



(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)

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

**Symbol: ARHAM**

**Sub:** Outcome of Board Meeting held today, i.e. Friday 10<sup>th</sup> November, 2023.

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 Unaudited Financial Results set out in compliance with applicable Accounting Standards for the Half-Year ended 30<sup>th</sup> September, 2023 together with Statement of Assets and Liabilities.

The Board Meeting commenced at 3:00 P.M. and concluded at 04:15 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:** 10<sup>th</sup> November, 2023



(Erstwhile Arham Technologies Private Limited)

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To,  
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Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex,  
Bandra (E), Mumbai – 400051

**Symbol: ARHAM**

**Sub:** - 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 Financial Statements and results for the Half Year ended 30<sup>th</sup> September, 2023 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:** 10<sup>th</sup> November, 2023

**M/s ARHAM TECHNOLOGIES LIMITED**  
**(erstwhile Arham Technologies Private Limited)**  
**CIN: L52335CT2013PLC001207**

Balance Sheet as at 30 September, 2023

	Particulars	Note No.	30th Sept, 2023	30th Sept, 2022	31st Mar, 2023
			Unaudited	Unaudited	Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>				
	Shareholders' Fund				
	(a) Share Capital	3	846.00	618.00	846.00
	(b) Reserves and Surplus	4	1,226.72	223.80	1,057.03
	(c) Share Application money pending allotment		-	-	-
	Non-current liabilities				
	(a) Long-term borrowings	5	436.77	464.05	436.23
	(b) Deferred tax liabilities (net)	8	13.17	11.97	13.17
	(c) Other long-term liabilities	6	-	-	-
	Current liabilities				
	(a) Short-term borrowings	7	1,237.28	748.86	769.07
	(b) Trade Payables	9	-	-	-
	(i) Total Outstanding dues of micro enterprises and small enterprises, and		-	-	-
	(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises,		879.77	387.91	125.30
	(c) Other Current Liabilities	10	38.78	49.06	19.36
	(d) Short-Term provisions	11	90.80	153.85	26.66
	<b>TOTAL</b>		<b>4,769.23</b>	<b>2,657.50</b>	<b>3,292.82</b>
<b>B</b>	<b>ASSETS</b>				
	Non-Current Assets				
	(a) Property, Plant and Equipment and Intangible Assets	27			
	(i) Property, Plant and Equipment		173.36	191.86	180.72
	(ii) Intangible Assets		75.89	35.21	79.88
	(iii) Capital Work-in-progress		731.13	23.72	435.46
	(b) Non-Current Investment	12	-	-	-
	(c) Deferred tax assets (net)		-	-	-
	(d) Long-term loans and advances	13	-	81.55	-
	(e) Other non-current assets	14	83.05	-	91.38
	Current Assets				
	(a) Current investments		-	-	-
	(b) Inventories	15	1,506.75	1,315.37	1,262.47
	(c) Trade Receivables	16	1,965.54	736.48	1,039.75
	(d) Cash and cash equivalents	17	38.81	91.09	88.39
	(e) Bank balance other than cash & cash equivalents	18	35.11	-	-
	(f) Short-term loans and advances	13	139.19	182.20	112.94
	(g) Other current assets	19	20.44	-	1.83
	<b>TOTAL</b>		<b>4,769.23</b>	<b>2,657.50</b>	<b>3,292.82</b>

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

For and on behalf of the board of directors

Arham Technologies Limited

Arham Technologies Limited

*Anekar Jain*

*Anekar Jain*

Anekar Jain  
CEO  
DIN: 06732591  
Place Raipur

Anekar Jain  
CFO  
DIN: 06381250  
Date: 10.11.2023  
Director

**M/ARHAM TECHNOLOGIES LIMITED**  
**(Formerly Arham Technologies Private Limited)**  
**CIN: L52335CT2013PLC001207**  
**Statement of Profit and Loss for the half year ended 30 September, 2023**

(Rs. In Lakhs)

Particulars	Note No.	30th Sept. 2023	30th Sept. 2022	Half year ended 31 March 2023	31st Mar. 2023	31st Mar. 2022
		Unaudited	Unaudited	Unaudited	Audited	Audited
<b>INCOME</b>						
1 Revenue from operations	19	2,708.45	2,138.64	2,705.68	4,844.32	3,646.79
2 Other Income	20	5.11	1.42	21.72	23.14	80.58
3 Total Income (1+2)		2,713.56	2,140.06	2,727.40	4,867.46	3,727.37
<b>EXPENDITURE</b>						
4 (a) Cost of materials consumed	21	616.71	-	2,466.38	2,466.38	1,616.76
(b) Purchases of stock-in-trade	-	1,679.60	2,128.11	(396.54)	1,731.57	1,405.82
(c) Changes in Inventories	22	(65.83)	(363.56)	131.21	(232.35)	(14.43)
(d) Direct Expenses	23	60.47	-	70.42	70.42	-
(e) Employee benefits expense	24	48.99	52.23	53.45	105.68	71.67
(f) Finance costs	25	74.90	65.42	74.33	139.75	110.24
(g) Depreciation	27	15.98	13.35	13.95	27.29	25.70
(h) Other Expenses	1	55.95	71.66	16.47	88.13	89.42
Total expenses		2,486.76	1,967.19	2,429.67	4,396.89	3,305.29
5 Profit/ (Loss) before extraordinary items and tax (3-4)		226.80	172.87	297.73	470.57	422.20
6 Exceptional items		-	-	-	-	-
7 Profit/ (Loss) before extraordinary items and tax		226.80	172.87	297.73	470.57	422.20
8 Extraordinary items		-	-	-	-	-
9 Profit/ (Loss) before tax (7+,- 8)		226.80	172.87	297.73	470.57	422.20
10 Tax expense:						
(a) Current tax		57.08	43.38	80.39	123.76	110.76
(b) Deferred tax		-	1.12	1.20	2.32	9.44
(c) Current tax expense relating to prior years		-	-	(10.56)	(10.56)	-
11 Profit / (Loss) from continuing operations for the year		169.72	128.37	226.71	355.18	302.00
12 Earnings per equity share:						
(1) Basic		2.01	2.08	2.68	5.19	4.89
(2) Diluted		2.01	2.08	2.68	5.19	4.89

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

For and on behalf of the board of directors

Arham Technologies Limited

Arham Technologies Limited

*Anekaunt Jain*

Anekaunt Jain

Director

CEO  
DIN: 06712591

*Anekaunt Jain*

Anekaunt Jain

Director

CFO  
DIN: 06381280

Date: 10.11.2023

**M/s ARHAM TECHNOLOGIES LIMITED****(Erstwhile Arham Technologies Private Limited)****CIN: L52335CT2013PLC001207****Cash Flow Statement for half year ended September 30, 2023**

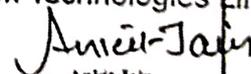
PARTICULARS	Year ended	Year ended
	Sept 30, 2023	March 31, 2023
	(Rs in lakhs)	(Rs in lakhs)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit After tax and exceptional items	169.72	355.10
Adjustments for :		
Depreciation	15.98	27.29
Deferred Tax Asset (Liabilities)	-	2.32
Interest expense	74.90	-
Operating profit before working capital changes	260.60	384.71
Adjustments for :		
Increase/(Decrease) in current liabilities	838.00	(381.14)
(Increase) / Decrease in sundry debtors	(925.79)	(6.64)
(Increase) / Decrease in inventories	(244.28)	(310.65)
(Increase) / Decrease in loans and advances	(26.25)	(108.31)
(Increase) / Decrease in other current assets	(45.39)	-
Cash generation from operations	(143.12)	(422.03)
Net cash used in operating activities (A)	(143.12)	(422.03)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets (including CWIP)	(300.30)	(4.42)
Purchase of Intangible Asset	-	(496.01)
(Increase) / Decrease Non current Investment	-	(9.83)
Purchase of Non Current Investments	-	-
Net cash used in investing activities (B)	(300.30)	(510.26)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from long/short term loans	468.74	49.29
Interest paid	(74.90)	-
Proceeds from Issue of Share Capital	-	640.00
Working Facilities(Net)	-	118.50
Share Premium Received	-	194.43
Net cash from financing activities (C)	393.84	1,002.27
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>(49.58)</b>	<b>69.93</b>
Cash And Cash Equivalents (Opening)*	83.39	18.41
Cash And Cash Equivalents (Closing)*	33.81	88.39
<b>NET INCREASE/ (DECREASE)</b>	<b>(49.58)</b>	<b>69.93</b>

For and on behalf of the board of directors

Arham Technologies Limited

Anekaant Jain  
CEO  
Director  
DIN: 06732591

Arham Technologies Limited

Ankit Jain  
CFO  
Director  
DIN: 06381280

Date :- 10.11.2023

**M/s ARHAM TECHNOLOGIES LIMITED**

Notes to Financial statements for the year ended 31 March 2023

**1 Other Expenses**

	30-Sep-23 Rs.	31-Mar-23 Rs.
Auditors Remuneration	0.98	1.17
Internal audit fees	0.23	-
Advertising & Marketing Exp.	15.76	1.41
Accommodation Charges	0.27	0.47
Annual Maintenance Charges	0.00	0.33
Bis Certification Govt. Fees And Other Govt Fees	1.31	0.13
Business Promotion Expense	-	8.53
Conveyance Expense	-	1.84
Commission & Brokerage	2.52	4.10
Courier & Postage Expense	-	0.42
Discount Allowed	-	0.33
E-Shram Labour Charges	-	0.16
Factory Lease Rent	0.46	(0.43)
Forex Gain/Loss On Imports	-	0.99
Gst/Tds/Pf/Rent Late Fees	-	0.05
Vehicle Insurance	0.24	2.00
Gen Registration Fees	-	0.11
Income Tax Expense	-	0.05
Ipo Commission/ Listing Expense	0.07	0.15
IT & Internet Exp	2.49	1.06
Legal & Professional Expense	-	29.88
Lei/Depository Joining Fees/ Application Fees	-	0.13
Office Expense	0.36	0.08
Printing And Stationary	0.41	1.65
Professional And Consultancy Fees	16.87	-
Rent Expense (Office/ Coffee Machine)	0.75	2.31
Rates & Taxes	0.10	3.97
Repair & Maintenance	1.39	2.46
Recruitment Expense	0.32	0.26
Roc Challan Payments	-	3.79
Royalty Charges	-	0.60
Reimbursement Expense	-	6.51
Tollfree Service Exp	1.37	1.10
Sitting Fees To Directors	-	0.30
Software Expense	0.40	1.58
Stock Insurance	1.72	-
Telephone Expense	0.22	0.47
Travelling Expense	7.28	9.76
Website Expense	0.08	0.11
Power & Fuel	0.02	-
Other Expenses	0.12	-
	55.95	55.13

Arham Technologies Limited Arham Technologies Limited

*Anshu Kant*  
Anshu Kant  
Director

CEO  
DEN: 06732591

*Aakrit Jain*  
Aakrit Jain  
Director

CFO  
DEN: 06381280

Date: 10.11.2023

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 2023 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.
4. The above result for the half year ended 30th September 2023 have been reviewed by the audit committee meeting held on 10th November 2023 and approved by the Board of Directors in their meeting held on 10th November 2023.
5. The resumption of cruise ships (Covid - 19) pandemic globally and in India is creating significant disturbance and slowdown of economic activity pending this year ended September, 2023, there is no significant impact of covid -19 on the operations of the company.
6. The annual 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

*Anekant Jain*

Director

CEO  
DIN: 06732591

Arham Technologies Limited

*Ankit Jain*

Director

Ankit Jain

CFO  
DIN: 06381280

Date: 10.11.2023.



# MRCA & Associates

Chartered Accountants

## 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 2023 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.

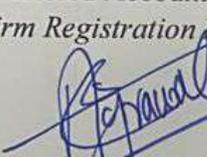
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information 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.: 01131180

  
CA Aashish Agrawal

(Partner)

Membership No.:131180

UDIN : 23131180BGYGWW9942

Place : Raipur Date: 10/11/2023

