

2024-25



ANNUAL REPORT

Arham Technologies Limited



support@arhamtechnologies.co.in www.arhamtechnologies.co.in





(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-9925130931. Email- support@arhamtechnologies.co.in

Corporate Office: 5, Chirakoot Complex, Opp. Vyavsayik Sahkari Bank, Jawahar Nagar, Raipur, Chhattisgarh, 492001.

Tel-07712223415. www.arhamtechnologies.co.in

Leading the Future of Home Appliance Manufacturing
Smart Televisions / Fans / BLDC Smart Fans / Coolers /
Washing Machines /Mixer Grinders



At Arham Technologies Limited, growth is not a race — it's a responsibility. Founded in 2013 in Chhattisgarh, Arham was built on the belief that Bharat's future must be shaped by its own hands — with skill, scale, and purpose. Over the years, Arham has emerged as a trusted force in India's electronics manufacturing sector — backed by world-class infrastructure including Class 1K clean rooms, ESD-controlled assembly lines, automated stator winding, and multi-stage quality testing systems. We manufacture Smart Televisions, Ceiling Fans, Table Fans, Pedestal Fans, Exhaust Fans, and Air Coolers — essential products that meet the everyday needs of Indian households. Each product is engineered for performance, durability, and reliability in real-world conditions — from voltage fluctuations to extended operating hours. Our manufacturing focus reflects our strength — built on mastery, not spread thin across categories. We prioritise quality, consistency, and long-term impact in every product we produce. Taking this commitment from factory to household is our in-house brand — Starshine. Born with the vision to deliver high-quality, accessible appliances to the heart of India, Starshine brings the same discipline, trust, and care into homes across the country. Starshine is fast becoming a familiar name across India's growing consumption corridors — trusted by families who seek value without compromise, and technology that's built to last. Today, Starshine's product range includes: Smart Televisions, Washing Machines, Ceiling Fans, Table Fans, Pedestal Fans, Exhaust Fans, Mixer Grinders, and Air Coolers. Arham is proudly certified by BIS, ISO, BEE, and ZED, and aligned with the national vision of Aatmanirbhar Bharat. But beyond certifications, it is our conviction that drives us — to manufacture with integrity, scale with responsibility, and serve Bharat with pride. This is Arham - built with purpose, driven by belief, and made for Bharat.

AWARDS & RECOGNITION



Arham Technologies Limited was awarded for its extra ordinary contribution to Make in India, at an event organised by Swadeshi Jagran Manch. Our Directors Mr. Ankit Jain & Mr. Anekant Jain receiving the award by Honourable Cheif Minister of Chhattisgarh, Shri Vishnu Deo Sai.



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भारत सरकार / Government of India
सांख्यिकी एवं कार्यक्रम कार्यालय मंत्रालय
Ministry of Statistics & Programme Implementation
राष्ट्रीय सांख्यिकी कार्यालय (एन एस ओ) / National Statistics Office (N S O)
क्षेत्र संकार्य प्रभाग / (Field Operations Division)

प्रशंसा प्रमाण-पत्र / Certificate for Appreciation

यह प्रमाण पत्र आरहम टेक्नोलॉजीज लिमिटेड, रायपुर को
उनके राष्ट्रीय सांख्यिकी कार्यालय(एन एस ओ) सांख्यिकी और कार्यक्रम कार्यालय मंत्रालय द्वारा आयोजित उद्योगों के वार्षिक सर्वेक्षण (ए.एस.आई.)
के रिटर्न को समय से दाखिल करने में आपकी उत्कृष्ट प्रतिबद्धता और परिश्रम की मान्यता में प्रदान किया गया है। आपकी त्वरित कार्रवाई और
आवश्यक जानकारी प्रस्तुत करने में सटीकता इस महत्वपूर्ण सर्वेक्षण की सफलता सुनिश्चित करने में सहायक रही है। हम आंदोलिक सांख्यिकी को
मजबूत करने और एकत्र किए गए डेटा की गुणवत्ता बढ़ाने की दिशा में आपके निरंतर सहयोग और योगदान की बहुत सराहना करते हैं।

This Certificate is presented to ARHAM TECHNOLOGIES LTD. in
recognition of their outstanding commitment and diligence in the timely filing of return of the Annual Survey of Industries (ASI)
conducted by National Statistics Office (N S O) Ministry of Statistics & Programme Implementation. Your Prompt action and
accuracy in submitting the required information have been instrumental in ensuring the success of this important survey. We
greatly appreciate your continued cooperation and contribution towards strengthening the Industrial Statistics and enhancing
the quality of data collected.

स्थान /Place : रायपुर /Raipur

दिनांक /Date : 19/05/2025

क्षेत्रीय कार्यालय : द्वितीय तल, भवत माता कर्मा व्यावसायिक परिसर,
चूर राजेन्द्र नगर, रायपुर - 492001 (छग.)

(अल्ताफ हुसैन हाजी)/(Altaf Hussain Haji)
उपमहानिदेशक/Deputy Director General

Arham Technologies Limited, received appreciation for National Statistics office, for submitting the annual survey returns promptly. This shows our commitment towards corporate governance.



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CORPORATE INFORMATION

BOARD OF DIRECTOR

Mr. Roshan Jain
(Managing Director)

Mr. Ankit Jain
(Executive Director)

Mr. Anekant Jain
(Executive Director)

Mr. Manish Agrawal
(Independent Director)

Mr. Saurabh Agrawal
(Independent Director)

Mrs. Rukmani Jain
(Non-Executive Woman Director)

KEY MANAGERIAL PERSONS

Mr. Anekant Jain
(Chief Executive Officer)

Mr. Ankit Jain
(Chief Financial Officer)

Mrs. Pooja Avinash Gandhewar
(Company Secretary)



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COMMITTEES

AUDIT COMMITTEE:

Mr. Saurabh Agrawal
(Chairman)

Mr. Manish Agrawal
(Member)

Mr. Ankit Jain
(Member)

NOMINATION & REMUNERATION COMMITTEE:

Mr. Manish Agrawal
(Chairman)

Mrs. Rukmani Jain
(Member)

Mr. Saurabh Agrawal
(Member)

STAKEHOLDERS RELATIONSHIP COMMITTEE:

Mr. Manish Agrawal
(Chairman)

Mrs. Rukmani Jain
(Member)

Mr. Ankit Jain
(Member)



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AUDITORS AND CONSULTANTS

STATUTORY AUDITOR:

M/s Badhan And Co.,

Chartered Accountants

Shop No. 306, Samta

Shopping Complex, Samta

Colony, Raipur,

Chhattisgarh 492001.

INTERNAL AUDITOR:

M/s Agrawal Bafna & Associates,

Chartered Accountants

Pani Tanki, Main Road, Near Tilak

School Shikshak Nagar, Anjora, Durg,

Chhattisgarh- 491001.

SECRETARIAL AUDITOR & CORPORATE CONSULTANT:

M/s Abhishek Jain & Associates

Practicing Company Secretaries

SF - 19, 2nd Floor, Samvet Sikhar,

Rajbandha Maidan, Raipur -491001.

REGISTRAR AND SHARE TRANSFER AGENT:

Cameo Corporate Services Limited

Subramanian Building, No.1, Club House

Road, Chennai - 600002.



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Our Promoters



Mr. Roshan Jain
(Managing Director)



Mr. Ankit Jain
(Director) (CFO)



Mr. Anekant Jain
(Director) (CEO)



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From the Desk of Managing Director

Dear Shareholders,

I am delighted to present my message through this Annual Report for the financial year 2024–25—a year of special significance as your Company successfully completed three years of being listed on the NSE Emerge Platform.

This year marks yet another successful step in our growth journey. Being in a manpower-centric business, it was essential for us to take care of our human resources while meeting our professional commitments and delivering exceptional service to our clients. Tough challenges often bring out the best in us, and your Company embraced these challenges—not only to sustain operations but also to enhance customer service, thereby strengthening our brand as one of the most unique organizations in the electronics segment.

The year has been remarkable, with multiple opportunities emerging across various fronts. Many of these are expected to materialize in the near future. Looking ahead, we anticipate further acceleration in growth in the coming financial year. We are aligning our infrastructure and expansion strategies to ensure we are well-positioned to benefit from the positive momentum in the electronics industry.

We are working to broaden our production portfolio, adding new avenues and related services that will bring greater stability and sustainable revenue growth. Also, the Company has entered into the commercial production of Ceiling Fans and Solar BLDC Fans with remote control, and has launched 4K Smart Televisions in 75" and 85" screen sizes. Our expanding product portfolio now includes Smart Televisions, Washing Machines, Ceiling Fans, Table Fans, Pedestal Fans, Exhaust Fans, Mixer Grinders, and Air Coolers. Geographically, we are preparing to scale our presence from Central India to a strong PAN-India network.



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We also plan to launch additional products and explore manufacturing across our entire range, moving toward self-reliance. The consumer electrical and home appliances sector offers substantial potential for horizontal expansion, leveraging the same distribution channels we currently operate in. While we have so far captured only a fraction of the available market share, we are confident of securing a significant portion in the near future.

I extend my sincere appreciation to our colleagues, Board Members, Management, regulatory authorities, and stakeholders for their unwavering support. We remain committed to achieving sustainable growth and delivering long-term value to all our stakeholders.

Finally, I would like to thank our dealers and distributors for their trust in our products and for their continued support in our journey.

I look forward to sharing our future progress with you. In the meantime, I wish you and your families a safe, healthy, and prosperous year ahead.

Thanks & Regards

Mr. Roshan Jain

Managing Director



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GENERAL SHAREHOLDER'S INFORMATION:

Annual General Meeting	12 th Annual General Meeting of Arham Technologies Limited
Date	Thursday, 25 th September, 2025
Time	12:30 P.M
Venue	Plot No. 15 Electronic Manufacturing Cluster, Sector 22, Village Tuta, Atal Nagar Nava Raipur, Chhattisgarh, India 492015.
Financial Year Reported	01 st April, 2024 to 31 st March, 2025
Cut-Off date	Thursday, 18 th September, 2025
Book Closure	Friday, 19 th September, 2025 to Thursday 25 th September, 2025
E-Voting period	E-voting shall commence on Monday, 22 nd September, 2025 9:00 AM and ends on Wednesday, 24 th September, 2025 till 5:00 PM
Company Trading Symbol	ARHAM
ISIN	INE0L2Y01011
CIN	L52335CT2013PLC001207

MEANS OF COMMUNICATION TO SHAREHOLDERS:

Effective communication of information is an essential component of Corporate Governance. It is a process of sharing information, thoughts, ideas and plans of all stakeholders which promotes management shareholders relations. The Company regularly interacts with shareholders through multiple channels of communication such as results, announcements, annual report, media releases, and Company website.



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Notice

Notice is hereby given that the 12th Annual General Meeting of the members of ARHAM TECHNOLOGIES LIMITED (CIN: L52335CT2013PLC001207) (Erstwhile “Arham Technologies Private Limited”) will be held on Thursday, 25th September, 2025 at 12:30 P.M at the registered office of company situated at Plot No. 15 Electronic Manufacturing Cluster, Sector 22, Village Tuta, Atal Nagar, Nava Raipur, Raipur 492015 Chhattisgarh India to consider the following business:

ORDINARY BUSINESS:

ITEM NO. 01 - Adoption of Audited Financial Statements

To receive, consider and adopt the Standalone and Consolidated Audited Balance Sheet for the year ended 31st March, 2025, the Profit and Loss account for the year ended as on the said date, Cash Flow Statement, Auditors' Report and the Directors' Report thereon.

ITEM NO. 02 - Re-appointment of a Director

To re-appoint Mr. Ankit Jain, Director (DIN: 06381280) who retires by rotation and being eligible, offers himself for the re- appointment.

To consider and, if thought fit, to pass the following resolution, with or without modification as an **Ordinary Resolution:**

“RESOLVED THAT Mr. Ankit Jain, Director (DIN: 06381280), who retires by rotation in terms of Section 152 of Companies Act, 2013 and being eligible be and is hereby re-appointed as Executive Director of the Company whose office shall be liable to retirement by rotation.



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ITEM NO. 03 - To appoint of M/s. Badhan & Co, Chartered Accountants (FRN: 004008C), Chartered Accountants as Statutory Auditors and to fix their remuneration:

To consider and, if thought fit, to pass the following resolution, with or without modification as an **Ordinary Resolution**:

“RESOLVED THAT pursuant to the provisions of Section 139(8) and other applicable provisions, if any, of the Companies Act, 2013 as amended from time to time or any other law for the time being in force (including any statutory modification or amendment thereto or re-enactment thereof for the time being in force), and based on the recommendation of Audit Committee and the Board of Directors, the consent of the members be and is hereby accorded to the appointment of M/s. Badhan & Co, Chartered Accountants (FRN: 004008C), Chartered Accountants, appointed as the Statutory Auditors of the Company for a term of 5 (five) years i.e. from the conclusion of this Annual General Meeting till the conclusion of Seventeenth Annual General Meeting of the Company, at such remuneration as may be approved by the Audit Committee/ Board of Directors of the Company from time to time on such remuneration as may be fixed by the Board of Directors in consultation with them.”

RESOLVED FURTHER THAT, the Audit Committee/ Board of Directors of the Company, be and are hereby authorized to revise/ alter/ modify/ amend the terms and conditions and/ or remuneration, from time to time, as may be mutually agreed with the Auditors, during the tenure of their appointment.

SPECIAL BUSINESS:

ITEM NO. 04: ISSUANCE OF 17,15,795 (SEVENTEEN LAKH FIFTEEN THOUSAND SEVEN HUNDRED AND NINETY-FIVE) FULLY CONVERTIBLE WARRANTS (“WARRANTS/ CONVERTIBLE WARRANTS”) ON PREFERENTIAL ALLOTMENT BASIS:

To consider and, if thought fit, to pass with or without modification, if any, the following resolution as a Special Resolution:



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“RESOLVED THAT pursuant to the applicable provisions of Sections 23(1)(b), 42, 62(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 (hereinafter referred to as the “Companies Act”) read with the Companies (Prospectus and Allotment of Securities) Rules, 2014, as amended and the Companies (Share Capital and Debentures) Rules, 2014, as amended and other relevant rules made thereunder (including any statutory modification(s) thereto or re-enactment thereof for the time being in force), enabling provisions in the Memorandum and Articles of Association of the Company, provisions of the uniform listing agreement entered into with National Stock Exchange of India Limited [NSE] where the equity shares of the Company are listed (“Stock Exchanges”), and in accordance with the guidelines, rules and regulations of the Securities and Exchange Board of India (“SEBI”), as amended including the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (“SEBI ICDR Regulations”), the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), as amended, the SEBI (Substantial Acquisition of Shares & Takeovers) Regulations, 2011 (“SEBI SAST Regulations”) as amended, the Foreign Exchange Management Act, 1999 as amended and in accordance with other applicable rules, regulations, circulars, notifications, clarifications and guidelines issued thereon, from time to time, by the Reserve Bank of India (“RBI”), Ministry of Corporate Affairs, SEBI and / or any other competent authorities, and subject to the approvals, consents, permissions and / or sanctions, if any, as may be required from the Government of India, SEBI, RBI, Stock Exchange(s), and any other relevant statutory, regulatory, governmental authorities or departments, institutions or bodies and subject to such terms, conditions, alterations, corrections, changes, variations and / or modifications, if any, as may be prescribed by any one or more or all of them in granting such approvals, consents, permissions and / or sanctions and which may be agreed to by the Board of Directors of the Company (hereinafter referred to as the “Board” which term shall be deemed to include any Committee, which the Board has constituted or may hereafter constitute, to exercise one or more of its powers, including the powers conferred hereunder), consent of the members of the Company be and is hereby accorded to the Board to create, issue, offer and allot, on a preferential basis, up to 17,15,795 (Seventeen Lakh Fifteen Thousand Seven Hundred And Ninety-Five) Fully Convertible Warrants (“Warrants”) each convertible into 1 (One) Equity Share of Face Value of Rs. 10/- (Rupees Ten Only) each (“the Equity Shares”), in one or more tranches, at an issue price of Rs.88.88/- each (“Warrant Issue Price”), which



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is the price determined in accordance with the provisions of Chapter V of the SEBI ICDR Regulations, for an aggregate amount of up to Rs. 15,24,99,860.00 (Rupees Fifteen Crores Twenty-Four Lakhs Ninety-Nine Thousand Eight Hundred and Sixty Only) for cash, and on such terms and conditions as may be determined by the Board in accordance with the SEBI ICDR Regulations or other provisions of law as may be prevailing at the time with the right to the warrant holders to apply for and be allotted 1 (One) Equity Share of face value of Rs. 10/- (Rupees Ten) each of the Company ("Equity Shares") at a premium of Rs. 78.88/- (Rupees Seventy Eight and Eighty Eight Paisa Only) per share for each warrant within a period of 18 (Eighteen) months from the date of allotment of the Warrants, to the below mentioned proposed allottee(s) by way of preferential issue in such manner and on such terms and conditions as are stipulated in the explanatory statement attached hereto and as may be determined by the Board in its absolute discretion in accordance with the SEBI ICDR Regulations and other applicable laws:

Sr. No.	Name of the Proposed Allotees/ Investors	Category	Number of Convertible Warrants to be allotted
1.	Mr. Ankit Jain	Promoter	6,75,067
2.	Mr. Anekant Jain	Promoter	6,75,067
3.	M/s. Bennett, Coleman And Company Limited	Public	3,65,661
TOTAL			17,15,795

RESOLVED FURTHER THAT the 'Relevant Date', as per the provisions of Chapter V of the SEBI ICDR Regulations for the purpose of determining the minimum issue price of the Warrants proposed to be allotted to the above mentioned allottees is Tuesday, 26th August, 2025 (i.e. being the date, which is 30 days prior to the date of Annual General Meeting i.e. 25th day of September, 2025 and the floor/conversion price for the conversion of Warrants into Equity Shares on the aforesaid Relevant Date pursuant to Regulation 164(1) of the SEBI ICDR Regulations is Rs. 88.88/- (Rupees Eighty-Eight and Eighty-Eight Paisa Only).



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RESOLVED FURTHER THAT without prejudice to the generality of the above resolution, the aforesaid issue of Warrants and the Equity Shares to be allotted on exercise of Warrants shall be subject to the following terms and conditions apart from others as prescribed under applicable laws:

- a) The conversion of Warrants into Equity Shares of Rs. 10/- each, (at a premium of Rs. 78.88/- per share) is to be done, in one or more tranches at any time within 18 (eighteen) months from the date of allotment of Warrants in terms of the provisions of the SEBI ICDR Regulations.
- b) In accordance with the provisions of Chapter V of SEBI ICDR Regulations, the Proposed Allotees shall, pay an amount equivalent to 25% (Twenty-Five Per Cent) of the Warrant Issue Price, to the Company on or before allotment of the Warrants and the balance consideration i.e. 75% (Seventy-Five Per Cent) of the Warrant Issue Price shall be paid at the time of exercise of option to apply for fully paid up Equity Shares of the Company, against each such Warrant held by the Warrant Holder;
- c) The amount paid against the Warrants shall be adjusted/ set-off against the issue price for the resultant Equity Shares at the time of allotment.
- d) Warrants shall be allotted within the timelines prescribed under Regulation 170 of the SEBI ICDR Regulations;
- e) Warrants, being allotted to the Proposed Allotee and the Equity Shares proposed to be allotted pursuant to the conversion of these Warrants shall be under lock-in for such period as may be prescribed under the Lock-in provisions of the SEBI ICDR Regulations.
- f) Warrants so allotted under this resolution shall not be sold, transferred, hypothecated, or encumbered in any manner during the period of lock-in provided under the SEBI ICDR Regulations except to the extent and in the manner permitted thereunder.
- g) The Warrants as may be offered, issued, and allotted in accordance with the terms of this resolution and the Equity Shares proposed to be allotted pursuant to the conversion of these Warrants, shall be in dematerialized form only.
- h) The consideration for allotment of Warrants and/or Equity Shares arising out of exercise of such Warrants shall be paid to the Company from the respective bank account of the Proposed Allotees into a separate bank account of the Company being opened for the Issue.



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- i) In the event the Warrant Holder(s) do not exercise Warrants within the Warrant Exercise Period, the Warrants shall lapse, and the amount paid shall stand forfeited by the Company.
- j) Upon exercise of the Warrants within the tenure specified above, the Company shall ensure that the allotment of Equity Shares pursuant to exercise of the Warrants is completed within 3 (Three) days from the date of such exercise by the allottee of such warrants.
- k) The Warrants, until converted into Equity Shares, do not give to the Warrant Holder any voting rights in the Company in respect of such Warrants.
- l) The resulting Equity Shares will be listed and traded on the Stock Exchange(s), where the equity shares of the Company are listed, subject to the receipt of necessary regulatory permission(s) and approval(s), as the case may be.
- m) The Warrants to be so created, offered, issued and allotted shall be subject to the provisions of the Memorandum and Articles of Association of the Company.
- n) The Equity Shares to be allotted on exercise of warrants shall only be made in dematerialized form and rank Pari-Passu in all respects with the existing Equity Shares of the Company from the date of allotment thereof.”

RESOLVED FURTHER THAT in the event the Company makes a Bonus issue of shares or makes a Rights issue of shares/ debentures or any other securities in whatever proportion prior to the exercise of the rights attached to the Warrants, the entitlement of the holders shall stand augmented in the same proportion in which the equity share capital of the Company increases as a consequence of such Bonus/Rights issues and that the exercise price of the warrants be adjusted accordingly, subject to such approvals as may be required.

RESOLVED FURTHER THAT the Board be and is hereby authorized to accept any modifications in the proposal as may be required by the agencies involved in such issues but subject to such conditions as the Securities and Exchange Board of India (SEBI) and/ or such other Regulator/authority concerned may impose at the time of their approval as agreed by the Board.”



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RESOLVED FURTHER THAT for the purpose of giving effect to the above resolution, the Board (which term shall include any Committee of the Board) be and is hereby authorized to do or cause to be done all such acts, deeds, matters and things as it may in its absolute discretion deem necessary, proper or desirable and to settle any question, difficulty or doubt that may arise in regard to this preferential offer, issue, allotment, listing and to finalize and execute all deeds, documents and writings as may be necessary, proper, desirable or expedient as it may deem fit and any such documents so executed and delivered or acts and things done or caused to be done shall be conclusive evidence of the authority of the Company in so doing and any document so executed and delivered or acts and things done or caused to be done prior to the date hereof are hereby ratified, confirmed and approved as the acts and deeds of the Company, as the case may be without being required to seek any further consent or approval of the members of the Company to the intent that the members shall be deemed to have given their approval thereto by the authority of this resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorized to delegate all or any of the powers herein conferred to any Committee constituted by Board of the Company as it may consider appropriate in order to give effect to this resolution.

RESOLVED FURTHER THAT for the purpose of giving effect to this Resolution, the Board of Directors of the Company be and is hereby authorized severally to settle any question, difficulty or doubt that may arise in this regard and also to delegate to the extent permitted by law, all or any of the powers herein conferred to any committee of directors or the Managing Director or any director(s) or any other Key Managerial Personnel or any other officer(s) of the Company.

RESOLVED FURTHER THAT all actions taken by the Board in connection with any matter referred to or contemplated in any of the foregoing resolutions are hereby approved, ratified and confirmed in all respects.



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ITEM NO. 5: BORROWING OF UNSECURED LOAN FROM DIRECTORS WITH AN OPTION OF CONVERTIBILITY INTO EQUITY SHARES:

To consider and, if thought fit, to pass the following resolution, with or without modification as **Special Resolution:**

“RESOLVED THAT pursuant to recommendation of Audit Committee and Section 62 (3) and other applicable provisions, if any, of the Companies Act, 2013 and Rules made there under and in accordance with the Memorandum and Articles of Association of the Company and subject to all such approval(s), consent(s), permission(s), sanction(s), if any, the consent of members be and is hereby accorded to borrow unsecured loan from the Directors of the Company as and when required subject to overall limit of borrowing of Rs. 300 Crores as sanctioned under Section 180 (1) (c) of the Companies Act, 2013.

RESOLVED FURTHER THAT the conversion right attached with the unsecured loan of Directors be and is hereby approved pursuant to following terms being agreed between the Company and its Directors to convert the whole or part of the outstanding loans at the option of Directors into fully paid up equity shares of the Company.

Terms and Conditions:

I. the conversion right reserved as aforesaid may be exercised by the Directors during the continuation of loan;

II. on receipt of the notice of conversion, the Company shall subject to the terms being entered, allot and issue the requisite number of fully paid-up equity shares to the Directors and the Directors may accept the same in satisfaction of the part of the loans so converted;



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III. the part of the loan so converted shall cease to carry interest as from the date of conversion and the loan shall stand correspondingly reduced. Upon such conversion, the repayment instalments of the loan payable after the date of conversion as per the terms shall stand reduced proportionately by the amount of the loan so converted. The equity shares so allotted and issued to the Directors shall rank pari passu with the existing equity shares of the Company in all respects.

IV. in the event the Directors exercise the conversion right as aforesaid, the Company shall at its cost get the equity shares, issued to the Directors and list the shares on the Stock exchanges where Company's shares are presently listed and for the said purpose the Company shall take all such steps as may be necessary to ensure that the equity shares are listed on the Stock Exchanges.

V. the loan shall be converted into equity shares at a price to be determined in accordance with the applicable Securities and Exchange Board of India Regulations at the time of such conversion.

VI. the equity shares so allotted pursuant to conversion shall carry right to receive the dividends and other distributions to be declared in respect of paid-up equity share capital of the Company.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, any Director of the Board be and is hereby authorised to do all such acts, deeds, matters and things, as may in absolute discretion deemed necessary, proper or desirable and to dematerialize the shares of the Company and to resolve and settle any question, difficulty or doubt that may arise in this regard and to do all such other acts, deeds, matters and things in connection with or incidental thereto.”



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ITEM NO. 6: To approve existing as well as new material related party transactions with Starshine Ventures Private Limited:

To consider and if thought fit, to pass the following resolution as an **Ordinary Resolution**:

“RESOLVED THAT pursuant to the provisions of Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), as amended, the applicable provisions of the Companies Act, 2013 (“the Act”) read with the rules framed thereunder, other applicable laws including any amendments, modifications or re-enactments thereof from time to time, the Company’s Policy on Related Party Transactions, and subject to such approvals, consents, and permissions as may be required, the approval of the shareholders of the Company be and is hereby accorded to enter into and/or continue with existing and new material related party transaction(s), contract(s), arrangement(s) or agreement(s), whether entered individually or in aggregate or as part of a series, with Starshine Ventures Private Limited, Raipur, is a Enterprises over which relatives of KMP are able to exercise significant influence and a related party as per Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations, during the financial year ending March 31, 2026, on such material terms and conditions as specified in the Explanatory Statement to this resolution and as may be mutually agreed upon by the Company and the related party, provided that such transactions shall be undertaken in the ordinary course of business and on an arm’s length basis.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to include the Audit Committee and/or any other Committee duly constituted or to be constituted by the Board), be and is hereby authorised to do all such acts, deeds, matters, and things as may be necessary, desirable or expedient to give effect to this resolution including finalising and executing agreements, documents, applications and other writings, seeking approvals as may be required, and to delegate all or any of its powers herein conferred to any Committee or any director(s) or officer(s) of the Company as it may in its absolute discretion deem fit, without seeking any further approval of the shareholders.”



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RESOLVED FURTHER THAT all actions taken or to be taken by the Board or any officer of the Company in connection with the transactions referred to in this resolution be and are hereby approved, confirmed and ratified in all respects.”

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

SD/-

Name: Roshan Jain

DIN: 01586321

Designation: Managing Director

Date: 30.08.2025

Place: Raipur



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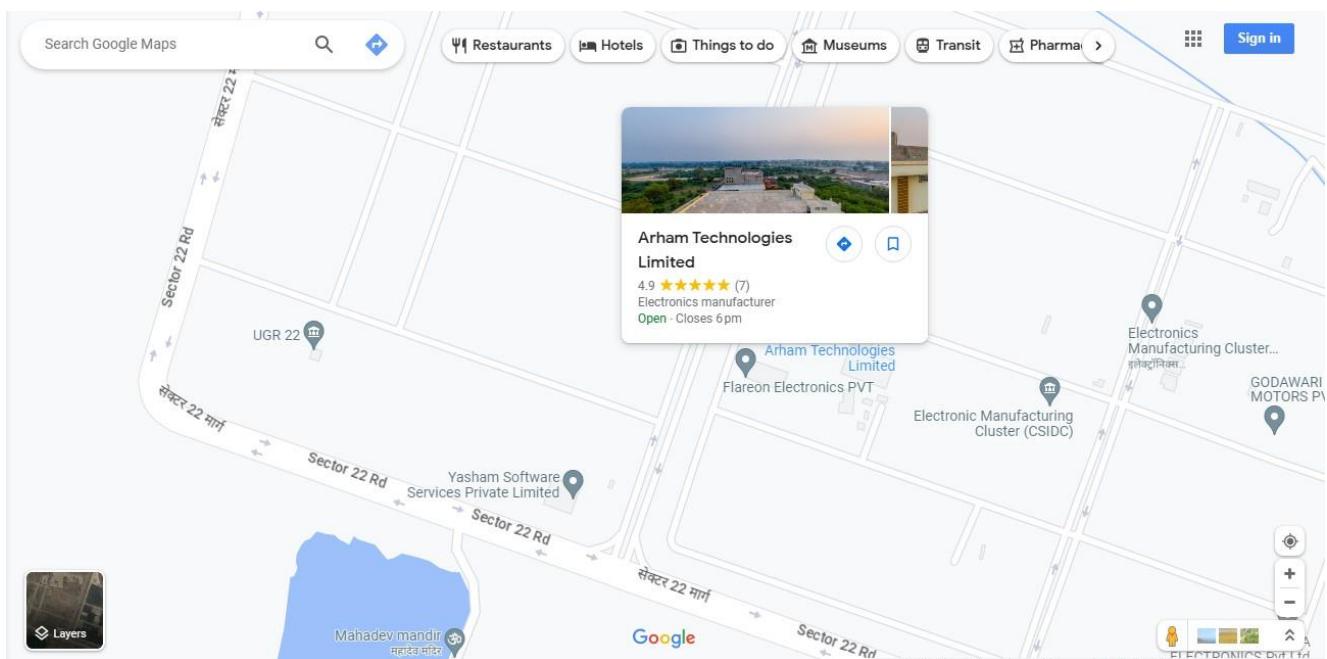
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Route Map

Registered office Address: Plot No. 15 Electronic Manufacturing Cluster, Sector 22, Village Tuta, Atal Nagar, Nava Raipur 492015.

<https://www.google.com/maps/place/Arham+Technologies+Limited/@21.1636153,81.753211,17z/data=!3m1!4b1!4m6!3m5!1s0x3a28c5edd38aef73:0x1303a32d22563aa2!8m2!3d21.1636103!4d81.757859!16s%2Fg%2F11h5n57rgy?entry=ttu>





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NOTES:

1. A member entitled to attend and vote at the meeting is entitled to appoint proxy/proxies to attend and vote instead of himself/herself. Such proxy/proxies need not to be a member of the company.
2. A person can act as proxy on behalf of members not exceeding (50) and holding in the aggregate not more than ten percent of the total share capital of the Company. In case a proxy is proposed to be appointed by a Member holding more than 10% of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or shareholder.
3. The instrument of Proxy in order to be effective, should be deposited at the registered office of the Company, duly completed and signed, not less than 48 hours before the commencement of the meeting.
4. A Proxy form is sent herewith. Proxies submitted on behalf of the companies, societies, etc., must be supported by an appropriate resolution authority, as applicable.
5. Corporate Members are requested to send a duly certified copy of the Board Resolution/Power of Attorney/Letter of Representation authorizing its representative to attend and vote on their behalf at the Annual General Meeting.
6. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.
7. During the 12th AGM, Members may access the scanned copy of Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of Contracts and Arrangements in which Directors are interested maintained under Section 189 of the Act.



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8. Dispatch of Annual Report Through Electronic Mode: In compliance with the applicable provisions of the Companies Act, 2013 ('the Act') and the Rules made thereunder, read with the Ministry of Corporate Affairs ('MCA') General Circular Nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 5, 2020, 10/2022 dated December 28, 2022, 09/2023 dated September 25, 2023 and subsequent circulars issued in this regard, the latest being 09/2024 dated September 19, 2024. (Collectively referred to as "MCA Circulars"). In accordance with the aforesaid MCA Circulars and Securities and Exchange Board ('SEBI') Circular Nos. SEBI/HO/ CFD/CMD1/CIR/P/2020/79 dated May 12, 2020, SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021, SEBI/HO/CFD /CMD2/CIR/P/2022/62 dated May 13, 2022, SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 5, 2023, SEBI/HO/CFD/CFD-PoD-2/P/CIR/2023/167 dated October 7, 2023 and SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 3, 2024 (collectively referred to as "SEBI Circulars"), the Notice of the AGM along with the Annual Report of the Company for the FY 2024-25 will be sent electronically to those Members whose e-mail addresses are registered with the Company/ National Securities Depository Limited ("NSDL") and Central Depositories Services (India) Limited ("CDSL") (collectively referred to as "Depositories"/"Dps"/Registrar & Transfer Agent ("Registrar"/ "RTA"). Physical copy of the Notice along with accompanying documents will be sent to those Equity Shareholders who request for the same. Members may note that the Notice and Annual Report 2024-25 will also be available on the Company's <https://arhamtechnologies.co.in/investor-> and websites of the Stock Exchanges, i.e., NSE Limited at <https://www.nseindia.com/>
9. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended) the Company is providing facility of remote e-voting to its members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility for voting through Ballot / Polling Paper shall also be made available at the meeting and Members attending the meeting who have not already cast their vote



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by remote e-voting shall be able to exercise their right at the meeting by Ballot/Polling Paper. The Board has appointed **M/s Abhishek Jain & Associates, Practicing Company Secretaries, Raipur**, as a Scrutinizer to scrutinize the process of e-voting.

10. To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company of any change in address or demise of any Member as soon as possible. Members are also advised to not leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified from time to time.
11. Non-Resident Indian Members are requested to inform the Company's RTA immediately of:
 - a) Change in their residential status on return to India for permanent settlement.
 - b) Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code number, if not furnished earlier.
12. Members are requested to intimate changes, if any, pertaining to their name, postal address, e-mail address, telephone/mobile numbers, Permanent Account Number ('PAN'), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc.
 - **For shares held in electronic form:** to their Depository Participants only and not to the Company's RTA. Changes intimated to the Depository Participants will then be automatically reflected in the Company's records which will help the Company and its RTA provide efficient and better service to the Members.



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THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER: -

The remote e-voting period begins on Monday, 22nd September, 2025 09:00 A.M. and ends on Wednesday, 24th September, 2025 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter.

The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Thursday, 18th September, 2025, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Thursday, 18th September, 2025

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of “Two Steps” which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:



Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	<ol style="list-style-type: none">For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting periodExisting IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS Portal” or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp.Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.



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| | <ol style="list-style-type: none">4. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience. |
| | <p>NSDL Mobile App is available on</p> <p> </p> <p> </p> |
| Individual Shareholders holding securities in demat mode with CDSL | <ol style="list-style-type: none">1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdsindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password.2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdsindia.com and click on login & New System Myeasi Tab and then click on registration option.4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdsindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-Voting is in progress and also able to directly access the system of all e-Voting Service Providers. |

NSDL Mobile App is available on



Individual
Shareholders
holding
securities in
demat mode with
CDSL

1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdsindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password.
2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.
3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdsindia.com and click on login & New System Myeasi Tab and then click on registration option.
4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdsindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-Voting is in progress and also able to directly access the system of all e-Voting Service Providers.



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Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.
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Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****.
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***



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5. Password details for shareholders other than Individual shareholders are given below:
 - a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.
 - b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the ‘initial password’ which was communicated to you. Once you retrieve your ‘initial password’, you need to enter the ‘initial password’ and the system will force you to change your password.
 - c) How to retrieve your ‘initial password’?
 - (i) If your email ID is registered in your demat account or with the company, your ‘initial password’ is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your ‘User ID’ and your ‘initial password’.
 - (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered**.
6. If you are unable to retrieve or have not received the “Initial password” or have forgotten your password:
 - a) Click on “**Forgot User Details/Password?**”(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) **Physical User Reset Password?** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to “Terms and Conditions” by selecting on the check box.
8. Now, you will have to click on “Login” button.
9. After you click on the “Login” button, Home page of e-Voting will open.



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Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies “EVEN” in which you are holding shares and whose voting cycle is in active status.
2. Select “EVEN” of company for which you wish to cast your vote during the remote e-Voting period.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.
5. Upon confirmation, the message “Vote cast successfully” will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to ajain7008@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "**Upload Board Resolution / Authority Letter**" displayed under "**e-Voting**" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "[“Forgot User Details/Password?”](#)" or "[“Physical User Reset Password?”](#)" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on : 022 - 4886 7000 or send a request to Mr. Pritam Dutta, Assistant Manager at pritamd@nsdl.com / evoting@nsdl.com



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Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to support@arhamtechnologies.co.in.
2. In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to support@arhamtechnologies.co.in. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting for Individual shareholders holding securities in demat mode.**
3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.



ARHAM
TECHNOLOGIES LIMITED

(Erstwhile Arham Technologies Private Limited)

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ATTENDANCE SLIP FOR ANNUAL GENERAL MEETING

(To be surrendered at the venue of the meeting)

I certify that I am a registered shareholder/proxy/representative for the registered shareholder(s) of Arham Technologies Limited. I hereby record my presence at the 12th Annual General Meeting of the shareholders of Arham Technologies Limited held on Thursday, 25th September, 2025 at 12:30 P.M at the registered office of the Company at Plot No. 15, Electronic Manufacturing Cluster, Sector 22, Village Tuta, Atal Nagar, Nava Raipur, Chhattisgarh 492015 India.

Reg. Folio No. / Client ID	
DP ID	
No. of Shares	

Name & Address of Member;

Signature of Shareholder/Proxy/Representative

(Please Specify)



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Form No. MGT-11
PROXY FORM

[Pursuant to section 105 (6) of the Companies Act, 2013 and rule 19 (3) of the Companies (Management and Administration) Rules, 2014]

CIN	L52335CT2013PLC001207
Name of the Company	ARHAM TECHNOLOGIES LIMITED
Registered office	Plot No. 15, Electronic Manufacturing Cluster, Sector 22, Village Tuta, Atal Nagar Nava, Raipur, Chhattisgarh 492015 India.
Name of the member(s)	
Registered Address	
Email Id	
Folio No / Client ID	DP ID:

I /We, being the member(s) of _____ shares of the above-named company, hereby appoint

1.	Name		
	Address		Signature
	Email Id		
	Or failing him		
2.	Name		
	Address		Signature
	Email Id		
	Or failing him		



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as my / our proxy to attend and vote (on a poll) for me / us and on my / our behalf at the 12th Annual General Meeting of the Company to be held on Thursday, 25th September, 2025 at 12:30 P.M at the registered office of the Company at Plot No. 15, Electronic Manufacturing Cluster, Sector 22, Village Tuta, Atal Nagar, Nava Raipur, Chhattisgarh 492015 India, and at any adjournment thereof in respect of such resolutions as are indicated below:

	For	Against
Ordinary Business:		
1. To receive, consider and adopt the Standalone and Consolidated Audited Balance Sheet for the year ended 31 st March, 2025, the Profit and Loss account for the year ended as on the said date, the Directors' Report and the Auditors' Report thereon.		
2. To re-appoint Mr. Ankit Jain, Director (DIN: 06381280) who retires by rotation and being eligible, offers herself for the re-appointment.		
3. To appoint of M/s. Badhan & Co, Chartered Accountants (FRN: 004008C), Chartered Accountants as Statutory Auditors of the Company and to fix their remuneration.		



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Special Business:		
4. To Consider and Approve the issue of convertible warrants on preferential basis:		
5. Borrowing of Unsecured Loan from directors with an Option of Convertibility into Equity Shares.		
6. To approve existing as well as new material related party transactions with Starshine Ventures Private Limited.		

Signed this day of 2025.

Signature of shareholder: _____ Signature of Proxy holder(s): _____

Affix

Revenue

Stamp

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.



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Explanatory Statement

(Pursuant to Section 102(1) of the Companies Act, 2013 and Regulation 36 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015)

Item No. 04

The Board of Directors at its meeting held on Tuesday, 26th August, 2025, subject to approval of shareholders of the Company and such other approvals as may be required, has considered and approved the proposal to issue and allot up to 17,15,795 (Seventeen Lakh Fifteen Thousand Seven Hundred And Ninety-Five) Fully Convertible Warrants ("Warrants") carrying a right exercisable by the Warrant holder(s) to subscribe to 1 (one) Equity Share of Face Value of Rs. 10/- each per Warrant, to the below mentioned Proposed Allottees belonging to "Promoter Category and Public Category" on preferential basis at an issue price of Rs. 90/- which has been determined in accordance with the provisions of Chapter V of the SEBI ICDR Regulations, for an aggregate amount of up to Rs. 15,24,99,860.00 (Rupees Fifteen Crores Twenty-Four Lakhs Ninety-Nine Thousand Eight Hundred And Sixty Only) for cash:

Sr. No.	Name of the Proposed Allottees/ Investors	Category	Number of Convertible Warrants to be allotted
1.	Mr. Ankit Jain	Promoter	6,75,067
2.	Mr. Anekant Jain	Promoter	6,75,067
3.	M/s. Bennett, Coleman And Company Limited	Non-Promoter Public	3,65,661
TOTAL			17,15,795

The proposed Preferential Issue is being undertaken further to intimation to the stock exchanges dated 26/08/2025. The preferential issue shall be made in terms of Chapter V of the SEBI ICDR Regulations, 2018 and applicable provisions of the Companies Act, 2013.

The investors/proposed allottees named hereinabove have agreed to subscribe to the proposed preferential issue and have confirmed their eligibility in terms of Regulation 159 of the ICDR Regulations.



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Pursuant to the applicable provisions of Sections 23(1)(b), 42 and 62 of the Companies Act, 2013 ('Act') and Rules framed thereunder, and in accordance with the provisions of Chapter V "Preferential Issue" of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ('SEBI ICDR Regulations'), the Preferential issue of Warrants requires approval of the Members by way of a Special Resolution.

The proceeds of the Preferential Issue will be utilized for (a) For the advertisement of Company's products (b) General Corporate Purpose and Investment in Subsidiary Companies, as more particularly set out herein. The Board therefore recommends this Item No. 4 for the approval of the Shareholders as set out in the Notice by way of passing a 'Special Resolution'.

The details of the issue and other particulars as required in terms of Regulation 163 of the SEBI ICDR Regulations read with Rule 14(1) of the Companies (Prospectus and Allotment of Securities) Rules, 2014, Rule 13 of the Companies (Share Capital and Debentures) Rules, 2014, in terms of NSE Circular No. NSE/CML/2022/56 dated December 13, 2022 and BSE Circular No. 20221213-47 dated December 13, 2022, as amended, with respect to the additional disclosures for objects of the issue and are set forth below:

1. Particulars of the offer including date of passing of Board resolution, kind of Securities offered, maximum number of Securities to be issued, manner of issue of shares, class or classes of persons to whom allotment is proposed to be made and the Issue Price:

At its meeting on Tuesday, 26th August 2025, the Board of Directors, subject to Members' approval and regulatory consents, if any, as may be applicable, approved the preferential issuance and allotment of up to 17,15,795 convertible warrants, each warrant convertible into one Equity Share at an issue price of Rs. 88.88/- per warrant, for an aggregate consideration of up to Rs. 15,24,99,860.00 (Rupees Fifteen Crores Twenty-Four Lakhs Ninety-Nine Thousand Eight Hundred and Sixty Only) to the Promoter Category and Public Category, payable in cash.



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2. Basis on which the price has been arrived at and justification for the price (referred to warrant price/ exercise price or otherwise which means price to be paid by Investor for exercising warrant including premium, if any):

The Equity Shares of the Company are listed on National Stock Exchange of India Limited Emerge Platform (“NSE”) (referred to as the “Stock Exchange”). The Equity Shares are frequently traded in terms of Part IV of the SEBI ICDR Regulations.

In case of the frequently traded shares, as per Regulation 164(1) of the SEBI ICDR Regulations, a minimum issue price of the Equity Shares/ Warrants in preferential issue has to be calculated as follows:

The price of the Equity Shares to be allotted pursuant to Preferential Issue shall not be less than higher of the following:

- I. the 90 (ninety) trading days volume weighted average price of the related equity shares quoted on the recognized stock exchange preceding the relevant date;
- II. the 10 (ten) trading days volume weighted average prices of the related equity shares quoted on a recognized stock exchange preceding the relevant date.

Pursuant to the above provisions of Regulation 164(1) of the SEBI ICDR Regulations, the minimum price at which the Warrants may be issued computes to **Rs. 88.88 each**. Determination of price as per the Articles of Association of the Company is not applicable, since the Articles of Association of the Company are silent on the determination of a Floor Price/ Minimum Price of the shares issued on preferential basis. In view of the above, the Board of the Company decided to issue these securities to be allotted on preferential basis to the proposed allottee at **Rs. 88.88/- (Rupees Eighty-Eight And Eighty Eight Paisa Only)** being not less than the floor price computed in accordance with Chapter V of the SEBI ICDR Regulations. Each Warrant upon conversion shall entitle the Warrant Holders to one equity share of Rs. 10/- each fully paid up at a price of Rs. 88.88/- per share which includes premium of Rs. 78.88/- per share.



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3. Amount which the Company intends to raise by way of such securities:

The Company proposes to raise up to Rs. 15.25 crores (Rupees Fifteen Crores Twenty-Five Lakhs Only) by way of a preferential issue of 17,15,795 warrants, each warrant convertible into one Equity Share of Rs. 10/- face value each at a premium of Rs.88.88/- per share with the entire consideration to be paid by the Allottees in cash.

4. Relevant Date:

In terms of the provisions of Chapter V Part II of the SEBI ICDR Regulations, the ‘Relevant Date’, for the purpose of determining the minimum issue price of the Warrants proposed to be allotted to the above mentioned allottees is Tuesday, 26th August, 2025 (i.e. being the date, which is 30 days prior to the date of Annual General Meeting i.e. Thursday, 25th September, 2025,) and the conversion price for the conversion of Warrants into Equity Shares is the said Relevant date i.e. Tuesday, 26th August, 2025.

5. Objects of the Preferential Issue:

The Company intends to utilize the proceeds raised through the Preferential Issue (“Issue Proceeds”) towards the following objects:

- a) For the advertisement of Company’s products.
- b) General Corporate Purpose and Investment in Subsidiary Companies

6. Utilization of Issue Proceeds:

Given that the funds to be received against Warrants conversion will be in one or more tranches and the quantum of funds required on different dates may vary, therefore, the use of the Issue shall be made as stated hereinabove.

Proceeds to be utilized for the above Objects are set out herein below



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Sr. No.	Particulars	Total estimated amount to be funded from Proceeds (Rs. in Crore)	Tentative Timeline for Utilization of Issue Proceeds from the date of receipt of funds
1	For the advertisement of Company's products	3.25 Crores	Within a maximum period of 5 years from receipt of funds from the issue and allotment of Warrants (as set out herein)
2	General Corporate Purpose and Subsidiary Companies	12 Crores	

As stated above, the Preferential Issue is of convertible Warrants and the Issue Proceeds shall be received, in one or more tranches, by the Company within 18 (Eighteen) months from the date of allotment of the Warrants in terms of Chapter V of the SEBI ICDR Regulations and therefore, as estimated by our management, the entire Issue Proceeds would be utilized for the aforementioned Objects, in one or more tranches, as per the Company's business requirements and availability of Issue Proceeds, within a maximum period of 24 (twenty-four) months from the date of receipt of funds for the Warrants.

In terms of the NSE Circular No. NSE/CML/2022/56 dated 13 December 2022, the amount specified for the aforementioned Objects may deviate +/- 10% (ten percent) depending upon the future circumstances, given that the Objects are based on management estimates and other commercial and technical factors. Accordingly, the same is dependent on a variety of factors such as financial, market and sectoral conditions, business performance and strategy, competition and other external factors, which may not be within the control of the Company and which may result in modifications to the proposed schedule for utilization of the Issue Proceeds at the discretion of the Board, subject to compliance with applicable laws.



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If the Issue Proceeds are not utilized (in full or in part) for the Objects during the period stated above due to any such factors, the remaining Issue Proceeds shall be utilized in subsequent periods in such manner as may be determined by the Board, in accordance with applicable laws. This may entail rescheduling and revising the planned expenditure and funding requirements and increasing or decreasing the expenditure for a particular purpose from the planned expenditure as may be determined by the Board, subject to compliance with applicable laws.

7. Name and address of valuer who performed valuation:

Not Applicable

8. Principal terms of Assets charged as securities:

Not Applicable.

9. Material terms of raising such securities:

The same has been disclosed in the concerned shareholders' resolution at the Item No. 4 of and in the explanatory statement to this Notice.

10. Justification for the allotment proposed to be made for consideration other than cash together with valuation report of the registered valuer:

Not Applicable, as the proposed allotment shall be made for consideration in Cash only.

11. Class or classes of persons to whom the allotment is proposed to be made:

The proposed preferential allotment of Warrants shall be made to the Promoter Category and Public Category.

12. Intent of the Promoters, Directors or Key Management Personnel (KMPs) or Senior Management Personnel (SMPs) of the issuer to subscribe to the offer:

Except as details mentioned below, None of the Promoters, Directors or Key Managerial Personnel intend to subscribe this offer and no contribution being is made by the promoters or directors either as part of the offer or separately in furtherance of these objects.



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Names	No. of Warrants	Category
Mr. Ankit Jain	6,75,067	Promoter
Mr. Anekant Jain	6,75,067	Promoter
TOTAL	13,50,134	

Note: Considering 100% conversion of Warrants into equity shares within the stipulated time.

13. Shareholding Pattern of the Company before and after the Preferential Issue:

Sl. No	Category	Pre-Issue		Post-Issue *	
		Total No. of Equity Shares held	% age of Shareholding	Total No. of Equity Shares held	% age of Shareholding
Shareholding of Promoter and Promoter Group					
1	Indian				
a)	Individuals				
i)	Ankit Jain	3516000	20.78%	4191067	22.49%
ii)	Anekant Jain	2268000	13.4%	2943067	15.79%
iii)	Others	6466000	38.22%	6466000	38.22%
b)	Bodies Corporate				
	Total Shareholding of Promoter and Promoter Group (A)	12250000	72.40%	13600134	72.98%
B. Non-Promoters / Public Shareholding:					
1	Institutions:				
a)	Mutual Funds	-	-	-	-
b)	Alternative Investment Funds	-	-	-	-
c)	Financial Institution/ Banks	-	-	-	-
d)	Insurance Companies	-	-	-	-
e)	NBFC Registered with RBI	-	-	-	-
f)	Foreign Portfolio Investors Category I	-	-	-	-
g)	Foreign Portfolio Investors Category II	-	-	-	-
h)	Any other	-	-	-	-
	Sub-Total (B1)	-	-	-	-



(Erstwhile Arham Technologies Private Limited)

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2.	Central Government/State Government(s)/ President of India	-	-	-	-
	Sub-Total (B2)	-	-	-	-
3.	Non-Institutions:				
a)	Key Managerial Personnel	-	-	-	-
b)	Investor Education and Protection Fund (IEPF)	-	-	-	-
c)	Individual	4389000	25.94%	4389000	23.55%
d)	NRI	65000	0.38%	65000	0.35%
e)	Bodies Corporate	127000	0.75%	492661	2.64%
f)	Foreign national	-	-	-	-
g)	Any Other:				
i)	Clearing Member	-	-	-	-
ii)	HUF	84000	0.50%	84000	0.45%
iii)	Trusts	-	-	-	-
iv)	LLP	5000	0.03%	5000	0.03%
	Sub-Total (B3)	4670000	27.60%	5035661	27.02%
	Total Public Shareholding (B)=(B1+B2+B3)	4670000	27.60%	5035661	27.02%
	Grand Total (A+B1+B2)	16920000	100%	18635795	100%



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14. Proposed time limit within which the allotment shall be completed:

In terms of the provisions of SEBI ICDR Regulations, the Company shall complete the preferential allotment of said Warrants within a time period of 3 (Three) days from the date of passing of the “Special Resolution” by the Shareholders at their Annual Meeting to be held on Thursday, 25th September, 2025. Provided that where any approval or permission by any regulatory authority or the Central Government or the Stock Exchange(s) is pending, the allotment shall be completed within a period of 3 (Three) days from the date of such approval or permission, as the case may be.

15. Number of persons to whom allotment on preferential basis has already been made during the year, in terms of number of securities as well as price:

During the period from 1st April, 2025 till the date of this Notice, the Company has not made any Preferential Issue of any securities.

16. Lock-in Period:

- a) The Warrants to be allotted shall be subject to lock-in in accordance with Chapter V of the SEBI ICDR Regulations.
- b) The Resulting Equity Shares shall be locked in as per the applicable provisions of the SEBI ICDR Regulations.
- c) The entire pre-preferential allotment shareholding of the Proposed Allottee shall be locked-in as per Chapter V of the SEBI ICDR Regulations.

17. Payment of Consideration:

In terms of the provisions of Regulation 169(2) of the SEBI ICDR Regulations, an amount equivalent to at least 25% (twenty-five percent) of the total consideration for the Warrants will be payable on the date of preferential allotment of the Warrants.



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The balance upto 75% (seventy-five percent) of the issue price shall be, at the option of the Allottee(s), payable by the Proposed Allotees at the time of allotment of the Equity Shares pursuant to conversion of the Warrants into Equity Shares.

Warrant will be converted at the option of the allottee, into 1 (one) equity share of Face Value of Rs. 10 each at a price of **Rs. 88.88 per share** (including premium of Rs. 78.88 Per Share), determined in accordance with the SEBI ICDR Regulations, at any time within 18 (eighteen) months from the date of allotment of Warrants. In case the Warrant holder does not apply for the conversion of the outstanding Warrants into Equity Shares of the Company within 18 (eighteen) months from the date of allotment of the Warrants, the unexercised Warrants shall lapse and the consideration paid upon each of the said Warrants shall be forfeited and all the rights attached to the Warrants shall lapse automatically.

18. Undertakings:

- i) Neither the Proposed Allottee, the beneficial owners of Proposed Allotees, if any, nor the Company, its Directors and Promoters are fugitive economic offender as defined under SEBI ICDR Regulations.
- ii) The Company undertakes that it shall re-compute the price of the Warrants and/or the number of Equity Shares to be allotted on exercise of the Warrants, in terms of the provisions of SEBI ICDR Regulations as amended wherever it is required to do so.
- iii) The Company further undertakes that if the amount payable on account of the re-computation of price is not paid within the time stipulated in terms of the provisions of the SEBI ICDR Regulations, the Warrants shall continue to be locked in till the time such amount is paid by the proposed allottee.



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- iv) The Company is in compliance and post preferential issue will also be in compliance with the conditions for continuous listing of Equity Shares as specified in the listing agreement with the Stock Exchange(s), where the equity shares of the issuer are listed and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015, as amended or any Circular or Notification as may be issued by SEBI, from time to time or any competent authority concerned.
- v) The Company has obtained the Permanent Account Numbers (PAN) of the proposed allottees, except those allottees which may be exempt from specifying PAN for transacting in the securities market by SEBI before an application seeking in-principal approval is made by the Company to the stock exchange where its equity shares are listed;
- vi) The Company shall be making application seeking in-principal approval to the stock exchange, where its equity shares are listed, on the same day when this notice will be sent in respect of the general meeting seeking shareholders' approval by way of a special resolution.
- vii) The Company is in compliance with the conditions for continuous listing; The company is eligible to make preferential issue to its investors under Chapter V of the SEBI ICDR Regulations.
- viii) The proposed allottees have not sold any of the equity shares during 90 trading days preceding the relevant date;
- ix) The Equity Shares held by the proposed allottees in the Company are in dematerialized form only;
- x) No person belonging to the promoters / promoter group has previously subscribed to any equity shares of the company during the last one year;



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19. Disclosures specified in Schedule VI of SEBI ICDR Regulations, if the issuer or any of its promoters or directors is a willful defaulter or fraudulent borrower:

None of the Company, its directors or Promoters have been declared as wilful defaulter or fraudulent borrower as defined under the SEBI (ICDR) Regulations. None of its Directors or Promoter is a fugitive economic offender as defined under the SEBI (ICDR) Regulations.

20. The current and proposed status of the allottee(s) post the preferential issues namely, promoter or public:

Sr. No.	Name of the Proposed Allottee	Current Status of Proposed Allottee namely Promoter or Public	Proposed Status of Allottee (Post the Preferential Issue namely Promoter or Public
1.	Mr. Ankit Jain	Promoter	Promoter
2.	Mr. Anekant Jain	Promoter	Promoter
3.	M/s. Bennett, Coleman And Company Limited	Public	Public

21. Practicing Company Secretary's Certificate:

The certificate from Mr. Abhishek Jain, Practicing Company Secretary (Membership No: 12714 & COP: 14857), certifying that the preferential issue of Shares is being made in accordance with the requirements of Chapter V of the SEBI ICDR Regulations and the said certificate shall be placed before the shareholders at their proposed Annual General Meeting and the same shall be made available for inspection by the Shareholders at the Company's website at: <https://arhamtechnologies.co.in/>.

22. Dues toward SEBI, Stock Exchange(s) or Depositories:

There are no outstanding dues of the Company payable to SEBI, Stock Exchange or Depositories as on date.



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23. Change in control, if any, upon preferential issue:

Consequent to the proposed preferential issue of Warrants/ Resulting Equity Shares; there shall not be any change in control or change in management of the Company. The preferential issue shall not attract an obligation to make an open offer for shares of the Company under the provisions of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 (as amended).

24. Contribution being made by the promoters or directors either as part of the offer or separately in furtherance of objects:

The total contribution being raised from the Promoter Category who are also directors of the Company is up to **Rs. 12.00 crores (Rupees Twelve Crores Only)** out of total issue proceeds of **Rs. 15.25 Crores (Rupees Fifteen Crores Twenty-Five Lakhs Only)**.

25. Identity of the natural persons who are the ultimate beneficial owners of the shares proposed to be allotted and/or who ultimately control the proposed allottees:

Sr. No.	Name of Proposed Allottees	Ultimate Beneficial Owner
1	Mr. Ankit Jain	Mr. Ankit Jain
2	Mr. Anekant Jain	Mr. Anekant Jain
3	M/s. Bennett, Coleman And Company Limited	None



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26. The names of the proposed allottees, status and the percentage of post preferential offer capital that may be held by them:

S. N	Name of Proposed Allottee	Current Status/ Category	Pre-Preferential Allotment of Equity Shares		Post-Preferential Allotment of Equity Shares	
			No. of Equity Shares	% of Holding	No. of Equity Shares	% of Holding
1	Mr. Ankit Jain	Promoter	3516000	20.78%	4191067	22.49%
2	Mr. Anekant Jain	Promoter	2268000	13.4%	2943067	15.79%
3	M/s. Bennett, Coleman And Company Limited	Non-Promoter Public	-	-	3,65,661	1.96%

27. Undertaking as to re-computation of price and lock-in of specified securities:

Since, the Company's Equity Shares are listed and traded for a period more than 90 trading days, therefore, there is no need for the Company to re-compute the price of Preferential Allotment of the Equity Shares and Convertible Warrants in terms of the provisions of the SEBI (ICDR) Regulations, 2018.



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28. Details of the Directors, Key Managerial Persons or their relatives, in any way, concerned or interested in the said resolution:

Mr. Ankit Jain and Mr. Anekant Jain, members of Promoter Category who intend to subscribe to the Warrants under this Preferential Issue are concerned or interested in the resolution as set out at Item No. 4 along with Mr. Roshan Jain and Mrs. Rukhmini Jain and their relatives.

Save and except the above, none of the Directors, Key Managerial Personnel and/or their relatives is, in any way, concerned or interested, financially or otherwise, in the resolution as set out at Item No. 4 of the Notice.

The Board has considered all relevant aspects in regard to the proposed Preferential Issue including but not limited to the facts inter alia the size of the Issue, faster and more efficient manner of fund raising for expeditious deployment of funds for the objects of the Issue detailed herein, there being no direct or indirect benefit accruing to the promoters/promoter group other than issue of shares upon conversion to the extent of 1.92% of the post issue capital i.e. a negligible dilution. As such, your Directors are of the firm opinion that the proposed Issue of convertible warrants is overall in the best interest of the Company and favourable to all stakeholders concerned as the same is aimed at infusing funds for the growth of the Company within shortest time permitted by the applicable laws. Further, the disclosures made herein and the rationale for the proposed Issue are believed to be sufficient for the decision to be made by the shareholders.

The Board accordingly recommends the Special Resolution as set out in Item no. 4 of this Notice for your approval.

ITEM NO. 05

Pursuant to the following terms being agreed between the Company and its Directors and the recommendation of Audit Committee and Section 62 (3) read with other applicable provisions, if any, including SEBI regulations and in accordance with the Memorandum and Articles of Association of the Company, it is proposed to borrow unsecured loan from the Directors of the Company as and when required subject to overall limit of borrowing of Rs. 300 Crores as sanctioned under Section 180 (1) (c) of the Companies Act, 2013.



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Further, the conversion right attached with the unsecured loan of Directors is proposed to be approved to convert the whole or part of the outstanding loan at the option of Directors into fully paid up equity shares of the Company on the following terms and conditions:

Terms & Conditions:

I. the conversion right reserved as aforesaid may be exercised by the Directors during the continuation of loan;

II. on receipt of the notice of conversion, the Company shall subject to the terms being entered, allot and issue the requisite number of fully paid-up equity shares to the Directors and the Directors may accept the same in satisfaction of the part of the loans so converted;

III. the part of the loan so converted shall cease to carry interest as from the date of conversion and the loan shall stand correspondingly reduced. Upon such conversion, the repayment instalments of the loan payable after the date of conversion as per the terms shall stand reduced proportionately by the amount of the loan so converted. The equity shares so allotted and issued to the Directors shall rank pari passu with the existing equity shares of the Company in all respects.

IV. in the event the Directors exercise the conversion right as aforesaid, the Company shall at its cost get the equity shares, issued to the Directors and list the shares on the Stock exchanges where Company's shares are presently listed and for the said purpose the Company shall take all such steps as may be necessary to ensure that the equity shares are listed on the Stock Exchanges.

V. the loan shall be converted into equity shares at a price to be determined in accordance with the applicable Securities and Exchange Board of India Regulations at the time of such conversion.

VI. the equity shares so allotted pursuant to conversion shall call carry right to receive the dividends and other distributions to be declared in respect of paid up equity share capital of the Company.



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Further, in accordance with the provisions of the Companies Act, 2013, the company shall require to obtain the approval of shareholders by special resolution, for the conversion of the loan into equity shares of the company.

The Board of Directors recommends the passing of this resolution as set out at Item No. 5 of the notice by Special resolution.

None of the Directors, Key Managerial Personnel, relatives of Directors and Key Managerial Personnel of the Company is directly/ indirectly interested in the above resolution except to the extent of their respective interest as shareholders of the Company.

ITEM NO. 06

Details of the existing as well as new material related party transactions with Starshine Ventures Private Limited, including the information required to be disclosed in the Explanatory Statement pursuant to the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are as follows:

(a) name of the related party;	Starshine Ventures Private Limited
(b) Nature of relationship [including nature of its interest (financial or otherwise)]	Enterprises over which relatives of KMP are able to exercise significant influence. Mr. Ankit Jain (Director cum CFO), Mr. Anekant Jain (Director cum CEO) and Mr. Roshan Jain (Managing Director) of the Company are the Directors of Starshine Ventures Private Limited.
c) Type and particulars of proposed transactions;	<ul style="list-style-type: none">• Sale of Goods



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d) the material terms of the contract or arrangement including the value, if any;	Transactions in the ordinary course of business with terms and conditions that are generally prevalent in the industry segments and the market that the Company operates in
e) Tenure of the proposed transactions	Ongoing Transaction exact Tenure undeterminable
f) Value of the proposed transaction	Ongoing Transaction exact value undeterminable.
g) Total transactions for past three years	<ul style="list-style-type: none">• FY 22-23: Rs. 63,99,838.06• FY 23-24: Rs. 12,35,22,193.00• FY 24-25: Rs. 11,75,76,748.00
h) Percentage of Arham Technologies Limited annual consolidated turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction.	16.82%
i) Justification of the proposed transaction	<p>Arham Technologies Limited, engaged in the business of manufacturing and trading of electronic goods under the brand name “Starshine”, has entered into an arrangement with Starshine Venture Private Limited, which undertakes the responsibility of marketing and selling the products primarily through e-commerce platforms.</p> <p>This arrangement enables the Company to leverage the wider online marketplace for increasing sales volumes, enhancing brand visibility, and ensuring efficient distribution of its products. By engaging Starshine Ventures for the e-commerce segment, Arham Technologies Limited can focus on its core competencies of</p>



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	<p>manufacturing and quality control, while Starshine Ventures ensures effective product placement and consumer reach through digital platforms.</p> <p>Accordingly, the proposed transaction is in the ordinary course of business, on an arm's length basis, and is expected to contribute significantly to the overall growth and expansion of the Company's operations.</p>
j) A statement that the valuation or other external report, if any, relied upon by the listed entity in relation to the proposed transaction will be made available through the registered email addresses of the shareholders.	The Company conducts transactions with related parties in its ordinary course of business at prices which are at arm's length. The pricing for such transactions is established generally considering market price for comparable transactions with unrelated parties where available or on cost plus reasonable margin basis.
k) Name of the Director or Key Managerial Personnel, who is related	1. Mr. Ankit Jain 2. Mr. Roshan Jain 3. Mr. Anekant Jain

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

SD/-

Name: Roshan Jain

DIN: 01586321

Designation: Managing Director

Date: 30.08.2025

Place: Raipur



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DIRECTOR'S REPORT

To

The Members of

ARHAM TECHNOLOGIES LIMITED

(Erstwhile “Arham Technologies Private Limited”)

Your directors have pleasure in presenting their 12th Annual Report and the Company's Audited Financial Statements for the financial year ended on 31st March, 2025.

1. FINANCIAL RESULTS OF THE COMPANY:

The Company's financial performance for the year ended 31st March 2025 is summarized below:

(Amount in Rs. Lakhs)

Particulars	Standalone Statement		Consolidated Statement	
	Year Ended 31.03.2025	Year Ended 31.03.2024	Year Ended 31.03.2025	Year Ended 31.03.2024
Revenue From Operation	6,515.75	5,468.98	6,989.35	5,474.16
Other Income	19.71	53.24	19.71	53.24
Total Income	6,535.46	5,522.22	7,009.06	5,527.40
Profit Before Interest and Depreciation	1,125.89	902.72	1288.62	904.04
Less: - Finance Cost	227.38	158.97	227.38	158.97
Less: - Depreciation	109.29	77.41	110.18	77.42
Profit Before Exceptional Item and Tax	789.22	666.34	951.06	667.65
Exceptional Item	-	-	-	-
Profit Before Tax	789.22	666.34	951.06	667.65
Less: - Provision for Tax				
Current Tax	212.59	170.89	242.37	171.05
Current tax expense relating to prior years	-	-	-	-
Deferred Tax Assets/Liability	(18.79)	8.97	(18.85)	9.06



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Net Profit After Tax	595.42	486.48	727.54	487.53
Transfer to General Reserve	595.42	486.48	727.54	487.53
Surplus carried to Balance Sheet	595.42	486.48	727.54	487.53
Earnings per equity share:				
Basic	3.52	5.75	4.30	5.76
Diluted	3.52	5.75	4.30	5.76
Proposed Dividend on Equity Shares	-	-	-	-
Tax on proposed Dividend	-	-	-	-

2. STATE OF COMPANY'S AFFAIRS, RESULT OF OPERATION AND FUTURE OUTLOOK:

STATE OF COMPANY'S AFFAIRS:

Arham Technologies Limited is engaged in manufacturing of LED Smart Televisions, with different screen sizes under our brand 'STARSHINE'. Your Company also manufacture Fans, BLDC Smart Fans, Air Coolers, Washing Machines and Mixer Grinders, through third party manufacturers under our brand 'STARSHINE'. We have network of dealers and distributors across Chhattisgarh, Madhya Pradesh, Odisha, Vidarbha, Andhra Pradesh and parts of Uttar Pradesh.

RESULT OF OPERATION:

During the year under review, the performance of the Company remained satisfactory. The financial highlights are summarized below:

- The Standalone Gross Revenue of the Company stood at INR 6,515.75 Lakhs, while the Consolidated Gross Revenue stood at INR 6,989.35 Lakhs.
- The Gross Profit before interest, depreciation, and tax amounted to INR 1,125.89 Lakhs on a standalone basis and INR 1,288.62 Lakhs on a consolidated basis.
- The Net Profit after tax stood at INR 595.42 Lakhs on a standalone basis and INR 727.54 Lakhs on a consolidated basis.



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The consistent growth in both standalone and consolidated performance reflects the Company's focus on operational efficiency, financial discipline, and strengthening its business fundamentals. The management continues to remain committed towards enhancing shareholder value through sustained growth and profitability.

FUTURE OUTLOOK:

Arham Technologies is poised for an accelerated growth trajectory, powered by strategic market expansion, product innovation, and backward integration capabilities. While we had earlier announced our plans to enter the Electric Vehicle (EV) space, we have strategically placed this initiative on hold. Given the evolving dynamics of the EV sector and the fact that our current expansion roadmap is positioned to deliver superior growth in the near-to-midterm, this calibrated decision allows us to optimize resources and focus on immediate high-potential opportunities.

➤ Penetration into Southern India:

We are aggressively scaling into Southern India—a market defined by entrenched brand loyalty and long-cycle consumer stickiness. By deploying a targeted go-to-market (GTM) strategy, leveraging regional distribution networks, and investing in hyperlocal marketing, we aim to capture significant wallet share and establish enduring market leadership.

➤ Government Contracts as Growth Catalyst:

Public sector contracts present a high-volume, recurring revenue channel with minimal credit risk. By aligning with government procurement programs for electronics and institutional needs, we are embedding ourselves directly into national infrastructure initiatives—driving both topline acceleration and brand credibility.



ARHAM
TECHNOLOGIES LIMITED

(Erstwhile Arham Technologies Private Limited)

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➤ **International Market Expansion:**

Exports represent a transformational lever. We are intensifying our footprint across Asia, the Middle East, and Africa, where demand for Indian-manufactured appliances—particularly ceiling fans—is surging due to their proven efficiency, affordability, and reliability. Our strategy combines robust channel partnerships, trade-led distribution, and targeted branding to position Arham as a trusted name in these emerging economies.

➤ **Backward Integration for Design & Cost Leadership:**

By internalizing sheet metal fabrication and injection moulding for TV, cooler, and select fan components, we are moving up the value chain. This backward integration not only reduces procurement dependencies and input costs but also enhances design agility, enabling faster new product development (NPD), superior industrial design execution, and IP creation. We are further planning capex investments through our subsidiary company Arham Corporate Pvt Ltd. to strengthen this vertical and ensure long-term competitiveness.

➤ **Growth via Interactive Flat Panels & Large Sized Televisions:**

We recently announced a ₹18.5 Cr capex to expand our large-size television production capacity and introduce interactive flat panels. Additionally, the recent GST reduction from 28% to 18% on large-size TVs further enhances affordability, unlocking wider consumer adoption and creating a significant uplift in our revenue trajectory.

The Interactive Flat Panel (IFP) category is experiencing an exponential adoption curve across education and enterprise segments. Our entry into this high-margin, technology-driven vertical will significantly augment the topline and diversify our revenue base while strengthening our positioning as a holistic electronics solution's provider.

3. CHANGE IN NATURE OF BUSINESS, IF ANY:

There is no change in the nature of the business of the Company during current financial year.



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4. CONSOLIDATED FINANCIAL STATEMENT:

The company has incorporated a Wholly Owned Subsidiary Company dated on 19th January, 2024 named "**Arham Corporate Private Limited**". Accordingly, the company has prepared consolidated financial statements of the Company and its subsidiaries for FY 2024-25 have been prepared in compliance with the applicable provisions of the Companies Act, 2013 ('the Act') and as stipulated under Regulation 33 of SEBI Listing Regulations as well as in accordance with the Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015. The audited consolidated financial statements together with the Independent Auditor's Report thereon form part of this Annual Report.

Pursuant to Section 129(3) of the Act, a statement containing the salient features of the Financial Statement of the subsidiary companies is attached to the Financial Statement in **Form AOC-1 attached as per Annexure-I**.

Further, pursuant to the provisions of Section 136 of the Act, the Company will make available the said financial statement of the subsidiary companies upon a request by any Member of the Company or its subsidiary company. These financial statements of the Company and the subsidiary companies will also be kept open for inspection by any member. The members can send an e-mail to support@arhamtechnologies.co.in/cs@arhamtechnologies.co.in upto the date of the AGM and the same would also be available on the Company's website URL:

<https://www.arhamtechnologies.co.in/annual-report>

5. DIVIDEND:

In view of the prevailing business scenario, there is need to conserve funds for the Company. The Board of Directors, therefore, does not recommend any Dividend for the financial year ended 31st March, 2025.



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6. TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013:

The company has transferred INR 595.42 Lakhs to the General Reserves during the current financial year.

7. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THESE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:

There are no material changes and commitment affecting the financial position of the Company which has occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

8. INFORMATION ABOUT SUBSIDIARY/ JOINT VENTURE / ASSOCIATE COMPANY AND DETAILS OF COMPANIES WHICH HAVE BECOME OR CEASED TO BE ITS SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES DURING THE YEAR ALONG WITH REASONS THEREFORE:

The company **does not** have any joint venture or associate Company. The company has Incorporated a Wholly Owned Subsidiary Company dated on 19th January, 2024 named "**Arham Corporate Private Limited**".

9. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:

The provisions of Section 125(2) of the Companies Act, 2013 **do not apply** as there was no dividend declared and paid during the year.



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10. MEETINGS OF THE BOARD OF DIRECTORS:

NUMBER OF MEETING OF THE BOARD:

During the financial year ended 31st March 2025, your directors held 7 (**Seven**) meetings. The dates of Board Meetings are: -

Sr. No.	Date of meeting	Total No. of Directors on the Date of Meeting	No. of Directors attended	% of Attendance
1	15.05.2024	6	6	100
2	29.05.2024	6	6	100
3	05.09.2024	6	6	100
4	22.10.2024	6	6	100
5	14.11.2024	6	6	100
6	29.01.2025	6	6	100
7	31.03.2025	6	6	100

11. AUDITOR'S REPORT:

There are no qualifications or observation or adverse remarks in the Auditors' Report which require any clarification/ explanation. Moreover, notes on financial statements are self-explanatory and needs no further explanation. Hence Board of Director are not required to give any comment under section 134 (3) (f) of Companies Act, 2013.



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12. AUDITORS

A. Statutory Auditors:

M/s. Badhan & Co, Chartered Accountants (FRN. 0004008C), have successfully conducted the Statutory audit of Company for the financial year end 31st March 2025. M/s. MRCA & Associates, Chartered Accountants (FRN: 012690C), Raipur have resigned as Statutory Auditors of the Company which has caused casual vacancy. To fill such casual vacancy, pursuant to the recommendations of Audit Committee the Board has proposed M/s. Badhan & Co, Chartered Accountants (FRN: 0004008C), Chartered Accountants as the Statutory Auditors of the Company upto the Seventeen Annual general Meeting of the Company for 5 (five) consecutive Financial Years.

Further, pursuant to Section 139 of the Companies Act, 2013 M/s. Badhan & Co, Chartered Accountants (FRN. 0004008C) have expressed their willingness to such appointment as Statutory Auditors. They have further confirmed that if appointed, their appointment would be in pursuance to the provisions of Section 139 and 141 of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014.

B. Secretarial Auditors:

During the year, the Company has appointed M/s. Abhishek Jain & Associates Practicing Company Secretaries, a Peer Reviewed Firm, as a Secretarial Auditor pursuant to Section 204 of the Companies Act, 2013 and Rule 9 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 for conducting secretarial audit of the company for the financial year 2024-25. The Secretarial Audit Report as required under section 204 of the Companies Act, 2013 and Rule 9 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 in the **Form MR-3** is annexed herewith for your kind perusal and information as **Annexure-II**.

C. Cost Auditor:

Appointment of Cost Auditor pursuant to provisions of Section 148 of the Companies Act, 2013 is not applicable to the Company.



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D. Internal Auditor:

During the year, the Company has appointed M/s. Agrawal Bafna & Associates, Chartered Accountants (FRN: 027234C), Durg, Chhattisgarh, as an Internal Auditor pursuant to Section 138 of the Companies Act, 2013 to ensure the routine internal audits and controls.

11. DETAILS OF DIRECTORS OR KEY MANAGERIAL PERSONNEL DURING THE FINANCIAL YEAR ENDED 31.03.2025.

The Directors and KMP as on 31st March 2025 are as follows:

Sr. No.	Name	DIN	Designation	Date of Appointment
1.	Mr. Ankit Jain	AIGPJ7531B	Chief Financial Officer	02/06/2022
2.	Mr. Ankit Jain	06381280	Director	27/12/2013
3.	Mr. Anekant Jain	06732591	Director	27/12/2013
4.	Mr. Anekant Jain	AVGPJ0208C	Chief Executive Officer	02/06/2022
5.	Mr. Manish Kumar Agrawal	09781023	Independent Director	01/06/2023
6.	Mr. Saurabh Agrawal	07472972	Independent Director	25/06/2022
7.	Mr. Roshan Jain	06381291	Managing Director	25/06/2022
8.	Mrs. Rukmani Jain	06381287	Non-Executive Woman Director	25/06/2022
9.	Mrs. Pooja Avinash Gandhewar	AORPT2638G	Whole Time Company Secretary	05/08/2022



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12. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL AND THEIR SHAREHOLDING:

A. Remuneration Of Directors

Name	Ankit Jain	Anekant Jain	Roshan Jain
Designation	Executive Director	Executive Director	Managing Director
Shareholding			
Number of Shares	3516000	2268000	3924000
Remuneration			
Basic & D. A	12,75,000	12,75,000	12,75,000
Special Allowance	-	-	-
H.R. A	-	-	-
Transportation	-	-	-
Washing Allowance	-	-	-
Commission	-	-	-
LTA	-	-	-
Medical	-	-	-
Total	12,75,000	12,75,000	12,75,000

B. Remuneration of Key Managerial Personnel

Name	Pooja Avinash Gandhewar
Designation	Company Secretary cum Compliance officer
Salary	2,64,000



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13. PARTICULARS OF EMPLOYEES

Disclosure pertaining to remuneration and other details as required under Section 197 (12) of the Companies Act, 2013 read with rule 5 (1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014, are given in the **Annexure-III** forming part of this report.

14. DISCLOSURES PURSUANT TO SECTION 197 (14) OF THE COMPANIES ACT, 2013:

No Managing Director or Whole-Time Director of the Company was in receipt of any remuneration or commission from the Company's Holding or Subsidiary companies during the financial year.

15. LOANS, GUARANTEES AND INVESTMENTS: -

During the financial year 2024-25, the Company **did not** provide any loans or guarantees or made investment in its subsidiaries, joint ventures, associate companies, other corporate entities, or individuals.

16. DEPOSITS:

The Company has not accepted/ renewed any deposits for the year ended 31st March, 2025.

17. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134 (3) (m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, is annexed herewith as "**ANNEXURE IV**".

18. DISCLOSURE UNDER SEXUAL HARRASSMENT OF WOMEN AT WORK PLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013:

The Company has zero tolerance for sexual harassment at workplace. It has adopted the policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provision of sexual harassment of woman at workplace (prevention, prohibition and redressal) Act, 2013 and the rules thereunder for prevention and redressal of complaints of sexual harassment at work place.



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The Company has not received any complaint regarding sexual harassment during the Financial Year 2024-25.

19. CORPORATE SOCIAL RESPONSIBILITY:

The brief outline of the Corporate Social Responsibility ('CSR') Policy of the Company and the initiatives undertaken by the Company on CSR activities during the year in the format prescribed in the Companies ('CSR Policy') Rules, 2014 are set out in **Annexure V** of this Report.

The Corporate Social Responsibility Committee comprises of

Name of the Directors	Nature of Directorship	Designation in Committee
Mr. Roshan Jain	Managing Director	Chairman
Mr. Anekant Jain	Director	Member
Mr. Ankit Jain	Director	Member

The Committee met two times during the year. The brief outline of the corporate social responsibility (CSR) policy of the Company is available on the website of the Company at <https://arhamtechnologies.co.in/committeesOfTheBoard>.

20. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to the requirement under section 134 (3) (c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

- a) in the preparation of the annual accounts for the financial year ended 31st March, 2025, the applicable accounting standards read with requirement set out under Schedule III of the Companies Act, 2013 had been followed and there is no material departure from the same;
- b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at the end of the financial year 31st March, 2025 and of the profit of the company for that period;



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- c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) The directors had prepared the annual accounts on a going concern basis; and
- e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

21. DECLARATION BY INDEPENDENT DIRECTORS:

The Company has received necessary declaration from each independent director under Section 149 (7) of the Companies Act, 2013, that he/she meets the criteria of independence laid down in Section 149 (6) of the Companies Act, 2013 and Regulation 16 (1) (b) and 25 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

22. AUDIT COMMITTEE: - {Section 177 (8)}

The Audit Committee had duly formed in line with the provisions of Section 177 (8) of the Companies Act, 2013. The details of the Committee are available on the website of the Company at <https://arhamtechnologies.co.in/investor-relation/> and it comprises of following persons;

- | | |
|------------------------|------------|
| 1. Mr. Saurabh Agrawal | - Chairman |
| 2. Mr. Manish Agrawal | - Member |
| 3. Mr. Ankit Jain | - Member |

Note: During the year under review, the composition of the Audit Committee of the company was not changed.

Sr. No.	Date of meeting	Total No. of Members on the Date of Meeting	No. of Members attended	% of Attendance
1.	15/05/2024	3	3	100%
2.	05/09/2024	3	3	100%
3.	14/11/2024	3	3	100%



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4.	29/01/2025	3	3	100%
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23. COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE OF A DIRECTOR AND OTHER MATTERS PROVIDED UNDER SUB-SECTION (3) OF SECTION 178:

The Nomination and Remuneration committee had duly formed in line with the provisions of Section 178 of the Companies Act, 2013. The details of the Committee are available on the website of the Company at <https://arhamtechnologies.co.in/investor-relation/> and it comprises of following persons;

- | | |
|------------------------|------------|
| 1. Mr. Manish Agrawal | - Chairman |
| 2. Mr. Saurabh Agrawal | - Member |
| 3. Mrs. Rukmani Jain | - Member |

Note: During the year under review, the composition of the Nomination and Remuneration Committee of the company was not changed.

Sr. No.	Date of meeting	Total No. of Members on the Date of Meeting	No. of Members attended	% of Attendance
1.	04/04/2024	3	3	100%
2.	03/09/2024	3	3	100%



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24. STAKEHOLDER RELATIONSHIP COMMITTEE: - {Section 178}

The Stakeholder Relationship Committee had duly formed in line with the provisions of Section 178 of the Companies Act, 2013. The details of the Committee are available on the website of the Company at <https://arhamtechnologies.co.in/investor-relation/> and it comprises of following persons;

- | | |
|-----------------------|------------|
| 1. Mr. Manish Agrawal | - Chairman |
| 2. Mr. Ankit Jain | - Member |
| 3. Mrs. Rukmani Jain | - Member |

Sr. No.	Date of meeting	Total No. of Members on the Date of Meeting	No. of Members attended	% of Attendance
1.	04/04/2024	3	3	100%

25. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

A. Buy Back of Securities

The Company has **not** bought back any of its securities during the year under review.

B. Sweat Equity

The Company has **not** issued any Sweat Equity Shares during the year under review.



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C. Bonus Shares

During the year under review, the Company has capitalized its reserves amounting to Rs. 8.46 lakhs and issued Bonus Shares to the shareholders in the ratio of **1:1**, thereby increasing the paid-up share capital of the Company. The Bonus issue was made out of the Company's free reserves, in compliance with the provisions of the Companies Act, 2013 and rules made thereunder, and other applicable statutory requirements.

The Board of Directors expresses its gratitude to the shareholders for their continued trust and support.

D. Employees Stock Option Plan (ESOP)

The Company has implemented the **ATL Employee Stock Plan 2024** under which up to **169,200 equity shares of Rs. 10/- each** may be allotted to eligible employees. The Company has received **in-principal approval from NSE** for listing of these shares. The ESOP is designed to attract, retain, and motivate employees by aligning their interests with the long-term growth and performance of the Company, in accordance with SEBI (Share Based Employee Benefits) Regulations, 2021.

26. FORMAL ANNUAL EVALUATION:

Your Board has devised an Evaluation Policy for evaluating the performance of the Board, its Committees, Executive Directors, and Independent Directors. Based on the same, the performance was evaluated for the financial year ended March 31, 2025. As part of the evaluation process, the performance of Non-Independent Directors, the Chairman and the Board was conducted by the Independent Directors.

The performance evaluation of the respective Committees and that of Independent and Non-Independent Directors was done by the Board excluding the Director being evaluated.

The policy inter alia provides the criteria for performance evaluation such as Board effectiveness, quality of discussion, contribution at the meetings, business acumen, strategic thinking, time commitment, and relationship with the stakeholders, corporate governance practices, contribution of the committees to the Board in discharging its functions etc.



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27. RELATED PARTY TRANSACTIONS:

The particulars of every contract or arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 are disclosed in Form No. AOC-2 as **Annexure-VI**.

28. INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The Company has adequate and efficient internal and external control system, which provides protection to all its assets against loss from unauthorized use and ensures correct reporting of transactions.

The internal control systems are further supplemented by internal audits carried out by the respective Internal Auditors of the Company and Periodical review by the management. The Company has put in place proper controls, which are reviewed at regular intervals to ensure that transactions are properly authorized, correctly reported and assets are safeguarded.

29. RISK MANAGEMENT:

Your Board has adopted a well-defined process for managing its risks on an ongoing basis and for conducting the business in a risk conscious manner. The Company has a structured and comprehensive Risk Management Frame work under which the risks are identified, assessed, trace, monitored and reported as a part of normal business practice. The Risk Management System is fully aligned with the corporate and operational objectives. There is no element of risk which in the opinion of the Board may threaten the existence of the Company.

30. MAINTENANCE OF COST RECORDS:

Maintenance of cost records as specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013, has been made and maintained by the Company.



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31. VIGIL MECHANISM/WHISTLE BLOWER POLICY

In order to ensure that the activities of the Company and its employees are conducted in a fair and transparent manner by adoption of highest standard of professionalism, honesty, integrity and ethical behavior, the Company has adopted a vigil mechanism policy. The mechanism of whistle blower policy is in place.

32. MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

In terms of the provisions of Regulation 34 and schedule V of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 the Management's discussion and analysis report is annexed in **Annexure-VII**.

33. WEBSITE:

The Company is maintaining its functional website and the website contains basic as well as investor's related information. The link of website is <https://arhamtechnologies.co.in/>

34. CORPORATE GOVERNANCE:

As a good corporate governance practice the Company has generally complied with the corporate governance requirements. Our disclosures seek to attain the best practices in corporate governance. We also endeavor to enhance long-term shareholder value and respect minority rights in all our business decisions.

As our company has been listed on EMERGE Platform (SME) of NSE Limited, therefore by virtue of Regulation 15 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 the compliance with the corporate Governance provisions as specified in regulation 17 to 27 and Clause (b) to (i) of sub regulation (2) of Regulation 46 and Para C D and E of schedule V are not applicable to the company. Hence, corporate governance report does not form a part of this Board Report, though we are committed towards best corporate governance practices.



(Erstwhile Arham Technologies Private Limited)

CIN: L52335CT2013PLC001207

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35. DETAILED REASON OR REPORT ON REVISION OF FINANCIAL STATEMENTS:

There is no revision of financial statement. Hence, it is not applicable to your company.

36. GENERAL MEETING:

The Directors state that the applicable secretarial standard i.e. SS-2, relating to 'General Meeting', has been duly followed by the Company

Details of the General Meetings of the Company held during the financial year along with summary of Resolutions passed thereat, as more particularly set out in the respective notices of such General Meetings, as passed by the Members, are as follows:

AGM /EGM	Day, Date, Time and Venue	Particulars of Resolution
Extra Ordinary General Meeting	Friday, 12 th April, 2024 at 12:30 p.m. at Plot No. 15, Electronic Manufacturing Cluster, Sector 22, Village Tuta, Atal Nagar, Nava Raipur Chhattisgarh, 492015 India	<ol style="list-style-type: none">1. To Increase the authorised share capital of the company and consequential amendment in memorandum of association of the Company.2. To Consider and approve the matter regarding issue of bonus shares to the equity shareholders.3. To Increase the limit of fresh issue of shares through further public offer (FPO).



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Extra Ordinary General Meeting	Monday, 24 th February, 2025 at 03:00 p.m at Plot No. 15, Electronic Manufacturing Cluster, Sector 22, Village Tuta, Atal Nagar, Nava Raipur Chhattisgarh, 492015 India	1. To Increase the authorised share capital of the company and consequential amendment in memorandum of association of the Company. 2. To Appointment of statutory auditor to fill casual vacancy.
Annual General Meeting	Monday, 30 th September, 2024 at 04.00 p.m. at Plot No. 15, Electronic Manufacturing Cluster, Sector 22, Village Tuta, Atal Nagar, Nava Raipur, Chhattisgarh, 492015 India	1. Adoption of Audited Financial Statements. 2. Re-appointment of a Director. 3. To consider and approve ATL Employee Stock Plan 2024 and grant of Employee Stock options to Eligible Employees.

37. REPORTING OF FRAUD:

The Auditors of the Company have not reported any fraud as specified under Section 143 (12) of the Companies Act, 2013.

38. ANNUAL RETURN:

Pursuant to the provisions of Sections 92 (3) and 134 (3) (a) of the Companies Act, 2013, copy of the Annual Return of the Company have been uploaded on the Company's website <https://arhamtechnologies.co.in/investor-relation/> in e-form MGT-7 for the financial year ended March 31, 2025.



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39. MATERNITY BENEFIT PROVIDED BY THE COMPANY UNDER MATERNITY BENEFIT ACT 1961:

The Company declares that it has duly complied with the provisions of the Maternity Benefit Act, 1961. All eligible women employees have been extended the statutory benefits prescribed under the Act, including paid maternity leave, continuity of salary and service during the leave period, and post-maternity support such as nursing breaks and flexible return-to-work options, as applicable. The Company remains committed to fostering an inclusive and supportive work environment that upholds the rights and welfare of its women employees in accordance with applicable laws.

40. DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE 2016:

During the financial year under review, there were no application/s made or proceeding were pending in the name of the company under the Insolvency and Bankruptcy Code, 2016.

41. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVALING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS:

During the Financial year under review, there were no one-time settlement of Loans taken from Banks and Financial institutions.

42. AUDIT TRAIL APPLICABILITY (AUDIT AND AUDITORS) RULES 2014 - RULE 11 OF THE COMPANIES ACT 2013:

The Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software's and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.



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43. APPOINTMENT OF DESIGNATED PERSON (MANAGEMENT AND ADMINISTRATION)

RULES 2014 - RULE 9 OF THE COMPANIES ACT 2013:

In accordance with Rule 9 of the Appointment of Designated Person (Management and Administration) Rules 2014, it is essential for the company to designate a responsible individual for ensuring compliance with statutory obligations.

The company has proposed and appointed a Designated person in a Board meeting and the same has been reported in Annual Return of the company.

44. COMPLIANCE WITH SECRETARIAL STANDARD:

The Company Has Complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors issued by The Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013.

45. ACKNOWLEDGEMENT:

Your directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers, Vendors and Shareholders during the year under review and look forward to their continued co-operation in the years to come.

Your directors also wish to place on record their deep sense of appreciation for the committed service of the Executives, staff and Workers of the Company.

For and on behalf of the Board of Directors

SD/-

SD/-

Managing Director

Director

Date: 26.08.2025

Place: Raipur

DIN

06381291

DIN

06381280

NAME

Roshan Jain

NAME

Ankit Jain



(Erstwhile Arham Technologies Private Limited)

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ANNEXURE I

Form AOC- 1

(Pursuant to first proviso to sub-section (3) of section 129 read with Rule 5 of

Companies (Accounts) Rules, 2014)

Part A - Subsidiaries

(Amount in Lakhs)

Name of the subsidiary	Arham Corporate Private Limited
The date since when subsidiary was acquired	19/01/2024
Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	NA
Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	NA
Share capital	10.00
Reserves and surplus	133.18
Total assets	508.03
Total Liabilities	508.03
Investments	-
Turnover	473.60
Profit before taxation	161.85
Provision for taxation	29.74
Profit after taxation	132.11
Proposed Dividend	-
Extent of shareholding (in percentage)	



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venture is not consolidated								
Net worth attributable to shareholding as per latest audited Balance Sheet	-	-	-	-		-	-	-
Profit or Loss for the year	-	-	-	-		-	-	-
i. Considered in Consolidation	-	-	-	-		-	-	-
ii. Not Considered in Consolidation								

For and on behalf of the Board of Directors

SD/-

SD/-

Managing Director

Director

DIN 06381291 **DIN** 06381280

Date: 26.08.2025

Place: Raipur

NAME Roshan Jain

NAME Ankit Jain



(Erstwhile Arham Technologies Private Limited)

CIN: L52335CT2013PLC001207

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ANNEXURE - II

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025

[Pursuant to section 204 (1) of the Companies Act, 2013 and Rule No. 9 of Companies

(Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

The Members of

Arham Technologies Limited

(Formerly known as “Arham Technologies Private Limited”)

Plot No. 15 Electronic Manufacturing Cluster, Sector 22, Village Tuta,

Atal Nagar, Nava Raipur 492015.

I have conducted the secretarial audit of the compliances of applicable statutory provisions and the adherence to good corporate practices by “Arham Technologies Limited” (formerly known as “Arham Technologies Private Limited” hereinafter called as company), secretarial audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts / statutory compliances and expressing my opinion thereon.

Based on my verification of the Company’s books, paper, minutes, forms and returns and other records maintained by the Company and also the information provided by its officer, agents and authorized representative during the conduct of secretarial audit, I hereby report that in my opinion, the company has during the audit period covering the financial year ended on 31st March, 2025 complied with the statutory provisions listed thereunder and also that the company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made thereunder:



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I have examined the books, paper, minutes books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2025 according to the provisions of:

The Companies Act, 2013 (the Act) and the rules made there under;

- (i) The Securities Contract (Regulation) Act, 1956 ('SCRA') and the rules made there under;
- (ii) The Depositories Act, 1996 and Regulations and Bye-laws framed there under;
- (iii) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
(Not applicable during the reporting period)
- (iv) The following Regulations and Guideline prescribe under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'): -
 - a) The Securities and Exchange Board of India (Substantial Acquisition of Share and Takeover) Regulation, 2011;
 - b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation, 2018;
 - d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulation, 2021;
 - e) The Securities and Exchange board of India (Issue and Listing of Debt Securities) Regulation, 2008; **(Not applicable during the reporting period)**
 - f) The Securities and Exchange Board of India (Registrar to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act, and dealing with the Client;
 - g) The Securities and Exchange Board of India (Delisting of Equity Share) Regulations, 2021; **(Not applicable during the reporting period)**



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- h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable during the reporting period)**
 - i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (v) Other Laws applicable to the Company;
- a) The Contract Labour (Regulation and Abolition) Act, 1970
 - b) The Environment (Protection) Act, 1986
 - c) The Water (Prevention and Control of Pollution) Act, 1974

As per the information provided by management, the Company has complied with all other laws as specifically applicable to it.

I have also examined the compliance with the applicable clause of following;

- I. Secretarial Standards issued by The Institute of Company Secretaries of India.
- II. The Listing Agreement entered into by the Company with NSE Limited.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. as mentioned above;

I further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors.

- The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
- Adequate notice was given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance for meetings other than those held at shorter notice, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.



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- All decisions at Board Meetings were carried out unanimously as recorded in the minutes of the meetings of Board of Directors.

I further report that during the audit period, no events occurred which had bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

I further report that there are adequate systems and processes in the company that commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

For M/s Abhishek Jain & Associates

Practicing Company Secretaries

SD/-

CS Abhishek Jain

Proprietor

FCS No: 12714

COP: 14857

UDIN: F012714G000774684

Date: 14/07/2025

Place: Raipur



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“ANNEXURE A”

To,

The Members of

Arham Technologies Limited

(Formerly known as “Arham Technologies Private Limited”)

Plot No. 15 Electronic Manufacturing Cluster, Sector 22, Village Tuta,

Atal Nagar, Nava Raipur 492015.

Our report of even date is to be read along with this letter.

Management's Responsibility:

1. Maintenance of Secretarial records is the responsibility of management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on the test basis to ensure that correct facts are reflected in Secretarial records. I believe that the processes and practices I followed provide a reasonable basis for our opinion.

Auditor's Responsibility:

3. We have not verified the correctness and appropriateness of financial records and books of accounts of the Company, the scope of our audit does not include financial laws.
4. Where ever required, we have obtained the Management representation about compliance of laws, rules and regulations and happenings of events etc.
5. The compliance of provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.



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Disclaimer

6. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of efficacy or effectiveness with which the management has conducted the affairs of the Company.

For M/s Abhishek Jain & Associates

Practicing Company Secretaries

SD/-

CS Abhishek Jain

Proprietor

FCS No: 12714

COP: 14857

UDIN: F012714G000774684

Date: 14/07/2025

Place: Raipur



(Erstwhile Arham Technologies Private Limited)

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ANNEXURE-III

Particulars of Employees

Statement of Disclosure of Remuneration under Section 197 of the Companies Act, 2013 and Rule 5 (1) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

- I. Ratio of the remuneration of each Director to the median remuneration of Employees of the Company for the financial year 2024-25, the percentage increase in remuneration of Directors, Chief Financial Officer and Company Secretary during the financial year 2024-25.

Sr. No.	Name of the Director / KMP and Designation	Remuneration of Director / KMP for FY 2024-25 (Incl: Non-Executive Independent Director)	Remuneration of Director/ KMP for the FY 2023-24	% Increase (Decrease) in remuneration in the FY 2024-25	Ratio of Remuneration of each Director/ KMP to median remuneration of employees
1.	Ankit Jain (Executive Director)	12,75,000.00	9,12,000.00	39.80%	5.49:1
2.	Anekant Jain (Executive Director)	12,75,000.00	9,12,000.00	39.80%	5.49:1
3.	Roshan Jain (Executive Director)	12,75,000.00	9,12,000.00	39.80%	5.49:1
4.	Pooja Gandhewar (Company Secretary)	2,64,000.00	2,64,000.00	-	1.14:1



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- II. Percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year – As stated above in item no. (I).

- III. Percentage increase in the median remuneration of employees in the financial year -
The Median remuneration of employees was Rs. 2,32,020/- during the year 2024-25 as compared to Rs. 2,13,360/- in the previous year (2023-24). There is an increase in the median remuneration of employees due to increase in employees during the year under review.

- IV. Number of permanent employees on the rolls of company –
The Company has 52 permanent employees on its rolls.

- V. Affirmation that the remuneration is as per the remuneration policy of the company.
During the period under review, the Company has paid the managerial remuneration as per limit as stipulated under Section 197 of the Companies Act, 2013 and special resolution passed by the Company Annual General Meeting held on dated 26th September 2023.

- VI. The provisions of the Section 197 (12) of the Companies Act 2013 read with Rules 5 (2) and Rule 5 (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014 are **not** applicable to the Company.

For and on behalf of the Board of Directors

SD/-

Ankit Jain

Director

DIN: 06381280



(Erstwhile Arham Technologies Private Limited)

CIN: L52335CT2013PLC001207

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ANNEXURE - IV

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

(A) Conservation of energy-

- (i) The steps taken or impact on conservation of energy;

The Company is committed to conserve energy and making the best use of this scarce resource.

- (ii) The steps taken by the company for utilising alternate sources of energy

No alternate source of energy was used during the financial year under review.

- (iii) The capital investment on energy conservation equipments

No specific investment made during the financial year on energy conservation equipment.

(B) Technology absorption-

- (i) The efforts made towards technology absorption;

The technology used for the existing project is fully indigenous. The works departments of the Company are always in pursuit of finding ways and means to improve the performance, quality and cost effectiveness of its products. The consistent efforts are made for the upgradation of technology being used by the Company as a continuous exercise.

- (ii) The benefits derived like product improvement, cost reduction, product development or import substitution;

Continuous value engineering activities is currently being undertaken for improving profitability.

- (iii) In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-

- (a) the details of technology imported;
- (b) the year of import;
- (c) whether the technology been fully absorbed; NIL



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- (d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and
- (iv) the expenditure incurred on Research and Development: Nil

(C) Foreign exchange earnings and Outgo:

(Amount in Rs. Lakhs)

Sl. No.	Particulars	Year Ended 31.03.2025	Year Ended 31.03.2024
A	Foreign exchange earnings	19.46	19.91
B	Value of Import on CIF basis	246.72	552.96

For and on behalf of the Board of Directors

SD/-

SD/-

Managing Director

Director

Date: 26.08.2025

DIN 06381291

DIN 06381280

Place: Raipur

NAME Roshan Jain

NAME Ankit Jain



(Erstwhile Arham Technologies Private Limited)

CIN: L52335CT2013PLC001207

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Annexure - V

Annual Report on Corporate Social Responsibility (CSR) Activities

[Pursuant to Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014]

1. Brief outline on CSR Policy of the Company:

The main objective of the CSR Policy is to lay down guidelines for Arham Technologies Limited (hereinafter referred to as ‘the Company’) to make CSR as one of the key focus areas to adhere to global interest in environment and society that focuses on making a positive contribution to society through effective impact and sustainable development programs.

This Policy covers the proposed CSR activities to be undertaken by the Company and ensuring that they are in line with Schedule VII of the Act as amended from time to time. It covers the CSR activities which are being carried out in India only and includes strategy that defines plans for future CSR activities.

2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Mr. Ankit Jain	Director	2	2
2.	Mr. Anekant Jain	Director	2	2
3.	Mr. Roshan Jain	Managing Director	2	2

3. Web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company: Not Applicable



(Erstwhile Arham Technologies Private Limited)

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Tel-9925130931. Email- support@arhamtechnologies.co.in

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Tel-07712223415. www.arhamtechnologies.co.in

4. The details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report): Not Applicable to the Company, since the Company did not meet the criteria specified under Section 135(5) of the Companies Act, 2013.
5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any:

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1	2023-24	Not Applicable	Not Applicable
2	2022-23	Not Applicable	Not Applicable
3	2021-22	Not Applicable	Not Applicable

6. Average net profit of the company as per section 135(5): INR 5,19,70,333.33 (Indian Rupees Five Crores Nineteen Lakhs Seventy Thousand Three Hundred and Thirty-Three Only).
7. (a) Two percent of average net profit of the company as per section 135(5): INR 10,39,406.67 (Indian Rupees Ten Lakh Thirty-Nine Thousand Four Hundred and Six Only)
 - (b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years: NIL
 - (c) Amount required to be set off for the financial year, if any: NA
 - (d) Total CSR obligation for the financial year (7a+7b-7c): INR 10,39,406.67 (Indian Rupees Ten Lakh Thirty-Nine Thousand Four Hundred and Six Only).
8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year (Amount in INR)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6)	Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5)			
INR 10,39,445.00	Amount	Date of transfer	Name of the Fund	Amount	Date of transfer
	NIL	NA	NA	NIL	NA



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(b) Details of CSR amount spent against ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No).	Location of the project.	Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.
				State. District.			Name. CSR registration number.
Not Applicable							

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project.	Amount allocated for the project.	Project duration.	Amount spent in the current financial Year (Amount in INR)	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency
1.	Training Institute for ladies to Train and provide job the trainees	Clause ii	Yes	Chhattisgarh, Raipur	01.04.2024 31.03.2025	10,39, 406.00	10,39, 445 .00	Nil	No	Skills Shala Foundation
										CSR Registration number.



ARHAM TECHNOLOGIES LIMITED

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Tel-9925130931 Email-support@arhamtechnologies.co.in

TCP-5525135351, Email: Support@arhamtechnologies.co.in
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Tel-07712223415, www.arhamtechnologies.co.in

- (d) Amount spent in Administrative Overheads: Nil
 - (e) Amount spent on Impact Assessment, if applicable: Nil
 - (f) Total amount spent for the Financial Year (8b+8c+8d+8e): INR 10,39,445.00 (Indian Rupees Ten Lakh Thirty-Nine Thousand Four Hundred and Forty-Five Only).
 - (g) Excess amount for set off, if any

Sl. No.	Particular	Amounts
(i)	Two percent of average net profit of the company as per section 135(5)	10,39,406.67
(ii)	Total amount spent for the Financial Year	10,39,445.00
(iii)	Excess amount spent for the financial year [(ii)-(i)]	0.00
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	--
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	0.00

9. (a) Details of Unspent CSR amount for the preceding three financial years:

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):



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10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year: **No such case**

(a) Date of creation or acquisition of the capital asset(s): **Not Applicable**

(b) Amount of CSR spent for creation or acquisition of capital asset: **Not Applicable**

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.: **Not Applicable**

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset): **Not Applicable**

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5): **Not Applicable**

Signature:

SD/-

Name: Roshan Jain

Designation: Managing Director and Chairman of CSR Committee

Date: 26/08/2025



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ANNEXURE – VI

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

12. Details of contracts or arrangements or transactions not at arm's length basis: Not Applicable.

Sr. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	N.A.
b)	Nature of contracts/arrangements/transaction	N.A.
c)	Duration of the contracts/arrangements/transaction	N.A.
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	N.A.
e)	Justification for entering into such contracts or arrangements or transactions'	N.A.
f)	Date of approval by the Board	N.A.
g)	Amount paid as advances, if any	N.A.
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	N.A.



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13. Details of material contracts or arrangement or transactions at arm's length basis:

Name (s) of the related party and nature of relationship	Nature of contracts/arrangements/transactions	Duration of the contracts / Arrangements / transactions	Salient terms of the contracts or arrangement s or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advance s, if any (Rs. In Lakhs)
Starshine Ventures Private Limited	Sale of goods	Ongoing	N.A.	Ongoing	Nil

For and on behalf of the Board of Directors

Date: 26.08.2025

Place: Raipur

SD/-
Managing Director

DIN 06381291

NAME Roshan Jain

SD/-
Director

DIN 06381280

NAME Ankit Jain



(Erstwhile Arham Technologies Private Limited)

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ANNEXURE- VII

Management Discussion and Analysis Report

Industrial Structure and Developments:

Arham Technologies Limited, a company listed on the NSE EMERGE platform (formerly Arham Technologies Private Limited), is engaged in the manufacturing of LED Smart Televisions under our brand 'STARSHINE', available in multiple screen sizes. In addition, we produce fans, air coolers, and mixer grinders through third-party manufacturers under the same brand.

Our products are distributed through a network of dealers and distributors across Chhattisgarh, Madhya Pradesh, Odisha, Vidarbha, Andhra Pradesh, and parts of Uttar Pradesh.

Strategically located in the Electronic Manufacturing Cluster (EMC) of the Smart City of Raipur, we benefit from excellent connectivity, access to central India markets, and proximity to an inland port, which reduces import-export costs compared to congested ports like Nhava Sheva. The central location provides strong logistical advantages and allows easy access to seven neighboring states: Odisha, Andhra Pradesh, Telangana, Maharashtra, Madhya Pradesh, Uttar Pradesh, and Jharkhand.

For the financial year 2024–25, the Company reported the following financial performance:

Sr. No	Particulars	Standalone (INR Lakhs)	Consolidated (INR Lakhs)
1	Gross Revenue	6,515.75	6,989.35
2	Gross Profit (before interest, depreciation, and tax)	1,125.89	1,288.62
3	Net Profit (after tax)	595.42	727.54



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Internal Control System and their adequacy:

The Company has a robust internal control framework to safeguard its assets and ensure accurate reporting of financial transactions. Key measures include:

- Regular internal audits by the Internal Auditors.
- Periodical management reviews.
- Ensuring proper authorizations for all transactions.

Controls are periodically reviewed to maintain compliance and operational efficiency.

Opportunities and Threats:

Opportunities:

- **Geographical Expansion:** Growing demand in new domestic and international markets.
- **Technological Advancement:** Adoption of emerging technologies and innovative manufacturing processes.
- **Promoter Expertise:** Extensive industry experience ensures efficient operations.;
- **Collaborative Ecosystem:** EMC cluster facilitates co-development, partnerships, and innovation.
- **Government Support:** Incentives, grants, and policy support under schemes like Make in India and Digital India.
- **Strategic Location:** Reduced transport costs and shorter delivery times to domestic and international markets.
- **Skilled Workforce:** Access to talent and partnerships with educational institutions enable continuous workforce development.
- **Sustainability and Innovation:** Smart city infrastructure encourages green practices and advanced technologies (IoT, AI).



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Threats:

- Intense Competition:** Clustered operations may lead to price wars and resource constraints.
- Dependency on Cluster Infrastructure:** Delays in shared services could affect production.
- Regulatory Compliance:** Stricter oversight may increase operational costs.
- Supply Chain Risks:** Reliance on external suppliers could create vulnerabilities.
- Economic and Political Factors:** Changes in trade policies or economic downturns may impact revenue.
- Environmental and Sustainability Pressures:** Compliance with stricter environmental regulations may increase costs.

Segment-wise or Product-wise Performance:

The Company operates in a **single segment** of LED televisions and home appliances under the brand '**STARSHINE**'.

Particulars	Standalone Statement		Consolidated Statement	
	Year Ended 31.03.2025	Year Ended 31.03.2024	Year Ended 31.03.2025	Year Ended 31.03.2024
Revenue From Operation	6,515.75	5,468.98	6,989.35	5,474.16
Other Income	19.71	53.24	19.71	53.24
Total Income	6,535.46	5,522.22	7,009.06	5,527.40
Profit Before Interest and Depreciation	1,125.89	902.72	1288.62	904.04
Less: - Finance Cost	227.38	158.97	227.38	158.97
Less: - Depreciation	109.29	77.41	110.18	77.42
Profit Before Exceptional Item and Tax	789.22	666.34	951.06	667.65
Exceptional Item	-	-	-	-
Profit Before Tax	789.22	666.34	951.06	667.65
Less: - Provision for Tax				
Current Tax	212.59	170.89	242.37	171.05
Current tax expense relating to prior years	-	-	-	-
Deferred Tax Assets/Liability	(18.79)	8.97	(18.85)	9.06



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Net Profit After Tax	595.42	486.48	727.54	487.53
Transfer to General Reserve	595.42	486.48	727.54	487.53
Surplus carried to Balance Sheet	595.42	486.48	727.54	487.53
Earnings per equity share:				
Basic	3.52	5.75	4.30	5.76
Diluted	3.52	5.75	4.30	5.76
Proposed Dividend on Equity Shares	-	-	-	-
Tax on proposed Dividend	-	-	-	-

Dividend and Reserves:

- Proposed Dividend: NIL
- Transfer to General Reserve: Standalone INR 595.42 Lakhs
- Surplus carried to Balance Sheet: Standalone INR 595.42 Lakhs

Earnings per Equity Share:

- Standalone: 3.52
- Consolidated: 4.30



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Financial Performance Analysis:

The Company has shown **healthy growth** in revenue and profitability for FY 2024–25:

- **Standalone Revenue Growth:** 19.2% increase from FY 2023–24 (INR 5,468.94 Lakhs → INR 6,515.75 Lakhs).
- **Standalone Net Profit Growth:** 22.3% increase (INR 486.48 Lakhs → INR 595.42 Lakhs).
- **Consolidated Revenue:** INR 6,989.35 Lakhs
- **Consolidated Net Profit:** INR 727.54 Lakhs

The Management remains confident about achieving higher growth in the coming years.

Material Developments in Human Resources and Industrial Relations:

Employees are considered the Company's most valuable asset. Key initiatives include:

- Team-building and employee welfare programs.
- Skill development and professional training.
- Maintaining harmonious industrial relations, focusing on improving productivity and quality.

Key Financial Ratios and Variance Analysis:

Sr. No	Ratio	Formula	FY 2024-25	FY 2023-24	Variance (%)	Reason for Variance
1	Current Ratio	Current Assets / Current Liabilities	1.68	1.86	(9.68)	Slight reduction in current assets relative to liabilities.
2	Debt-Equity Ratio	Total Debt / Shareholder's Equity	1.62	2.33	(30.47)	Repayment of borrowings and higher equity retention.



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3	Debt Service Coverage Ratio	Earnings for Debt Service / Debt Service	5.08	6.31	(19.49)	Higher finance cost despite growth in operating profit.
4	Return on Equity	PAT / Average Shareholder's Funds	0.47	0.58	(18.97)	Net profit growth proportionately lower than equity growth.
5	Inventory Turnover Ratio	COGS / Average Inventory	1.92	2.98	(35.57)	Higher inventory maintained to meet expected demand.
6	Trade Receivables Turnover Ratio	Net Credit Sales / Average Receivables	6.20	5.78	7.26	Improved collection efficiency.
7	Trade Payables Turnover Ratio	Net Purchases / Average Payables	17.31	33.69	(48.61)	Longer payment cycles to optimize working capital.
8	Net Capital Turnover Ratio	Net Sales / Working Capital	5.75	6.25	(8.00)	Increase in working capital for business expansion.
9	Net Profit Ratio	PAT / Net Sales	0.09	0.09	0	Stable profitability margins.
10	Return on Capital Employed	(PAT + Finance Cost) / Capital Employed	0.18	0.18	0	No significant change.



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Conclusion:

The Company's operations, financial performance, and internal controls remain robust. Opportunities in emerging markets, technology, and government initiatives, coupled with strategic location and skilled workforce, position the Company for **sustainable growth**. Continuous risk management, regulatory compliance, and operational improvements will remain **key focus areas** to maintain competitive advantage.

For and on behalf of the Board of Directors

SD/-

Managing Director

SD/-

Director

Date: 26.08.2025

DIN 06381291

DIN 06381280

Place: Raipur

NAME Roshan Jain

NAME Ankit Jain



(Erstwhile Arham Technologies Private Limited)

CIN: L52335CT2013PLC001207

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CFO CERTIFICATION

To

**The Board of Directors,
Arham Technologies Limited**

(Formerly known as “Arham Technologies Private Limited”)

In relation to the Audited Financial Accounts of the Company as at March 31st 2025, I hereby certify that:

- (a) I have reviewed financial statements and the cash flow statement for the year ended March 31st, 2025 and that to the best of my knowledge and belief:
 - (i) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - (ii) These statements together present a true and fair view of the Company’s affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- (b) There is, to the best of my knowledge and belief, no transactions entered into by the Company during the year ended March 31st 2025, which is fraudulent, illegal or violative of the Company’s code of conduct.
- (c) I accept responsibility for establishing and maintaining internal controls for financial reporting and I have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and I have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which I am aware and the steps taken or proposed to be taken to rectify these deficiencies.
- (d) I have indicated to the auditors and the Audit committee, wherever applicable:



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- (i) Significant changes in internal control over financial reporting during the year;
 - (ii) Significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
 - (iii) Instances of significant fraud of which they have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.
- (e) Members of the board of directors and senior management personnel have affirmed compliance with the code of conduct of board of directors and senior management.

Date: 26.08.2025

Ankit Jain

Chief Financial Officer



(Erstwhile Arham Technologies Private Limited)

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CERTIFICATE ON NON-DISQUALIFICATION OF DIRECTORS

[Pursuant to clause 10 (i) of the Part C of Schedule V read with Regulation 34 (3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

I have examined the relevant registers, records, forms, returns, representation and disclosures received from the Directors of “Arham Technologies Limited” (Formerly known as “Arham Technologies Private Limited”) having CIN: L52335CT2013PLC001207 and having registered office Plot No. 15 Electronic Manufacturing Cluster, Sector 22, Village Tuta, Atal Nagar Nava, Raipur - 492015, Chhattisgarh. (Hereinafter referred to as ‘the Company’), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34 (3) read with Schedule V Para-C Sub clause 10 (i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2025 have been debarred or disqualified from being appointed or continuing as Directors of the Companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

Sr. No	Name of Director	DIN	Designation
1.	Mr. Ankit Jain	06381280	Executive Director
2.	Mr. Roshan Jain	06381291	Managing Director
3.	Ms. Anekant Jain	06732591	Executive Director
4.	Mrs. Rukmani Jain	06381287	Woman Director



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5.	Mr. Saurabh Jain	07472972	Independent Director
6.	Mr. Manish Agrawal	09781023	Independent Director

For M/s Abhishek Jain & Associates

Practicing Company Secretaries

SD/-

CS Abhishek Jain

Proprietor

FCS No: 12714

COP: 14857

UDIN: F012714G001082288

Date: 26.08.2025

Place: Raipur



(Erstwhile Arham Technologies Private Limited)

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INDEPENDENT AUDITOR'S REPORT

To the Members of Arham Technologies Limited

Report on the Audit of Standalone Financial Statements

We have audited the accompanying financial statements of ARHAM TECHNOLOGIES LIMITED, which comprise the Balance Sheet as at 31st March 2025, the Statement of Profit and Loss, the cash flow statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Auditor's Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31/03/2025, and its Profit and it's cash flows for the year ended on that date.

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 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 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 there under, 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.



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Information other than the financial statements and auditors' report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read such other information as and when made available to us and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements (TCWG)

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements 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 maintenance of adequate accounting records



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in accordance with the provisions of the Act for safeguarding of 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 financial statements, management is 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 management 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 financial statements 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 financial statements.

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.



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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 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.



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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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements 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.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

1. As required by Section 143 (3) of the Act, we report that:

- (i) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.**



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- (ii) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (iii) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (iv) In our opinion, the aforesaid financial statements comply with the Accounting Standards (AS) specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (v) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- (vi) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, clause (i) of section 143(3) of Companies Act 2013 is not applicable as per Notification No. G.S.R. 464(E) dated 13th day of June, 2017.
- (vii) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations, if any, on its financial position in its financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.



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iii. There Company has no obligation in transferring amounts, required to be transferred, to the Investor Education and Protection Fund.

iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.



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vi. Based on our examination, which includes test checks, the company has used an accounting software for maintaining its books of account for the period ended 31st March, 2025, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

For, Badhan And Co.

Chartered Accountants

Firm Registration No.: 0004008C

SD/-

CA Suresh Kumar Agrawal

(Partner)

Membership No. 053907

Date: 21/05/2025

Place: Raipur

UDIN: 25053907BMUOGS7280



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Annexure 'A'

Reports under The Companies (Auditor's Report) Order, 2020 (CARO 2020)

for the year ended on 31st March 2025

To,

The Members of ARHAM TECHNOLOGIES LIMITED

(i) Property, Plant and Equipment and Intangible Assets

(A) The company has maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) The company has maintained proper records showing full particulars of Intangible assets.

Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were identified on such verification.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the standalone financial statements are held in the name of the Company.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.



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(ii) Inventory and other current assets:

Physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.

The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets during the year. Based on the records examined by us in normal course of audit of financial statement including clarification provided by company, the quarterly returns or statements along with applicable to the Company. subsequent revision filed by the company with such banks are in agreement with the books of account of the Company, except as reported herein under.

There is immaterial difference in value of closing stock as reported in stock statement filed with bank which is due to deviation in valuation method adopted and also due to voluminous nature of stock maintained.

There is immaterial variation in aggregate value of sundry debtors and creditors.

There is immaterial variation in quarterly sales/ purchases figures reported in statement but overall, in aggregate annual sales/ purchases are in line with financial statement.

(iii) Investment, Loans or Advances by Company:

As informed, the company, company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013.



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According to the information and explanation provided to us, the Company has not provided loans or advances to any parties in the nature of secured or unsecured and not given guarantee to companies, firms, Limited Liability Partnerships or any other parties.

(A) NA

(B) NA

In our opinion and according to the information and explanations given to us. The rate of interest and other terms and conditions for such loans are not *prima facie* prejudicial to the interest to the company.

As there is no such loan, There is no stipulation of schedule of repayment of principal and payment of interest and therefore we are unable to comment on the regularity of repayment of principal & payment of interest

There is no overdue amount of loans granted to companies, firms or other parties listed in the register maintained under section 189 of the companies Act, 2013.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan given falling due during the year, which has been renewed or extended or fresh loans given to settle the overdue of existing loans given to the same party.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans either repayable on demand or without specifying any terms or period of repayment.

Loan to Directors and Investment by the Company:

While doing transaction for loans, investments, guarantees, and security provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.



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(iv) Deposits Accepted by the Company:

Deposits Accepted by the Company

(v) Maintenance of Cost records:

According to the information and explanations given to us, Company is registered in MSME as a small company for financial year 2024-2025 hence Cost record is not applicable.

(vi) Statutory Dues:

The company is regular in depositing the undisputed statutory dues including provident fund, employees` state insurance, income tax, sales, tax wealth tax, service tax, custom duty, excise duty. Cess and other statutory dues applicable to the Company with the appropriate authorities. No undisputed amounts payable in respect of the aforesaid statutory dues were outstanding as at the last day of the financial year for a period of more than six months from the date they became payable.

According to the management There is no dispute with the revenue authorities regarding any duty or tax payable.

(vii) Disclosure of Undisclosed Transactions:

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.

(viii) Loans or Other Borrowings:

In our opinion and according to the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender



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According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority.

In our opinion and according to the information and explanations given by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained

In our opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilized for long term purposes.

According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013.

According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.

(ix) Money raised by IPO, FPOs:

The company has not raised any money by way of initial public offer or further public offer {including debt instruments} and term loans. Hence this clause is not applicable.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.



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(x) Reporting of Fraud During the Year:

Based on our audit procedures and the information and explanation made available to us no such fraud noticed or reported during the year.

According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

We have taken into consideration the whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures. No such complaints exists.

(xi) Compliance by Nidhi Company Regarding Net Owned Fund to Deposits Ratio:

As per information and records available with us The company is not Nidhi Company.

According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable

According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable

(xii) Related party transactions:

According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements.



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(xiii) Internal audit system:

Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

The reports of the Internal Auditors for the period under Audit were considered by the statutory auditor.

(xiv) Non cash transactions:

According to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him.

(xv) Requirement of Registration under 45-IA of Reserve Bank of India Act, 1934:

The company is not required to be registered under section 45-IA of the Reserve Bank of India Act.

In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

(xvi) Cash Losses:

The Company has not incurred cash losses in the current and in the immediately preceding financial year.



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(xvii) Consideration of outgoing auditors:

According to the information and explanations given to us, and based on our verification of records, the previous statutory auditor of the Company resigned during the year, resulting in a casual vacancy which was duly filled in accordance with the provisions of the Companies Act, 2013. We have obtained and considered the issues, if any, raised by the outgoing auditor at the time of resignation.

(xviii) Material uncertainty in relation to realization of financial assets and payment of financial liabilities:

According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state

that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xix) Compliance of CSR:

According to the information and explanations given to us, the company has spent the entire amount required to be spent under Section 135 of the Companies Act, 2013 in respect of other than ongoing projects during the financial year. Accordingly, the provisions of the second proviso to sub-section (5) of section 135 are not applicable.



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In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

(xx) Qualifications or adverse remarks in the consolidated financial statements: N.A

For, Badhan and Co.

Chartered Accountants

Firm Registration No.: 0004008C

SD/-

CA Suresh Kumar Agrawal

(Partner)

Membership No. 053907

Date: 21/05/2025

Place: Raipur

UDIN: 25053907BMUOGS7280



(Erstwhile Arham Technologies Private Limited)

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Independent Auditor's Report on the Internal Financial Controls Over Financial Reporting

under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

To the Members of Arham Technologies Limited

We have audited the internal financial controls over financial reporting of Arham Technologies Limited ("the Company") as of 31st March 2025 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation, and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing, prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls.



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Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal controls based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;



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2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.



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ARHAM TECHNOLOGIES LIMITED

(CIN:- L52335CT2013PLC001207)

BALANCE SHEET AS ON 31ST MARCH, 2025

(Amount in Lakhs)

PARTICULARS	NOTE NO	CURRENT YEAR	PREVIOUS YEAR
(I) Equity And Liabilities			
(1) Shareholder's Funds			
(A) Share Capital	1	1,692.00	846.00
(B) Reserves And Surplus	2	1,292.91	1,543.49
(C) Money Received Against Share Warrants		-	-
(2) Share Application Money Pending Allotment		-	-
(3) Non-Current Liabilities			
(A) Long Term Borrowings	3	153.43	373.40
(B) Deferred Tax Liabilities (Net)	4	3.35	22.14
(C) Other Long-Term Liabilities		-	-
(D) Long-Term Provisions		-	-
(4) Current Liabilities			
(A) Short Term Borrowings	5	2,585.09	1,599.25
(B) Trade Payables	6	-	-
(Bi) Total Outstanding Due To MSME		-	-
(Bii) Total Outstanding Due To Other Than MSME		508.31	214.74
(C) Other Current Liabilities	7	37.95	46.06
(D) Short-Term Provisions	8	214.65	172.01
TOTAL		6,487.69	4,817.09



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(Ii) Assets			
(1) Non-Current Assets			
(A) Property, Plant And Equipment And Intangible Assets		-	-
(I) Property, Plant And Equipment	9	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	10.00	10.00
(C) Deferred Tax Assets (Net)		-	-
(D) Long Term Loans And Advances		-	-
(E) Other Non-Current Assets	11	13.68	3.68
(2) Current Assets			
(A) Current Investments		-	-
(B) Inventories	12	4,032.07	2,742.41
(C) Trade Receivables	13	1,246.72	854.11
(D) Cash And Bank Balances	14	5.19	5.28
(E) Short Term Loans And Advances		-	-
(F) Other Current Assets	15	328.76	180.90
TOTAL		6,487.69	4,817.09

As per our audit report of even date

For Arham Technologies Limited

For Badhan And Co.,

(Chartered Accountants)

SD/-

Suresh Kumar Agrawal

(Partner)

Membership No: 053907

UDIN: 25053907BMUOGS7280

Date: 21/05/2025

Place: Raipur

SD/-

Anekant Jain

(CEO)

DIN: 06732591

SD/-

Pooja Avinash Gandhewar

(Company Secretary)

SD/-

Ankit Jain

(CFO)

DIN:06381280

SD/-

Roshan Jain

(Managing Director)



(Erstwhile Arham Technologies Private Limited)

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ARHAM TECHNOLOGIES LIMITED

(CIN:- L52335CT2013PLC001207)

Statement of Profit And Loss for the year ending 31st March, 2025

(Amount in Lakhs)

PARTICULARS	NOTE NO	AMOUNT	CURRENT YEAR	AMOUNT	PREVIOUS YEAR
(I) Revenue From Operations	16		6,515.75		5,468.98
(II) Other Income	17		19.71		53.24
(III) Total Income (I+Ii)			6,535.46		5,522.22
(IV) Expenses:					
(1) Cost Of Materials Consumed	21	4,255.43		1,216.86	
(2) Stores & Spares Consumed					
(3) Purchases Of Stock-In-Trade		1,174.94		3,621.46	
(4) Changes In Inventories Of Finished Goods,Wip And Stock-In-Trade	22	(462.02)		(589.91)	
(5) Employee Benefits Expense	18	193.20		150.32	
(6) Finance Costs	19	227.38		158.97	
(7) Depreciation And Amortization Expense	9	109.29		77.41	
(8) Other Expenses	20	248.02		220.78	
Total Expenses			5,746.24		4,855.88
(V) Profit Before Exceptional And Extraordinary Items And Tax (Iii-Iv)			789.22		666.34
(VI) Exceptional Items			-		-
(VII) Profit Before Extraordinary Items And Tax (V-Vi)			789.22		666.34
(VIII) Extraordinary Items			-		-
(IX) Profit Before Tax (Vii-Viii)			789.22		666.34



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(X) Tax Expense:					
(1) Current Tax		212.59	-	170.89	-
(2) Deferred Tax		(18.79)	-	8.97	-
(XI) Profit/(Loss) For The Period			595.42		486.48
From					
Continuing Operations (Ix-X)					
(XII) Profit/ (Loss) From Discontinuing Operations			-		-
(XIII) Tax Expense Of Discontinuing Operations			-		-
(XIV) Profit/(Loss) From Discontinuing Operations (After Tax) (Xii-Xiii)			-		-
(XV) Profit (Loss) For The Period (XI+XIV)			595.42		486.48
(XVI) Earnings Per Equity Share:					
(1) Basic		3.52			5.75
(2) Diluted		3.52			5.75

As per our audit report of even date

For Badhan And Co.,

(Chartered Accountants)

SD/-

Suresh Kumar Agrawal

(Partner)

Membership No: 053907

UDIN: 25053907BMUOGS7280

Date: 21/05/2025

Place: Raipur

For Arham Technologies Limited

SD/-

Anekant Jain

(CEO)

DIN: 06732591

SD/-

Pooja Avinash Gandhewar

(Company Secretary)

SD/-

Ankit Jain

(CFO)

DIN:06381280

SD/-

Roshan Jain

(Managing Director)



(Erstwhile Arham Technologies Private Limited)

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ARHAM TECHNOLOGIES LIMITED

CIN: L52335CT2013PLC001207

Standalone statement of Cash Flow for year ended March 31st, 2025

PARTICULARS	Year ended March 31, 2025	Year ended March 31, 2024
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net profit After tax and exceptional items	595.42	486.48
Adjustments for:		
Depreciation	109.29	77.41
Deferred Tax Asset/(Liabilities)	(18.79)	8.97
Interest expense	227.38	147.45
Operating profit before working capital changes	913.31	720.31
Adjustments for:		
Increase/(Decrease) in current liabilities (Increase)/	1,313.94	1,091.67
Decrease in sundry debtors (Increase) / Decrease in inventories (Increase)/ Decrease in loans and advances	(392.61)	185.64
(Increase) / Decrease in other current assets	(1,289.66)	(1,479.94)
Cash generation from operations	-	(24.71)
	(147.86)	(41.42)
	397.11	451.56
Net cash Flow From operating activities	(A)	397.11
		451.56
A. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	60.15	(402.08)
Purchase of Intangible Asset	-	-
(Increase)/ Decrease Non current Investment	-	(10.00)
(Increase)/Decrease in Deposits	(10.00)	87.70
Net cash used in investing activities	(B)	50.15
		(324.38)
B. CASH FLOW FROM FINANCING ACTIVITIES		
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	-	-
Net cash used in financing activities	(C)	(447.35)
		(210.28)



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NET INCREASE/(DECREASE) IN CASH AND 'CASH EQUIVALENTS	(A+B+C)	(0.09)	(83.11)
Cash And Cash Equivalents (Opening)*		5.28	88.39
Cash And Cash Equivalents (Closing)*		5.19	5.28
NET INCREASE/ (DECREASE)		(0.09)	(83.11)

As per our audit report of even date

For Arham Technologies Limited

For Badhan And Co.,

(Chartered Accountants)

SD/-

Suresh Kumar Agrawal

(Partner)

Membership No: 053907

UDIN: 25053907BMUOGS7280

Date: 21/05/2025

Place: Raipur

SD/-

Anekant Jain

(CEO)

DIN: 06732591

SD/-

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ARHAM TECHNOLOGIES LIMITED

(CIN:- L52335CT2013PLC001207)

Notes to Account for the year ending 31st March, 2025

(Amount in Lakhs)

1. SHARE CAPITAL

The reconciliation of the Closing amount and Opening amount of Share Capital is given as follows:

	PARTICULARS	OPENING BALANCE	ADDITIONS	DEDUCTIONS	CLOSING BALANCE
	AUTHORISED SHARE CAPITAL 21000000 EQUITY SHARES OF RS.10.00 EACH.				
		900.00	1,200.00	-	2,100.00
	ISSUED SHARE CAPITAL 16920000 EQUITY SHARES OF RS.10.00 EACH.				
		846.00	846.00	-	1,692.00
	SUBSCRIBED AND FULLY PAID-UP CAPITAL 16920000 EQUITY SHARES OF RS.10.00 EACH.				
		846.00	846.00	-	1,692.00
Less:	CALLS UNPAID	-	-	-	-
Less:	FORFEITED SHARES				
	TOTAL	846.00	846.00	-	1,692.00

Bonus share was issued in the ratio of 1:1 for the existing 8460000 shares.

(I) RIGHTS, PREFERENCES AND RESTRICTIONS OF EACH CLASS OF SHARES

The detailed information of rights, preferences and restrictions attaching to each class of shares are given as follows:

Sr No.	Class of shares	Type of Restriction	Description
1	Subscribed and Paid-up Capital	Rights	The company has only one class of equity shares having a par value of Rs.10 per share. Each holder of equity share is entitled to one vote per share. The shareholders are entitled to receive dividend as declared from time to time. In the event of liquidation of the company, the holder of the equity will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholder.



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(II) LISTS OF SHAREHOLDER'S HOLDING MORE THAN 5% OF SHARES

The name of the shareholder's holding more than 5% shares as on the balance sheet date is given below:

Sr No.	Name of the shareholder	No. of shares held	% of shares held
1	ANEKANT JAIN	2268000	13.40
2	ANKIT JAIN	3516000	20.78
3	ROSHAN JAIN	3924000	23.19
4	ROSHAN JAIN HUF	960000	5.67
5	RUKMANI JAIN	1552000	9.17
Total		12220000	72.21

(III) CALLS UNPAID

Calls of Rs 0 (Previous year Rs. Nil) are unpaid by directors and officers of the company in aggregate.

(IV) PROPOSED DIVIDEND

The company has proposed dividend of Rs 0 (Rs 0.00 per equity share) (Previous Year. Rs Nil) on equity shares and Rs 0 (Rs 0.00 per preference share) (Previous Year. Rs Nil) on preference shares during the current period.

(V) SHARES HELD BY PROMOTERS AT THE END OF THE YEAR

The name of the promoters holding shares as on the balance sheet date is given below:

Sr No.	Promoter Name	No. of shares	% of total shares	% Change during the year
1	ROSHAN JAIN	3924000	23.19	0.00
2	ANKIT JAIN	3516000	20.78	0.11
3	ANEKANT JAIN	2268000	13.40	0.00
4	RUKMANI JAIN	1552000	9.17	0.00
5	ROSHAN JAIN & SONS	960000	5.67	0.00
6	KANIKA JAIN	27000	0.16	0.00
7	PRANAV AGRAWAL	3000	0.02	0.00
Total		12250000	72.39	0.11

(VI) STATEMENT OF CHANGES IN EQUITY

The changes in Equity shares is given below:

Sr No.	Balance at the beginning of the current reporting period	Change in Equity Share Capital due to prior period error	Restated balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
1	8,46,00,000.00	-	8,46,00,000.00	8,46,00,000.00	16,92,00,000.00



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2. RESERVES & SURPLUS

The reconciliation of the Closing amount and Opening amount of Reserves & Surplus is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
ADD:	SECURITIES PREMIUM RESERVE				
	OPENING BALANCE	606.48		606.48	
	ADDITIONS	-		-	
LESS:	DEDUCTIONS	606.48		606.48	
		-	606.48	-	606.48
ADD:	SURPLUS				
	OPENING BALANCE	937.02		450.54	
	ADDITIONS	595.42		486.48	
LESS:	DEDUCTIONS	1,532.44		937.02	
		846.00	686.44	-	937.02
	TOTAL		1,292.92		1,543.50

Reserve and Surplus balance has been capitalized to share capital as a result of issuing of Bonus Shares amounting to Rs 84600000

3. LONG TERM BORROWINGS

The reconciliation of the Closing amount and Opening amount of Long term Borrowings is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	TERM LOANS FROM BANKS SECURED				
	- BGECL 4.0 TERM LOAN 17380600003096	51.60		127.20	
	- FAN UNIT TL- 1738060003263	101.83		220.00	
	- HDFC BANK AUTO LOAN		153.43	6.54	353.75
	TERM LOANS FROM OTHERS SECURED				
	- BAJAJ FINANCE DIRECT BUSINESS LOAN FLEXI A/C		-	19.65	19.65
	TOTAL		153.43		373.40



(Erstwhile Arham Technologies Private Limited)

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(I) TERMS OF REPAYMENT

The terms of the repayment of term loans and other loans are as given below:

Sr No.	Nature	Repayment Terms
1	I) Term Loan Bank of Baroda	Term loan (A/c. No. 17380600003096) with current outstanding of Rs Crore (previous year: 2.28 Crore) is from Bank of Baroda and the said loan is repayable in 35 equally monthly installments of Rs. 6.30 Lakh each and last installment of Rs. 7.50 Lakh
2	II) Term Loan Bank of Baroda	Terms of Repayment: Term loan (A/c. No. 1738060003263) of Rs. 3.00 Crore sanctioned out of which Rs. 1.28 Crore disbursed during the year (previous year: 1.72) with current outstanding is Rs. 2,80 crores (Previous year Rs 1.72) from Bank of Baroda and the
3	III) Term Loan HDFC Bank	Terms of Repayment: Vehicle Loan (A/c. No. 114064800) of Rs. 17.31 Lakhs with current outstanding of Rs.6,54,495.65/- (Previous Year Rs. 1007892.96/-) from HDFC Bank is payable in 60 installments of Rs. 35034.00 each starting from 07.12.2020.

4. DEFERRED TAX

The reconciliation of the Closing amount and Opening amount of Deferred Tax is given as follows:

	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	DEFERRED TAX LIABILITIES	3.35	22.14
	TOTAL	3.35	22.14

(I) Deferred Tax

Sr No.	Particular
1	WDV As per Co. Act 72109613 WDV as per IT Act 70780194 Timing Difference 1329419 Closing DTL @ 25.168% 334588.1739 Opening DTL 2213673 DTL Reversal (Income) 1879084.826

5. SHORT TERM BORROWINGS

The reconciliation of the Closing amount and Opening amount of Short term Borrowings is given as follows:

	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	CURRENT MATURITIES OF LONG-TERM DEBT SECURED - CURRENT MATURITIES OF LONG TERM BORROWINGS - HDFC BANK AUTO LOAN - CURRENT MATURITIES OF LONG TERM BORROWINGS	135.60 2.72 138.32	135.60 135.60



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DEMAND LOANS - FROM BANKS SECURED - BANK OF BARODA CC-187	2,446.77	2,446.77	1,463.65	1,463.65
TOTAL		2,585.09		1,599.25

(I) Short term Borrowing

Sr No.	Particular
1	Short term borrowing Includes Current Maturities of long-term borrowings payable in next FY. The HDFC Auto Loan is Repayable Fully in the Next Fy.

6. TRADE PAYABLES

The reconciliation of the Closing amount and Opening amount of Trade Payables is given as follows:

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
1. AMOUNT PAYABLE FOR A PERIOD LESS THAN 1 YEAR	498.30	498.30	214.74	214.74
OTHERS	-		-	
DISPUTED DUES OTHERS				
2. AMOUNT PAYABLE FOR A PERIOD FOR 1-2 YEARS	10.01	10.01	-	-
OTHERS	-		-	
DISPUTED DUES OTHERS				
3. AMOUNT PAYABLE FOR A PERIOD FOR 2-3 YEARS				
4. AMOUNT PAYABLE FOR MORE THAN 3 YEARS				
TOTAL		508.31		214.74

(I) Trade Payable

Sr No.	Particular
1	WE HAVE VERIFIED TRADE PAYABLE ON SAMPLE BASIS



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7. OTHER CURRENT LIABILITIES

The reconciliation of the Closing amount and Opening amount of Other Current Liabilities is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	OTHER PAYABLES				
	- ADVANCE FROM CUSTOMER	24.84		3.89	
	- OUTSTANDING EXPENSES	9.31		38.56	
	- STATUTORY DUES	3.80		3.61	
	TOTAL		37.95		46.06

Audit Fees has been reclassified to Short Term Provisions as compared to the presentation as per Previous Year Schedules

8. SHORT TERM PROVISIONS

The reconciliation of the Closing amount and Opening amount of Short term Provisions is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	PROVISION FOR TAX	212.59		170.89	
	AUDIT FEE PAYABLE	0.90		0.90	
	CONSOLIDATION FEES PAYABLE			0.22	
	PROVISION FOR EXPENSES	1.16	214.65		172.01
	TOTAL		214.65		172.01

(I) ASSETS UNDER LEASE

The details of the assets held under lease are given below:

Sr No.	Type of Asset	Nature of Asset	Original Cost	Accumulated depreciation	Net block (Current Year)	Net block (Previous Year)
1	LAND	LAND	65.06	0	65.06	65.06
	Total		65.06		65.06	65.06

10. NON-CURRENT INVESTMENTS

The reconciliation of the Closing amount and Opening amount of Non-current investments is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	OTHERS				
	INVESTMENTS IN EQUITY INSTRUMENTS	10.00	10.00	10.00	10.00
	TOTAL		10.00		10.00



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(I) INVESTMENTS DETAIL

The details of all the investments held in various bodies corporate are given as under:

Sr No.	Particulars	Description	Type	Trade / Non-trade	Name of the Company	Nature of the Company	Number Of shares	Face Value	Partly Paid/Fully Paid
1	Investments in Equity Instruments	Investment in Subsidiary equity Shares	Non-Current	Non-Trade	ARHAM CORPORATES PVT LTD	Subsidiaries	1,00,000.00	10.00	Fully Paid

(II) QUOTED AND UNQUOTED INVESTMENTS

The Aggregate amount of Quoted Investment is Rs. 0(Previous Year Rs. 0) and the aggregate amount of unquoted investments is Rs. 1000000.00/- (Previous Year Rs.1000000.00/-)

11. OTHER NON-CURRENT ASSETS

The reconciliation of the Closing amount and Opening amount of Other non-current assets is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
LESS:	SECURITY DEPOSIT UNSECURED, CONSIDERED GOOD ALLOWANCE FOR BAD AND DOUBTFUL LOANS & ADVANCES	13.68 -		3.68 -	
	TOTAL		13.68		3.68

12. INVENTORIES

The reconciliation of the Closing amount and Opening amount of Inventories is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	RAW MATERIALS		2,146.53		1,318.88
	FINISHED GOODS		1,885.55		1,423.52
	TOTAL		4,032.08		2,742.40

13. TRADE RECEIVABLES

The reconciliation of the Closing amount and Opening amount of Trade receivables is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	1. AMOUNT OUTSTANDING FOR A PERIOD LESS THAN 6 MONTHS				



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UNDISPUTED-CONSIDERED GOOD	1,088.25		828.98	
DISPUTED-CONSIDERED DOUBTFUL	-	1,088.25	-	828.98
2. AMOUNT OUTSTANDING FOR A PERIOD 6 MONTHS - 1 YEAR				
UNDISPUTED-CONSIDERED GOOD	134.82		2.07	
DISPUTED-CONSIDERED DOUBTFUL	-	134.82	-	2.07
3. AMOUNT OUTSTANDING FOR A PERIOD 1 YEAR - 2 YEARS				
UNDISPUTED-CONSIDERED GOOD	23.63		17.83	
DISPUTED-CONSIDERED DOUBTFUL	-	23.63	-	17.83
4. AMOUNT OUTSTANDING FOR A PERIOD 2 YEARS - 3 YEARS				
UNDISPUTED-CONSIDERED GOOD	0.03		5.24	
DISPUTED-CONSIDERED DOUBTFUL	-	0.03	-	5.24
5. AMOUNT OUTSTANDING FOR A PERIOD MORE THAN 3 YEARS				
TOTAL		1,246.73		854.12

(I) Trade Receivables

Sr No.	Particular
1	WE HAVE VARIFIED THE TRADE RECEIVABLE ON SAMPLE BASIS

14. CASH AND BANK BALANCES

The reconciliation of the Closing amount and Opening amount of Cash and Bank Balances is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	CASH AND CASH EQUIVALANTS - DEPOSITS (WITH ORIGINAL MATURITY LESS THAN 3 MONTHS) - CASH EQUIVALENTS - OTHER - CASH ON HAND			1.80	
		0.30	5.19	3.49	5.29
	TOTAL		5.19		5.29



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15. OTHER CURRENT ASSETS

The reconciliation of the Closing amount and Opening amount of Other Current Assets is given as follows:

	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	ADVANCE TO SUPPLIER	319.50	137.65
	CURRENT ASSETS - OTHER	9.26	43.25
	TOTAL	328.76	180.90

Advance to supplier has been reclassified to other Current Assets from Short Term Loans and Advances as compared to the Previous Year Financial Statements for better presentation.

16. REVENUE FROM OPERATIONS

The reconciliation of the Closing amount and Opening amount of Revenue from operations is given as follows:

	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	REVENUE FROM:		
-	SALE OF PRODUCTS	6,515.75	6,515.75
	TOTAL	6,515.75	5,468.98

17. OTHER INCOME

The reconciliation of the Closing amount and Opening amount of Other Income is given as follows:

	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	COMMISSION RECEIVED		32.64
	GAIN/LOSS ON FOREIGN EXCHANGE	19.46	19.91
	INTEREST INCOME		0.63
	OTHER NON-OPERATING REVENUE	0.25	0.05
	TOTAL	19.71	53.23

18. EMPLOYEE BENEFITS EXPENSE

The reconciliation of the Closing amount and Opening amount of Employee Benefits Expense is given as follows:

	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	CONTRIBUTION TO PROVIDENT AND OTHER FUNDS	6.48	6.12
	DIRECTOR REMUNERATION	35.04	36.96
	SALARIES AND WAGES	126.77	89.75
	STAFF WELFARE EXPENSES	24.91	17.49
	TOTAL	193.20	150.32



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19. FINANCE COSTS

The reconciliation of the Closing amount and Opening amount of Finance costs is given as follows:

	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	INTEREST EXPENSES	224.41	147.45
	INTEREST SUBSIDY	(12.44)	(0.99)
	OTHER BORROWING COSTS	15.41	12.50
	TOTAL	227.38	158.96

20. OTHER EXPENSES

The reconciliation of the Closing amount and Opening amount of Other Expenses is given as follows:

	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	ADVERTISEMENT & MARKETING EXPENSES	54.22	53.39
	AUDIT FEES	2.43	2.00
	COMMISSION PAID	0.26	2.53
	CSR	10.39	
	DIRECT EXPENSES	64.55	73.55
	INSURANCE	0.46	2.02
	MISCELLANEOUS EXPENSES	49.20	31.18
	POWER AND FUEL	9.08	5.83
	PROFESSIONAL FEES	45.40	32.13
	RATES AND TAXES	0.14	
	RENT	2.61	2.86
	REPAIRS TO MACHINERY	0.92	2.33
	TRAVELLING EXPENSES	8.35	12.95
	TOTAL	248.02	220.78

21. COST OF MATERIALS CONSUMED

The reconciliation of the Closing amount and Opening amount of Cost of Materials Consumed is given as follows:

	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	OPENING INVENTORY OF RAW MATERIAL	1,318.88	428.86
	PURCHASES OF RAW MATERIAL	5,083.07	2,106.89
	CLOSING INVENTORY OF RAW MATERIAL	6,401.95	2,535.75
	COST OF RAW MATERIAL CONSUMED	2,146.52	1,318.88
	COST OF RAW MATERIAL CONSUMED	4,255.43	1,216.86



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22. CHANGES IN INVENTORIES

The reconciliation of the Closing amount and Opening amount of Changes in Inventories is given as follows:

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
OPENING INVENTORY	-		-	
FINISHED GOODS	1,423.52	1,423.52	833.61	833.61
CLOSING INVENTORY	-		-	
FINISHED GOODS	1,885.55	1,885.55	1,423.52	1,423.52
(INCREASE)/DECREASE IN INVENTORIES		462.02		589.91

23. OTHER

(I) DISCLOSURE AS PER MSMED ACT

The Company has initiated the process of identifying the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act, 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2025, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act is not expected to be material.

(II) CONTINGENT LIABILITIES AND CAPITAL COMMITMENTS

The Contingent Liabilities and Capital Commitments, as represented by the management, are as follows:

Sr No.	Particulars	Amount (Current Year)	Amount (Previous Year)
1	Claims against the company not acknowledged as debt	0	0
2	Guarantees	0	0
3	Other money for which the company is contingently liable	0	0
4	Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0
5	Uncalled liability on shares and other investments partly paid	0	0
6	Other commitments	0	0
Total		-	-

(III) RELATED PARTY TRANSACTIONS

As per Accounting Standard (AS) 18, 'Related Party Disclosures' prescribed under the Accounting Standard Rules, the disclosures of the details of the related parties and the transactions entered with them are given below:

(IV) List of Related Parties

Sr No.	Nature	Name of the person
1	Key Management Personnel	ANKIT JAIN
2	Key Management Personnel	ANEKANT JAIN
3	Key Management Personnel	ROSHAN JAIN
4	Key Management Personnel	RUKMANI JAIN
5	Others	STARSHINE VENTURES PRIVATE LIMITED
6	Subsidiary Company	ARHAM CORPORATE PRIVATE LIMITED



ARHAM TECHNOLOGIES LIMITED

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(V) List of Transactions entered with them



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(VI) PAYMENT TO AUDITOR

The following expenses are incurred on Auditor's in the following manner:

Sr No.	Particulars	Amount (Current Year)	Amount (Previous Year)
1	As an Auditor	2.2	2.00
	Total	2.20	2.00

(VII) VALUE OF IMPORTS ON CIF BASIS

The value of Imports on CIF basis is listed out in the following table:

Sr No.	Particulars	Amount (Current Year)	Amount (Previous Year)
1	Raw Material	246.72	552.96
2	Components and Spare parts		
3	Capital Goods		

(VIII) EARNINGS IN FOREIGN EXCHANGE

The company has earned the foreign exchange in the following heads:

Sr No.	Particulars	Amount (Current Year)	Amount (Previous Year)
1	FOREX Earnings (DUE TO RATE FLUCTUATIONS)	19.46	19.91
	Total	19.46	19.91

(IX) Analytical Ratios

Particulars	Current Year	Previous Year	Change in Ratio (%)
1. Current ratio (in times)			
Total current assets	5,612.74	3,782.70	
Total current liabilities	3,346.00	2,032.06	
Ratio	1.68	1.86	(9.68)
2. Debt-equity ratio (in times)			
Debt consists of borrowings and lease liabilities	2,738.52	1,972.64	
Total equity	1,692.00	846.00	
Ratio	1.62	2.33	(30.47)
3. Debt service coverage ratio (in times)			
Earnings for Debt Service	1,118.87	883.79	
Debt Service	220.36	140.04	
Ratio	5.08	6.31	(19.49)
4. Return on equity ratio (in %)			
Profit after taxes less Preference Dividend (if any)	595.42	486.48	
Average total equity	1,269.00	846.00	
Ratio	0.47	.58	(18.97)
5. Inventory turnover ratio (in times)			
Cost of goods sold OR sales	6,515.75		
Average Inventory	3,387.24		
Ratio	1.92	2.98	(11.92)



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6. Trade receivables turnover ratio (in times)				
Revenue from operations		6,515.75	5,468.98	
Average trade receivable		1,050.41		
Ratio		6.20	5.78	7.26
7. Trade payables turnover ratio (in times)				
Net Purchase		6,258.00		
Average trade payables		361.53		
Ratio		17.31	33.69	(48.61)
8. Net capital turnover ratio (in times)				
Revenue from operations		6,515.75	5,468.98	
Average working capital		1,133.37	875.32	
Ratio		5.75	6.25	(8.00)
9. Net profit ratio (in %)				
Profit for the year		595.42	486.48	
Revenue from operations		6,515.75	5,468.98	
Ratio		0.09	0.09	-
10. Return on capital employed (in %)				
Profit before tax and finance costs		1,009.58	806.38	
Capital employed		5,726.78	4,384.27	
Ratio		0.18	0.18	-

(X) Corporate Social Responsibility (CSR) expenditure

-Current Year CSR Exp Is Rs 1039445/- . No amount is remaining unspent during the year.

(XI)Earnings Per Share (EPS)

Despite an increase in net profit, EPS declined due to share dilution (shares increased from 84.6 lakh to 169.2 lakh as result of Issue of Bonus Share In the ratio 1:1). EPS for FY 2023–24 has been restated based on the post-bonus share capital to ensure year-on-year comparability.

Particulars	2024-2025	2023–24 (Restated)	2023–24 (Reported)
Net profit / (loss) for the period	595.42	486.48	486.48
No. of Shares	16920000	1,69,20,000	8460000
EPS	3.52	2.88	5.75



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Corporate information

Arham Technologies Limited (the 'Company') is a public limited company with its registered office situated at Plot No. 15, Electronic Manufacturing Cluster, Sector-22, Village- Tuta, Atal Nagar, Naya Raipur- 492015. The Company is listed on the National Stock Exchange of India Limited (NSE). The Company was incorporated on the Twenty Seventh day of December, 2013 in the state of Chhattisgarh, with an object to import, export, trade, deal in, manufacture and distribute domestic electrical appliances.

24 SIGNIFICANT ACCOUNTING POLICIES

(I) Basis of Accounting

1. The financial statements of the company have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014. The financial statements have been prepared on an accrual basis and under the historical cost convention).
2. The Company follows accrual systems of accounting in the preparation of accounts except where otherwise stated.

(II) Property, Plant and Equipment

The cost of an item of Property, plant and equipment comprises:

- i) its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates.
- ii) any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.
- iii) the initial estimate of the costs of dismantling, removing the item and restoring the site on which it is located, referred to as decommissioning, restoration and similar liabilities, the obligation for which an enterprise incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

Subsequent expenditure related to an item of Property, plant and equipment Under the, an enterprise recognizes in the carrying amount of an item of property, plant and equipment the cost of replacing part of such an item when that cost is incurred if the recognition principle are met.



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The gain or loss arising from the derecognition of an item of property, plant and equipment are included in the statement of profit and loss when the item is derecognized. Gains are not classified as revenue, as defined in AS 9, Revenue Recognition.

The gain or loss arising from the derecognition of an item of property, plant and equipment should be determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

(III.) Depreciation

Depreciation on an item of Property, plant and equipment are provided by using WDV method based on the useful life's of assets as prescribed under schedule II to the companies act 2013

The depreciable amount of an asset is determined after deducting its residual value.

Depreciation of an asset begins when it is available for use, i.e., when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation of an asset ceases at the earlier of the date that the asset is retired from active use and is held for disposal and the date that the asset is derecognized. Therefore, depreciation does not cease when the asset becomes idle or is retired from active use (but not held for disposal) unless the asset is fully depreciated.

(IV.) Revaluation of Fixed Assets

No Revaluation of Fixed Assets has been done the financial Year.

(V.) Lease Transactions

Lease where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items are classified as operating lease. Operating lease payments are recognized as an expense in the profit and loss account or on a basis, which reflect the time pattern of such payment appropriately.

(VI.) Investment

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.



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(VII.) Inventories

Inventories are valued at lower of cost or net realizable value. Cost of Finished goods is determined by including direct materials, labor, other expenses and a proportion of overheads based on normal operating capacity. Cost of finished goods has been determined on FIFO. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and to make the sale. Cost of raw materials stores and spares, are determined of FIFO basis. By products are valued at net realizable value.

(VIII.) Revenue Recognition

Revenue is recognized in accordance with Accounting Standard (AS) 9 – Revenue Recognition. Revenue from the sale of goods is recognized when significant risks and rewards of ownership are transferred to the buyer, there is no significant uncertainty regarding the amount of consideration and its ultimate collection. Revenue from services is recognized as and when services are rendered. Interest income is recognized on a time proportion basis, and dividend income is recognized when the right to receive payment is established. Sales has been Stated Net of Tax And Duties.

(IX.) Government Grants and subsidies

Grants and subsidies from the government are recognized when there is reasonable assurance that (i) the company will comply with the conditions attached to them, and (ii) the grant/subsidy will be received.

When the grant or subsidy relates to revenue, it is recognized as income on a systematic basis in the statement of profit and loss over the periods necessary to match them with the related costs, which they are intended to compensate. Where the grant relates to an asset, it is reduced from the cost of the asset.

Where the company receives non-monetary grants, the asset is accounted for on the basis of its acquisition cost. In case a non-monetary asset is given free of cost, it is recognized at a nominal value.

Government grants of the nature of promoters' contribution are credited to capital reserve and treated as a part of the shareholders' funds



(Erstwhile Arham Technologies Private Limited)

CIN: L52335CT2013PLC001207

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Tel-9925130931. Email- support@arhamtechnologies.co.in

Corporate Office: 5, Chirakoot Complex, Opp. Vyavsayik Sahkari Bank, Jawahar Nagar, Raipur, Chhattisgarh, 492001.

Tel-07712223415. www.arhamtechnologies.co.in

(X.) Foreign Currency Transactions

1. Transactions denominated in foreign currency are normally recorded at the exchange rate prevailing at the time of the transaction
2. Monetary items denominated in foreign currency at the year end and not covered under forward exchange contracts are translated at the year-end rates.
3. Any income or expense on account of exchange difference between the date of transaction and on settlement Date or on translation is recognized in the profit and loss account as income or expense except in cases where they relate to the acquisition of fixed assets in which case, they are adjusted to the carrying cost of such assets.

(XI.) Provisions

Provisions are recognized, where the company has any legal or constructive obligation or where reliable estimate can be made for the amount of the obligation and as a result of past events, for which it is probable that an outflow of economic benefits will be required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

(XII.) Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period are adjusted for events of bonus issue; bonus element in a right issue to existing shareholders.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

(XIII.) Proposed Dividend- No Dividend is proposed for the year.



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(XIV.) Employee benefits plan -

- (i) Provisions for gratuity has not been made as no employee have completed the qualifying period of service necessary for entitlement of the benefit. This is not as per the compliance of the Accounting Standard-15 issued by ICAI, as the company has not determined the liability as required by revised AS-15 which was mandatory with effect from 01/04/2007. However additional liabilities if any will be provided later on , the quantum of additional liability is at present unascertainable.
- (ii) As the company has not separately invested any of its liability of Gratuity in any specific Govt. Bonds/Securities, hence the changes in assets is not there.
- (iii) Provisions for Provident fund are applicable to the company, and company has determined its liability to contribute the provident fund as at the year end. Company has deducted contributed to the provident fund scheme as at year end.
- (iv) Disclosures as required by revised AS-15 have also not been given in view of notes (i), (ii) & (iii) above.

(XV.) Taxes on Income

Tax expense comprises both current and deferred taxes. Current tax is provided for on the taxable profit of the year at applicable tax rates. Deferred taxes on income reflect the impact of timing difference between taxable income and accounting income for the year and reversal of timing differences of earlier years.

(XVI.) Contingent Liability

Liabilities which are material and whose future outcome cannot be reasonably ascertained are treated as contingent and not provided for and disclosed by way of notes to the accounts. No contingent liability exists for the FY.



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Additional notes:

1. The Company is small and medium sized company (SMC) as defined in the General Instruction in respect of Accounting Standards notified under the Act, Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.
2. In the absence of confirmations, the entries recorded in the books of accounts have been relied upon, and therefore, such balances are as per the books of accounts of the Company.
3. The Company has not traded or invested in Crypto currency or virtual currency during the financial year.
4. The Company does not have any Capital Work In Progress (CWIP).
5. The Company does not have any Intangible Asset under Development.
6. The Company does not have any kind of transaction with companies struck off under Section 248 of Companies Act2013 or section 560of companies act 1956.
7. Figures have been regrouped and rearranged wherever found necessary.

As Per our audit report of even Date

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

FOR ARHAM TECHNOLOGIES LIMITED

SD/-
Suresh Kumar Agrawal
(PARTNER)
Membership No: 053907
UDIN:25053907BMUOGS7280

SD/-
Anekan Jain
(CEO)
DIN-06732591

SD/-
Ankit Jain
(CFO)
DIN-06381280

Place: Raipur
Date: 21/05/2025

SD/-
Pooja Avinash Gandhewar
(Secretary)

SD/-
Roshan Jain
(Managing Director)
DIN-06381291



(Erstwhile Arham Technologies Private Limited)

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

Regd Office : PLOT NO. 15,ELECTRONIC MANUFACTURING CLUSTER, SECTOR 22, ATAL NAGAR, NAVA RAIPUR, RAIPUR-492015, CHHATISGARH
Contact No: -, Email: ANKIT@ARHAMTECHNOLOGIES.CO.IN

PROPERTY, PLANT AND EQUIPMENT

(Amount in Lakhs)

Note No : 9

Particulars	GROSS BLOCK			DEPRECIATION / AMORTIZATION					NET BLOCK		
	As at April 1,2024	Addition during the year	Ded/Adj during the year	As at March 31,2025	Upto March 31, 2024	For the year	Ded/Adj during the year	Effect on Deprn as per Co. Act,2013	Upto March 31, 2025	As at March 31,2025	As at March 31,2024
TANGIBLE ASSETS											
BUILDINGS	658.29	0	0	658.29	83.4	54.61	0	0	138.02	520.28	574.89
PLANT AND MACHINERY	367.09	3.4	-65.00	305.49	77.36	40.84	0	0	118.19	187.29	289.74
FURNITURE AND FITTINGS	2.88	0	0	2.88	2.01	0.22	0	0	2.24	0.64	0.87
MOTOR VEHICLES	26.66	0	0	26.66	19.31	2.3	0	0	21.61	5.06	7.36
OFFICE EQUIPMENT	5.85	0.79	0	6.65	3.56	1.35	0	0	4.91	1.73	2.29
COMPUTERS AND DATA PROCESSING UNITS	6.25	0.04	0	6.29	3.98	1.43	0	0	5.41	0.88	2.27
ELECTRICAL INSTALLATIONS AND EQUIPMENT	12.45	0.62	0	13.07	6.11	1.75	0	0	7.86	5.21	6.34
LAND	65.06	0	0	65.06	0	0	0	0	0	65.06	65.06
INTANGIBLE ASSETS											
INTANGIBLE	79.88	0	0	79.88	7.99	6.79	0	0	14.78	65.1	71.89
Total :	1224.43	4.85	-65.00	1164.28	203.72	109.29	0.00	0.00	313.01	851.26	1020.71
Previous Year Total	386.91	837.52	0	1224.43	126.31	77.41	0	0.00	203.72	1020.71	260.60

Note- Capital Subsidy received in respect of plant (Rs. 6500000) has been deducted from the Gross block of Assets and Dep. has been charged on the Adjusted WDV.