



(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)

**Date:** 15<sup>th</sup> May, 2024

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., 15<sup>th</sup> May, 2024.

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, 2024 together with Statement of Assets and Liabilities.

The Board Meeting commenced at 11:00 A.M. and concluded at 01:50 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

**Mem No:** A45597

**Date:** 15<sup>th</sup> May, 2024



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

**To**  
**The Board of Directors**  
**Arham Technologies Limited**  
**(Erstwhile Arham Technologies Private Limited)**  
**Report on the audit of the Standalone Financial Results**

We have audited the accompanying Standalone financial results of **ARHAM TECHNOLOGIES LIMITED** ("the Company") for the half year ended March 31, 2024 and the year to date results for the period from April 01, 2023 to March 31, 2024 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Obligations").

**Opinion**

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

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards (AS) 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 net profit and other comprehensive income and other financial information for the half year ended March 31, 2024 as well as the year to date results for the period from April 01, 2023 to March 31, 2024.

**Basis for Opinion**

We have 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 Statements 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 ("the ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

These 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 Statements.**

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone 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 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.

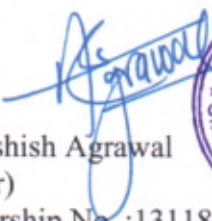
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



**Other Matter**

The Statement includes the half yearly results for the year ended 31st March,2024 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, MRCA & Associates**  
Chartered Accountants  
Firms Registration No.: 012690C

  
CA Aashish Agrawal  
(Partner)  
Membership No. :131180



Place: Raipur

Date: 15/05/2024

UDIN: 2413118013KFD0D1965.

**ARHAM TECHNOLOGIES LIMITED**

(Erstwhile Arham Technologies Private Limited)

CIN: L52335CT2013PLC001207

Standalone Balance Sheet as at 31st March, 2024

(Rs. In Lakhs)

	Particulars	31st Mar, 2024	31st Mar, 2023
		Audited	Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Shareholders' Fund</b>		
	(a) Share Capital	846.00	846.00
	(b) Reserves and Surplus	1,543.49	1,057.03
	<b>Non-current liabilities</b>		
	(a) Long-term borrowings	373.40	436.23
	(b) Deffered tax liabilities (net)	22.14	13.17
	(c) Other long-term liabilities	-	-
	<b>Current liabilities</b>		
	(a) Short-term borrowings	1,599.25	769.07
	(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,	214.74	125.30
	(c) Other Current Liabilities	47.18	19.36
	(d) Short-Term provisions	170.89	26.66
	<b>TOTAL</b>	<b>4,817.09</b>	<b>3,292.82</b>
<b>XII</b>	<b>ASSETS</b>		
	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment		
	(i) Property, Plant and Equipment	948.81	180.72
	(ii) Intangible Assets	71.89	79.88
	(iii) Capital Work-in-progress	-	435.46
	(b) Non-Current Investment	10.00	-
	(c) Deffered tax assets (net)	-	-
	(d) Long-term loans and advances	-	-
	(e) Other non-current assets	3.68	91.38
	<b>Current Assets</b>		
	(a) Current investments	-	-
	(b) Inventories	2,742.41	1,262.47
	(c) Trade Receivables	854.11	1,039.75
	(d) Cash and cash equivalents	5.28	88.39
	(e) Short-term loans and advances	137.65	112.94
	(f) Other current assets	43.25	1.83
	<b>TOTAL</b>	<b>4,817.09</b>	<b>3,292.82</b>

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

For, MRCA &amp; Associates

Chartered Accountants

FRN: 012690C

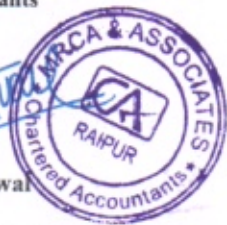
CA Aashish Agrawal

Partner

Membership No.: 131180

Place: Raipur Date- 15/05/2024

UDIN: 24131180BKFD001965



For and on behalf of the board of directors

Arham Technologies Limited

Arham Technologies Limited

Roshan Jain

 Director  
 Roshan Jain  
 Managing Director  
 DIN- 06381291

 Ankit Jain  
 Director  
 Ankit Jain  
 CFO  
 DIN- 06381280

**ARHAM TECHNOLOGIES LIMITED**  
(Erstwhile Arham Technologies Private Limited)  
CIN: L52335CT2013PLC001207

Standalone Statement of Profit and Loss for the half year ended 31 March, 2024

(Rs. In Lakhs)

Particulars	Half year ended 31.03.2024	Half year ended 30.09.2023	Half year ended 31.03.2023	31st Mar, 2024	31st Mar, 2023
	Unaudited	Unaudited	Unaudited	Audited	Audited
<b>INCOME</b>					
1 Revenue from operations	2,760.53	2,708.45	2,705.68	5,468.98	4,844.32
2 Other Income	49.12	5.11	21.72	54.23	23.14
<b>3 Total Income (1+2)</b>	<b>2,809.65</b>	<b>2,713.56</b>	<b>2,727.40</b>	<b>5,523.21</b>	<b>4,867.46</b>
<b>4 EXPENDITURE</b>					
(a) Cost of materials consumed	600.15	616.71	1,434.97	1,216.86	2,466.38
(b) Purchases of stock-in-trade	1,941.86	1,679.60	693.10	3,621.46	1,731.57
(c) Changes in Inventories	(524.08)	(65.83)	73.00	(589.91)	(232.35)
(d) Direct Expenses	60.90	60.47	-	121.37	70.42
(e) Employee benefits expense	44.07	48.99	53.52	93.06	105.68
(f) Finance costs	85.05	74.90	74.23	159.95	139.75
(g) Depreciation	61.43	15.98	13.95	77.41	27.29
(h) Other Expenses	100.72	55.95	86.89	156.67	88.13
<b>Total expenses</b>	<b>2,370.11</b>	<b>2,486.76</b>	<b>2,429.66</b>	<b>4,856.87</b>	<b>4,396.89</b>
<b>5 Profit/ (Loss) before extraordinary items and tax (3-4)</b>	<b>439.54</b>	<b>226.80</b>	<b>297.74</b>	<b>666.34</b>	<b>470.57</b>
6 Exceptional items	-	-	-	-	-
<b>7 Profit/ (Loss) before extraordinary items and tax</b>	<b>439.54</b>	<b>226.80</b>	<b>297.74</b>	<b>666.34</b>	<b>470.57</b>
8 Extraordinary items	-	-	-	-	-
<b>9 Profit/ (Loss) before tax (7+,- 8)</b>	<b>439.54</b>	<b>226.80</b>	<b>297.74</b>	<b>666.34</b>	<b>470.57</b>
<b>10 Tax expense:</b>					
(a) Current tax	113.81	57.08	80.38	170.89	123.76
(b) Deferred tax	8.97	-	1.20	8.97	2.32
(c) Current tax expense relating to prior years	-	-	(10.56)	-	(10.56)
<b>11 Profit / (Loss) from continuing operations for the year</b>	<b>316.77</b>	<b>169.72</b>	<b>226.72</b>	<b>486.48</b>	<b>355.10</b>
<b>12 Earnings per equity share:</b>					
(1) Basic	3.74	2.01	3.31	5.75	5.19
(2) Diluted	3.74	2.01	3.31	5.75	5.19

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- 15/05/2024

UDIN: 24131180BKFD0D1965



For and on behalf of the board of directors  
Arham Technologies Limited

Arham Technologies Limited

Roshan Jain

Director

Roshan Jain  
Managing Director  
DIN- 06381291

Ankit Jain  
CFO  
DIN- 06381280

**ARHAM TECHNOLOGIES LIMITED**

(Erstwhile Arham Technologies Private Limited)

CIN: L52335CT2013PLC001207

Cash Flow Statement for year ended March 31st, 2024


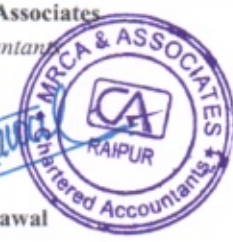
PARTICULARS	Year ended March 31, 2024 (Rs in lakhs)	Year ended March 31, 2023 (Rs in lakhs)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit After tax and exceptional items	486.48	355.10
<b>Adjustments for :</b>		
Depreciation	77.41	27.29
Deferred Tax Asset/(Liabilities)	8.97	2.32
Interest expense	147.45	-
<b>Operating profit before working capital changes</b>	<b>720.31</b>	<b>384.71</b>
<b>Adjustments for :</b>		
Increase/(Decrease) in current liabilities	1,091.67	(381.14)
(Increase)/ Decrease in sundry debtors	185.64	(6.64)
(Increase) / Decrease in inventories	(1,479.94)	(310.65)
(Increase)/ Decrease in loans and advances	(24.71)	(108.31)
(Increase) / Decrease in other current assets	(41.42)	-
Cash generation from operations	451.56	(422.03)
<b>Net cash Flow From operating activities</b>	<b>(A) 451.56</b>	<b>(422.03)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets (including CWIP)	(402.08)	(4.42)
Purchase of Intangible Asset	-	(496.01)
(Increase)/ Decrease Non current Investment	(10.00)	(9.83)
(Increase)/Decrease in Deposits	87.70	-
<b>Net cash used in investing activities</b>	<b>(B) (324.38)</b>	<b>(510.26)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from long/short term loans	(62.84)	49.29
Interest paid	(147.45)	-
Proceeds from Issue of Share Capital	-	640.00
Working Facilities(Net)	-	118.50
Share Premium Received	-	194.48
<b>Net cash used in financing activities</b>	<b>(C) (210.28)</b>	<b>1,002.27</b>
<b>NET INCREASE/(DECREASE) IN CASH AND 'CASH EQUIVALENTS</b>	<b>(A+B+C) (83.11)</b>	<b>69.98</b>
<b>Cash And Cash Equivalents (Opening)*</b>	88.39	18.41
<b>Cash And Cash Equivalents (Closing)*</b>	5.28	88.39
<b>NET INCREASE/ (DECREASE)</b>	<b>(83.11)</b>	<b>69.98</b>

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

For, MRCA &amp; Associates

Chartered Accountants

FRN: 012690C

CA Aashish Agrawal

Partner

Membership No.: 131180

Place : Raipur Date- 15/05/2024

UDIN : 24131180BKFD0D1965

For and on behalf of the board of directors

Arham Technologies Limited

Arham Technologies Limited

Roshan Jain

Director

Roshan Jain  
Managing Director  
DIN- 06381291Ankit Jain  
DirectorAnkit Jain  
CFO  
DIN- 06381280



## Arham Technologies Limited

### Notes:

- <sup>1</sup> The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable to the extent possible.
- <sup>2</sup> 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
- <sup>3</sup> Figures for the half year ended on 31st March 2024 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 2023.
- <sup>4</sup> The above result for the half year ended 31st March 2024 have been reviewed by the audit committee meeting held on 15th May 2024 and approved by the Board of Directors in their meeting held on 15th May 2024.
- <sup>5</sup> The aforesaid Half yearly Financial Results are also being disseminated on the website of the Company i.e. (<https://www.arhamtechnologies.com/financial-report>)





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

To  
The Board of directors  
Arham Technologies Ltd  
(Erstwhile Arham Technologies Pvt Ltd)

**Opinion**

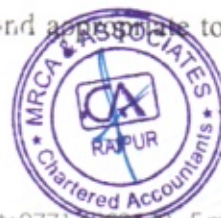
We have audited the accompanying consolidated financial results of **Arham Technologies Limited** ("the Company") and its subsidiary, for the half year ended March 31, 2024 and the year to date results for the period from 1 April 2023 to 31 March 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("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 the reports on separate financial statements of subsidiary, the statement

- I. include the annual financial results of its Subsidiary
- II. is presented in accordance with the Listing Regulations in this regard; and
- III. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended March 31, 2024 and the year to date results for the period from 1 April 2023 to 31 March 2024

**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 Consolidated Financial Results section of our report. We are independent of the Company, its Subsidiary 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 consolidated 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 we have obtained 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 on the basis of the consolidated financial statements. The Company's Board of Directors are responsible for the preparation of these consolidated financial results that give a true and fair view of the consolidated net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard 25, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the jointly controlled entity are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the entity 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Board of Directors of the Company, as aforesaid.

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

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

## **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 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 ability of the Company and its jointly controlled entity 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 consolidated financial results 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 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 the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient 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 of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Company 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.

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

### Other Matter

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 11,55,146 /-, Total revenue of Rs 5,17,695/ and total net profit after Tax of Rs.1,14,151 as at 31<sup>st</sup> March 2024. These annual standalone financial statements have been audited by other auditor & whose audit reports have been furnished to us.

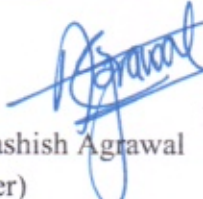
Our opinion is not modified in respect of these matters with respect to our reliance on the work done by & the reports of the other auditors.

The Statement includes the half yearly results for the year ended 31st March,2024 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, MRCA & Associates**

Chartered Accountants

Firms Registration No.: 012690C

  
CA Aashish Agrawal  
(Partner)

Membership No. :131180



Place: Raipur

Date: 15/05/2024

UDIN: 24131180BKFD0E7457

**ARHAM TECHNOLOGIES LIMITED**  
(Erstwhile Arham Technologies Private Limited)

CIN: L52335CT2013PLC001207

Consolidated Balance Sheet as at 31st March, 2024

	Particulars	Note	31 March, 2024 Rs in Lakhs	31 March, 2023 Rs in Lakhs
<b>A</b>	<b>EQUITY AND LIABILITIES</b>			
	Shareholders' Fund			
	(a) Share Capital	3	846.00	-
	(b) Minority Interest	4	0.00	-
	(c) Reserves and Surplus	5	1,544.64	-
	<b>Non- current liabilities</b>			
	(a) Long-term borrowings	6	373.40	-
	(b) Deffered tax liabilities (net)	7	22.14	-
	(c) Other long-term liabilities	8	-	-
	(d) Long-term provisions		-	-
	<b>Current liabilities</b>			
	(a) Short-term borrowings	9	1,463.65	-
	(b) Trade Payables	10		-
	(i) Total Outstanding dues of micro enterprises and small enterprises, and		-	-
	(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises,		214.74	-
	(c) Other current liabilities	11	143.10	-
	(d) Short-term provisions	12	210.99	-
	<b>TOTAL</b>		<b>4,818.64</b>	<b>-</b>
<b>B</b>	<b>ASSETS</b>			
	<b>Non- Current Assets</b>			
	(a) Fixed Assets	13		
	(i) Tangible Assets		953.80	-
	(ii) Capital Work-in-progress		71.89	-
	(b) Non-current investments	14	-	-
	(c) Deffered tax assets (net)	7	-	-
	(d) Long-term loans and advances	15	3.68	-
	(e) Other non-current assets		-	-
	(f) Goodwill		0.00	-
	<b>Current Assets</b>			
	(a) Current investments	14	-	-
	(b) Inventories	16	2,742.99	-
	(c) Trade Receivables	17	859.85	-
	(d) Cash and cash equivalents	18	5.53	-
	(e) Short-term loans and advances	15	137.65	-
	(f) Other current assets	19	43.25	-
	<b>TOTAL</b>		<b>4,818.64</b>	<b>-</b>

The accompanying note 1 & 2 are an integral part of the financial statements.

As per our report of even date

For and on behalf of the board of directors

**For, MRCA & Associates**

Chartered Accountants

Firm Registration no: 012690C

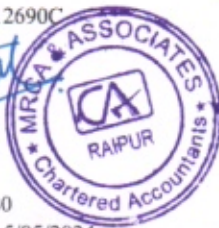
Arham Technologies Limited

Arham Technologies Limited

*Aashish Agarwal*

*Roshan Jain*

*Ankit Jain*



Director

Director

CA Aashish Agarwal

Partner

Membership No.: 131180

Place : Raipur Date- 15/05/2024

**Roshan Jain**  
Managing Director  
DIN- 06381291

**Ankit Jain**  
CFO  
DIN- 06381280

UDIN :- 24181180BKFD0E7457

**ARHAM TECHNOLOGIES LIMITED**  
(Erstwhile Arham Technologies Private Limited)  
CIN: L52335CT2013PLC001207

Consolidated Statement of Profit and Loss for the half year ended 31 March, 2024

(Rs. In Lakhs)

Particulars	Half year ended	Half year ended	Half year ended	31st Mar, 2024	31st Mar, 2023
	31.03.2024	30.09.2023	31.03.2023	31st Mar, 2024	31st Mar, 2023
	Unaudited	Unaudited	Unaudited	Audited	Audited
<b>INCOME</b>					
1 Revenue from operations	2,765.71	-	-	5,474.16	-
2 Other Income	49.12	-	-	54.23	-
<b>3 Total Income (1+2)</b>	<b>2,814.83</b>	<b>-</b>	<b>-</b>	<b>5,528.38</b>	<b>-</b>
<b>4 EXPENDITURE</b>					
(a) Cost of materials consumed	604.24	-	-	1,220.96	-
(b) Purchases of stock-in-trade	1,941.86	-	-	3,621.46	-
(c) Changes in Inventories	(524.56)	-	-	(590.39)	-
(d) Direct Expenses	60.90	-	-	121.37	-
(e) Employee benefits expense	44.07	-	-	93.06	-
(f) Finance costs	85.05	-	-	159.96	-
(g) Depreciation	61.44	-	-	77.42	-
(h) Other Expenses	100.97	-	-	156.92	-
<b>Total expenses</b>	<b>2,373.98</b>	<b>-</b>	<b>-</b>	<b>4,860.74</b>	<b>-</b>
<b>5 Profit/ (Loss) before extraordinary items and tax (3-4)</b>	<b>440.84</b>	<b>-</b>	<b>-</b>	<b>667.64</b>	<b>-</b>
6 Exceptional items	-	-	-	-	-
<b>7 Profit/ (Loss) before extraordinary items and tax</b>	<b>440.84</b>	<b>-</b>	<b>-</b>	<b>667.64</b>	<b>-</b>
8 Extraordinary items	-	-	-	-	-
<b>9 Profit/ (Loss) before tax (7+,- 8)</b>	<b>440.84</b>	<b>-</b>	<b>-</b>	<b>667.64</b>	<b>-</b>
<b>10 Tax expense:</b>					
(a) Current tax	113.97	-	-	171.05	-
(b) Deferred tax	8.97	-	-	8.97	-
(c) Current tax expense relating to prior years	-	-	-	-	-
<b>11 Profit / (Loss) from continuing operations for the year</b>	<b>317.91</b>	<b>-</b>	<b>-</b>	<b>487.62</b>	<b>-</b>
<b>12 Net profit Attributable to</b>					
(a) Owners of the Company	317.91	-	-	-	-
(b) Non Controlling Interest	-	-	-	-	-
<b>13 Earnings per equity share:</b>					
(1) Basic	3.76	-	-	5.76	-
(2) Diluted	3.76	-	-	5.76	-

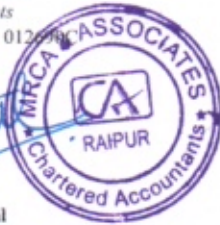
The accompanying note 1 & 2 are an integral part of the financial statements.

As per our report of even date

For, MRCA & Associates

Chartered Accountants

Firm Registration no: 012599C



CA Aashish Agarwal

Partner

Membership No.: 131180

UDIN :- 24131180BKFD00E7457

Place : Raipur Date- 15/05/2024

Arham Technologies Limited  
Roshan Jain  
Director

Arham Technologies Limited

Ankit Jain  
Director

Roshan Jain  
Managing Director  
DIN- 06381291

Ankit Jain  
CFO  
DIN- 06381280

**ARHAM TECHNOLOGIES LIMITED**

(Erstwhile Arham Technologies Private Limited)

CIN: L52355CT2013PLC001207

Consolidated Statement of Cash Flow for the year ended March 31st, 2024

PARTICULARS		Year ended	Year ended
		March 31, 2024	March 31, 2023
		(Rs in lakhs)	(Rs in lakhs)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net profit After tax and exceptional items		487.62	-
<b>Adjustments for :</b>			
Depreciation		77.42	-
Deferred Tax Asset/(Liabilities)		8.97	-
<b>Operating profit before working capital changes</b>		<b>574.01</b>	-
<b>Adjustments for :</b>			
Increase/(Decrease) in current liabilities		397.50	-
(Increase)/ Decrease in sundry debtors		179.90	-
(Increase) / Decrease in inventories		(1,480.52)	-
(Increase)/ Decrease in loans and advances		(24.71)	-
(Increase) / Decrease in other current assets		(41.42)	-
Cash generation from operations		(395.23)	-
<b>Net cash Flow From operating activities</b>	<b>(A)</b>	<b>(395.23)</b>	-
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of fixed assets		(407.07)	-
Purchase of Intangible Asset		-	-
(Increase)/ Decrease Non current Investment		(3.68)	-
(Increase)/Decrease in Deposits		91.38	-
<b>Net cash used in investing activities</b>	<b>(B)</b>	<b>(319.37)</b>	-
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from long/short term loans		(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>631.74</b>	-
<b>NET INCREASE/(DECREASE)</b>		<b>(82.86)</b>	-
<b>IN CASH AND 'CASH EQUIVALENTS</b>	<b>(A+B+C)</b>	<b>(82.86)</b>	-
<b>Cash And Cash Equivalents (Opening)*</b>		88.39	-
<b>Cash And Cash Equivalents (Closing)*</b>		5.53	-
<b>NET INCREASE/ (DECREASE)</b>		<b>(82.86)</b>	-

The accompanying note 1 &amp; 2 are an integral part of the financial statements.

As per our report of even date

For, MRCA &amp; Associates

Chartered Accountants

Firm Registration no: 012690C

CA Aashish Agarwal

Partner

Membership No.: 131180

Place : Raipur Date- 15/05/2024

UDIN :- 24121180BKFD 0E 7457

For and on behalf of the board of directors

Arham Technologies Limited

Arham Technologies Limited

Roshan Jain

Director

Ankit Jain  
Director

Roshan Jain

Managing Director

DIN- 06381291

Ankit Jain

CFO

DIN- 06381280



## Arham Technologies Limited

### Notes:

- <sup>1</sup> 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
- <sup>2</sup> The above result for the half year ended 31st March 2024 have been reviewed by the audit committee meeting held on 15th May 2024 and approved by the Board of Directors in their meeting held on 15th May 2024.
- <sup>3</sup> The aforesaid Half yearly Financial Results are also being disseminated on the website of the Company i.e. (<https://www.arhamtechnologies.com/financial-report>)
- <sup>4</sup> Figures for the year ended on 31st March 2023 are not provided because the subsidiary company is incorporated in FY 2023-2024 on date 19/01/2024.





(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)

**Date:** 15<sup>th</sup> May, 2024

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, 2024 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

**Mem No:** A45597

**Date:** 15<sup>th</sup> May, 2024