investment	10.00	-	10.00
(c) Deffered tax assets (net)	-	-	-
(d) Long-term loans and advances	-	-	-
(e) Other non-current assets	4.68	83.05	3.68
<b>Current Assets</b>			
(a) Current investments	-	-	-
(b) Inventories	3,401.06	1,506.75	2,742.41
(c) Trade Receivables	2,091.32	1,965.54	854.11
(d) Cash and cash equivalents	2.63	38.81	3.49
(e) Bank balance other than cash and cash equivalents	0.85	35.11	1.80
(e) Short-term loans and advances	316.35	139.19	137.65
(f) Other current assets	22.90	20.44	43.25
<b>TOTAL</b>	<b>6,811.14</b>	<b>4,769.28</b>	<b>4,817.09</b>

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

**For, MRCA & Associates**

Chartered Accountants

FRN: 012690C

**CA Aashish Agrawal**

Partner

Membership No.: 131180

Place : Raipur Date- 14-11-2024

UDIN : 24131180BKFDQY2125

Arham Technologies Limited

Roshan Jain

Director

**For and on behalf of the board of directors**

Arham Technologies Limited

Ankit Jain

Director

**Roshan Jain**

MD

DIN: 06381291

Place : Raipur

DIN : 06381280

Date :- 14-11-2024



**M/s ARHAM TECHNOLOGIES LIMITED**

(Erstwhile Arham Technologies Private Limited)

CIN: L52335CT2013PLC001207

Statement of Profit and Loss for the half year ended 30 September, 2024

	Particulars	Half Year Ended		Year Ended	
		30th Sept,2024 Rs in Lakhs	30th Sept,2023 Rs in Lakhs	31st Mar,2024 Rs in Lakhs	31st Mar, 2023 Rs. In Lakhs
		Unaudited	Unaudited	Audited	Audited
	<b>INCOME</b>				
1	Revenue from operations	3,207.55	2,708.45	5,468.98	4,844.32
2	Other Income	2.28	5.11	54.23	23.14
3	<b>Total Income (1+2)</b>	<b>3,209.83</b>	<b>2,713.56</b>	<b>5,523.21</b>	<b>4,867.46</b>
4	<b>EXPENDITURE</b>				
	(a) Cost of materials consumed	2,680.13	616.71	1,216.86	2,466.38
	(b) Purchases of stock-in-trade	51.89	1,679.60	3,621.46	1,731.57
	(c) Changes in Inventories	(205.96)	(65.83)	(589.91)	(232.35)
	(d) Direct Expenses	54.63	60.47	121.37	70.42
	(e) Employee benefits expense	69.59	48.99	93.06	105.68
	(f) Finance costs	106.34	74.90	159.95	139.75
	(g) Depreciation	60.77	15.98	77.41	27.29
	(h) Other Expenses	71.01	55.95	156.67	88.13
	<b>Total expenses</b>	<b>2,888.39</b>	<b>2,486.76</b>	<b>4,856.87</b>	<b>4,396.89</b>
5	<b>Profit/ (Loss) before extraordinary items and tax (3-4)</b>	<b>321.44</b>	<b>226.80</b>	<b>666.34</b>	<b>470.57</b>
6	Exceptional items	-	-	-	-
7	<b>Profit/ (Loss) before extraordinary items and tax</b>	<b>321.44</b>	<b>226.80</b>	<b>666.34</b>	<b>470.57</b>
8	Extraordinary items	-	-	-	-
9	<b>Profit/ (Loss) before tax (7+,- 8)</b>	<b>321.44</b>	<b>226.80</b>	<b>666.34</b>	<b>470.57</b>
10	<b>Tax expense:</b>				
	(a) Current tax	80.90	57.08	170.89	123.76
	(b) Deferred tax	-	-	8.97	2.32
	(c) Current tax expense relating to prior years	-	-	-	(10.56)
11	<b>Profit / (Loss) from continuing operations for the year</b>	<b>240.54</b>	<b>169.72</b>	<b>486.48</b>	<b>355.10</b>
12	<b>Earnings per equity share:</b>				
	(1) Basic	2.84	2.01	5.75	5.19
	(2) Diluted	2.84	2.01	5.75	5.19

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

For, MRCA &amp; Associates

Chartered Accountants

FRN: 012690C

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Director

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CA Aashish Agrawal

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DIN: 06381291

Place :Raipur

CFO

DIN : 06381280

Date :- 14-11-2024

**M/s ARHAM TECHNOLOGIES LIMITED****(Erstwhile Arham Technologies Private Limited)****CIN: L52335CT2013PLC001207****Cash Flow Statement for half year ended September 30, 2024**

PARTICULARS	Year ended Sept 30, 2024 (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	240.54	486.48
Adjustments for :		
Depreciation	60.77	77.41
Deferred Tax Asset/(Liabilites)	-	8.97
Interest expense	99.33	147.45
Operating profit before working capital changes	400.63	720.31
Adjustments for :		
Increase/(Decrease) in current liabilities	1,115.36	1,091.67
(Increase)/ Decrease in sundry debtors	(1,237.22)	185.64
(Increase) / Decrease in inventories	(658.65)	(1,479.94)
(Increase)/ Decrease in loans and advances	(178.71)	(24.71)
(Increase) / Decrease in other Non-current assets	(1.00)	-
(Increase) / Decrease in other current assets	20.35	(41.42)
Cash generation from operations	(539.23)	451.56
Net cash used in operating activities (A)	(539.23)	451.56
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets (including CWIP)	(1.40)	(402.08)
Purchase of Intangible Asset	-	-
(Increase)/ Decrease Non current Investment	-	(10.00)
Purchase of Non Current Investments	-	87.70
Net cash used in investing activities (B)	(1.40)	(324.38)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from long/short term loans	638.15	(62.84)
Interest paid	(99.33)	(147.45)
Proceeds from Issue of Share Capital	-	-
Working Facilities(Net)	-	-
Share Premium Received	-	-
Net cash from financing activities (C)	538.83	(210.28)
<b>NET INCREASE/(DECREASE) IN CASH AND 'CASH EQUIVALENTS (A+B+C)</b>	<b>(1.81)</b>	<b>(83.11)</b>
Cash And Cash Equivalents (Opening)*	5.28	88.39
Cash And Cash Equivalents (Closing)*	3.48	5.28
<b>NET INCREASE/ (DECREASE)</b>	<b>(1.81)</b>	<b>(83.11)</b>

For, MRCA &amp; Associates

Chartered Accountants

FRN: 012690C

CA Aashish Agrawal

Partner

Membership No.: 131180

Place : Raipur Date: 14-11-2024

UDIN : 24131180 BKFDQY2125

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Director

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CFO

DIN : 06381280

Date :- 14-11-2024



**M/S Arham Technologies Limited**

**Notes to Financial statements for the year ended 30th September 2024**

- 1 The above consolidated financial results have been reviewed and recommended by the Audit Committee meeting held on 14 November 2024 and approved by the Board of Directors of the Parent Company in their respective meetings held on November 14 2024. 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 includes 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 the 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 and when implemented 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 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 i.e.(<https://www.arhamtechnologies.com/financial-report>)
- 7 Issue of Bonus Equity Shares by way of capitalization of reserves, to the equity shareholders of the Company in the ratio of 1:1 i.e., 1 (one) new fully paid-up Equity Shares of Rs. 10/- (Rupees Ten only) each for every 1 (One) existing fully paid-up Equity Share of Rs. 10/- (Rupees Ten only) each held by the eligible shareholders as on the Record Date .
- 8 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.

**For, MRCA & Associates**

Chartered Accountants

FRN: 012690C

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Partner

Membership No.: 131180

Place : Raipur Date- 14-11-2024

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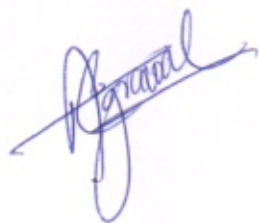
CFO

DIN : 06381280

Date :- 14-11-2024

**M/S Arham Technologies Limited****Notes to Financial statements for the year ended 30th September 2024****Other Expenses :**

Particulars	30-Sep-24	31-Mar-24
Administration Charges	0.91	7.19
Advertising & Marketing Exp.	22.84	53.39
Annual Maintenance Charges	-	0.08
Bad debts	-	1.79
Bis Certification Govt. Fees And Other Govt Fees	-	0.43
Commission & Brokerage	-	2.53
Conveyance Expense	-	3.13
GST/TDS/PF/ Late Fees	6.22	7.10
Insurance Exp	1.32	2.02
Interest on income Tax Exp	15.49	-
Internet Expense	0.63	4.57
License Expense	-	0.36
Market Maker charges	-	2.00
Miscellaneous exp	3.91	2.90
Office exp	-	0.73
Printing And Stationary	-	0.59
Professional Exp	14.82	34.13
Reimbursement Expense	-	15.28
Rent Expense	1.30	2.86
Repair & Maintenance	0.41	2.33
Sitting Fees To Directors	-	0.30
Travelling Expense	3.16	12.95
Total	71.01	156.67



Arham Technologies Limited

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Director

Arham Technologies Limited

Aniket Jain  
Director