(Erstwhile Arham Technologies Private Limited)
CIN: L52335CT2013PLC001207
Regd. Office & Factory: Plot No. 15, Electronic Manufacturing Cluster, Sector-22, Village Tuta, Atal Nagar, Nava Raipur, Raipur, Chhattisgarh, 492015. Tel-959984784. Email- support@arhamtechnologies.co.in
Corporate Office: 5, Chitrakoot Complex, Opp. Vyavsayik Sahakari Bank, Jawahar Nagar, Raipur, Chhattisgarh, 492001.
Tel-07712223415. **www.arhamtechnologies.co.in**

Date: 14th November, 2026

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

Symbol: ARHAM

Subject: Outcome of the Meeting of Board of Directors held on 14th November, 2026.

Ref: Regulation 30 and other applicable regulations of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 ('SEBI LODR' / 'Listing Regulations").

Dear Sir/Madam,

Pursuant to Regulation 30 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby inform you that the Board of Directors of the Company at its Meeting held today i.e. Saturday, November 14, 2026, inter alia, considered and approved the following matters:

1. The Standalone and Consolidated Unaudited Financial Results set out in compliance with applicable Accounting Standards for the second quarter and half-year ended 30th September, 2026 along with the Limited Review Report by M/s. Badhan & Co., Statutory Auditors of the Company are enclosed herewith as **Annexure - A**.

2. Allotment of 4800 (Four Thousand Eight Hundred Only) Equity Shares of Rs. 10 (Rupees Ten Only) each pursuant to the exercise of vested Employee Stock Options by the eligible employee(s) under the Arham Technologies Limited Employee Stock Option Plan, 2024 at an exercise price of Rs. 10/- (Rupees Ten Only) per Equity Share.

ARHAM TECHNOLOGIES LIMITED

(Erstwhile Arham Technologies Private Limited)
CIN: L52335CT2013PLC001207
Regd. Office & Factory: Plot No. 15, Electronic Manufacturing Cluster, Sector-22, Village Tuta, Atal Nagar, Nava Raipur, Raipur, Chhattisgarh, 492015. Tel-959984784. Email- support@arhamtechnologies.co.in
Corporate Office: 5, Chitrakoot Complex, Opp. Vyavsayik Sahakari Bank, Jawahar Nagar, Raipur, Chhattisgarh, 492001.
Tel-07712223415. **www.arhamtechnologies.co.in**

Consequent to the aforesaid allotment, the paid-up Equity Share Capital of the Company stands increased to Rs. 21,81,68,000/- (Rupees Twenty-One Crores Eighty-One Lakhs Sixty-Eight Thousand Only) divided into 21816800 (Two Crores Eighteen Lakhs Sixteen Thousand Eight Hundred) Equity Shares of Rs. 10/- (Rupees Ten Only) each.

Details required under Regulation 10(c) of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as **Annexure – B.**

3. Noted the Statement of deviation or variation for second quarter and half year ended 30th September, 2026, duly reviewed and approved by the Audit Committee at its meeting held on November 14, 2026 is enclosed as Annexure 1 & 2.

   Details required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 is enclosed as **Annexure C, Annexure 1 & 2**.

The meeting of the Board of Directors commenced at 03:00 P.M. and concluded at 03:50 P.M.

The aforesaid results are also being disseminated on company's website at www.arhamtechnologies.co.in.

You are requested to kindly take the information on your record.

Yours faithfully,
Thanking You.

For Arham Technologies Limited

POOJA AVINASH GANDHEWAR
Digitally signed by POOJA AVINASH GANDHEWAR
Date: 2026.1.1.14 18:17:52 +05'30'

Pooja Avinash Gandhewar
Company Secretary cum Compliance Officer
Encl: As above

Annexure - A

BADHAN & CO.

Chartered Accountants

SHOP NO. 306, 3RD FLOOR,SAMTA SHOPPING ARCADE , MAIN ROAD ,SAMTA COLONY ,RAIPUR , CHHATTISGARH-492001
Email: badhanryp@gmail.com; Ph: 0771-4915568; Mobile: 9425205368/ 7974594697; GSTIN: 22AANFB1622L1ZN

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

To,
The Board of Directors,
Arham Technologies Limited
Raipur, Chhattisgarh

1. We have reviewed the accompanying statement of unaudited financial results of Arham Technologies Limited (formerly known as Arham Technologies Pvt. Ltd.) for the half year ended 30th September 2026, prepared and submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulations").

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists primarily of making inquiries of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, BADHAN & CO.
Chartered Accountants
(Firm Registration No. 0004008C)

CA GAURAV AGRAWAL
(Partner)

Membership No.: 422586
UDIN: 26422586XFBA0T1170

Place: Raipur
Date: 14/11/2026

ARHAM TECHNOLOGIES LIMITED

CIN: L52335CT2013PLC001207

Statement Of Unaudited Standalone Assets And Libilities as on September 30, 2026

Rs in Lakhs

Particular	As at Sept 30, 2026 Unaudited	As at March 31, 2026 Audited
EQUITY AND LIABILITIES		
(1) SHAREHOLDER'S FUNDS		
(A) SHARE CAPITAL	2,181.20	2,181.20
(B) RESERVES AND SURPLUS	7,076.24	6,680.40
(C) MONEY RECEIVED AGAINST SHARE WARRANT	381.25	381.25
(2) NON-CURRENT LIABILITIES		
(A) LONG TERM BORROWINGS	1,592.80	820.00
(B) DEFERRED TAX LIABILITIES (NET)	2.02	2.02
(C) OTHER LONG TERM LIABILITIES		
(3) CURRENT LIABILITIES		
(A) SHORT TERM BORROWINGS	3,844.58	1,756.32
(B) TRADE PAYABLES		
(Bi) Total outstanding due to MSME		
(Bii) Total outstanding due to Other than MSME	110.71	1,983.62
(C) OTHER CURRENT LIABILITIES	15.78	32.50
(D) SHORT-TERM PROVISIONS	153.94	242.76
TOTAL	**15,358.52**	**14,080.07**
(II) ASSETS		
(1)NON-CURRENT ASSETS		
(A) PROPERTY, PLANT AND EQUIPMENT		
(I) PROPERTY, PLANT AND EQUIPMENT	671.48	714.17
(II) INTANGIBLE ASSETS	504.70	58.99
(III) CAPITAL WORK-IN-PROGRESS	2,435.63	2,419.58
(B) NON-CURRENT INVESTMENTS	960.00	960.00
(C) DEFERRED TAX ASSETS (NET)		
(D) LONG TERM LOANS AND ADVANCES	1,126.23	1,045.00
(E) OTHER NON-CURRENT ASSETS	13.68	13.68
(2) CURRENT ASSETS		
(A) CURRENT INVESTMENTS		
(B) INVENTORIES	3,920.58	3,027.85
(C) TRADE RECEIVABLES	4,401.70	4,351.39
(D) CASH AND BANK BALANCES	30.32	10.46
(E) SHORT TERM LOANS AND ADVANCES	1,174.23	26.26
(F) OTHER CURRENT ASSETS	119.97	1,452.69
TOTAL	**15,358.52**	**14,080.07**

FOR AND ON BEHALF OF BOARD OF DIRECTOR OF
ARHAM TECHNOLOGIES LIMITED

ARHAM TECHNOLOGIES LTD. ARHAM TECHNOLOGIES LTD.

Ankit Jain Roshan Jain

Director ANKIT JAIN (CFO) DIN - 06381280

ROSHAN JAIN Director (Managing Director) DIN - 06381291

M/s ARHAM TECHNOLOGIES LIMITED

CIN: L52335CT2013PLC001207

Statement of Unaudited Standalone Fianancial Results For the Quarter & half year ended 30th September, 2026

(Amount in Lakhs)

PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
	Sept 30, 2026	June 30, 2026	Sep 30, 2025	Sept 30, 2026	Sep 30, 2025	3/31/2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I) REVENUE FROM OPERATIONS	2998.16	2270.84	2602.00	5269.00	4344.59	10,224.96
(II) OTHER INCOME	0.01	0.00	36.89	0.01	61.07	2.75
(III) TOTAL INCOME (I+II)	**2998.17**	**2270.84**	**2638.89**	**5269.01**	**4405.66**	**10227.71**
(IV) EXPENSES:						
(1) COST OF MATERIALS CONSUMED	2444.08	1621.40	1947.55	4065.48	3488.20	7,593.16
(3) PURCHASES OF STOCK-IN-TRADE	6.45	17.47	0.44	23.92	52.47	138.36
(4) CHANGES IN INVENTORIES OF FINISHED GOODS,WIP AND STOCK-IN-TRADE	-58.09	151.71	153.56	93.62	-127.91	741.98
(5) EMPLOYEE BENEFITS EXPENSE	62.22	61.35	42.19	123.57	92.02	173.78
(6) FINANCE COSTS	115.09	90.62	78.35	205.71	139.94	233.73
(7) DEPRECIATION AND AMORTIZATION EXPENSE	21.66	20.16	23.48	41.82	43.88	93.93
(8) OTHER EXPENSES	89.02	74.15	26.64	163.17	78.43	257.68
TOTAL EXPENSES	**2680.43**	**2036.86**	**2272.21**	**4717.29**	**3767.03**	**9232.62**
(V) PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)	317.74	233.98	366.68	551.72	638.63	995.09
(VI) EXCEPTIONAL ITEMS						
(VII) PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)	317.74	233.98	366.68	551.72	638.63	995.09
(VIII) EXTRAORDINARY ITEMS						
(IX) PROFIT BEFORE TAX (VII-VIII)	**317.74**	**233.98**	**366.68**	**551.72**	**638.63**	**995.09**
(X) TAX EXPENSE:						
(1) CURRENT TAX	84.50	71.38	61.60	155.88	118.47	258.47
(2) DEFERRED TAX	0.00	0.00	0.00	0.00	0.00	-1.33
(XI) PROFIT/(LOSS) FROM CONTINUING OPERATIONS (IX-X)	**233.24**	**162.60**	**305.08**	**395.84**	**520.16**	**737.95**
(XVI) EARNINGS PER EQUITY SHARE:						
(1) BASIC	1.32	0.91	1.80	2.24	3.07	4.19
(2) DILUTED	1.31	0.91	1.80	2.22	3.07	4.15

DIRECTOR OF ARHAM TECHNOLOGIES LIMITED

Arham Technologies Limited

Ankit Jain

Director

ANKIT JAIN
(CFO)
DIN - 06381280

Arham Technologies Limited

Roshan Jain

Director

ROSHAN JAIN
(Managing Director)
DIN - 06381291

ARHAM TECHNOLOGIES LIMITED

CIN: L52335CT2013PLC001207

Satement of Unaudited Standalone Cash Flow for the half year ended September 30, 2026

PARTICULARS	Sept 30, 2026 Half Yearly Unaudted	March 31, 2026 Yearly Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit After tax and exceptional items	395.84	737.95
Adjustments for :		-
Depreciation	41.82	93.93
Deferred Tax Asset/(Liabilites)	-	(1.33)
Interest expense	205.71	233.73
Operating profit before working capital changes	**643.37**	**1,064.29**
Adjustments for :		
Increase/(Decrease) in current liabilities	(1,978.45)	669.21
(Increase)/ Decrease in sundry debtors	(50.31)	(3,104.67)
(Increase) / Decrease in inventories	(892.74)	1,004.22
(Increase)/ Decrease in loans and advances	(81.23)	(1,071.26)
(Increase) / Decrease in other current assets	184.75	(1,123.94)
Cash generation from operations	(2,174.61)	(2,562.14)
Net cash Flow From operating activities (A)	**(2,174.61)**	**(2,562.14)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(460.89)	(2,435.41)
Purchase of Intangible Asset	-	-
(Increase)/ Decrease Non current Investment	-	(950.00)
(Increase)/Decrease in Deposits	-	
Net cash used in investing activities (B)	**(460.89)**	**(3,385.41)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long/short term loans	2,861.06	666.57
Interest paid	(205.71)	(233.73)
Proceeds from Issue of Share Capital	-	5,138.74
Working Facilities(Net)	-	-
Share Premium Received	-	381.25
Net cash used in financing activities (C)	**2,655.35**	**5,952.83**
NET INCREASE/(DECREASE) IN CASH AND 'CASH EQUIVALENTS (A+B+C)	**19.85**	**5.27**
Cash And Cash Equivalents (Opening)*	10.47	5.19
Cash And Cash Equivalents (Closing)*	30.32	10.47
NET INCREASE/ (DECREASE)	**19.85**	**5.27**

FOR AND ON BEHALF OF BOARD OF DIRECTOR OF ARHAM TECHNOLOGIES LIMITED

ARHAM TECHNOLOGIES LTD.

Director

ANKIT JAIN
(CFO)
DIN - 06381280

ARHAM TECHNOLOGIES LTD.

Director

ROSHAN JAIN
(Managing Director)
DIN - 06381291

ARHAM TECHNOLOGIES LIMITED

Notes to the Unaudited Standalone Financial Results for the half year ended 30th September 2026

1. The above unaudited standalone financial results have been reviewed and recommended by the Audit Committee at its meeting held on 14th November 2026 and approved by the Board of Directors of the Company at its meeting held on 14th November 2026. The said financial results have been subjected to a limited review by the Statutory Auditors of the Company as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. These financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India.

3. The Company is engaged in the business of trading and manufacturing of electronic items. The Company operates in a single business segment; accordingly, separate segment information has not been furnished in accordance with Indian Accounting Standard 108, "Operating Segments" ("Ind AS 108").

4. Pursuant to the migration of the Company's equity shares from the SME Platform of the National Stock Exchange of India Limited (NSE) to the Main Board of NSE, the Company has become subject to the applicable financial reporting requirements for companies listed on the Main Board, including the requirement to prepare its financial statements in accordance with Indian Accounting Standards (Ind AS), as prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

5. The date of implementation of the Code on Social Security, 2020 ("the Code") relating to employee benefits is yet to be notified by the Government. Upon implementation, the Code may impact the contributions by the Company towards employee benefits such as Provident Fund, Gratuity, etc. The Company will assess the impact of the Code and give effect to it in the financial results when the Code and the rules thereunder are notified.

6. The aforesaid half yearly financial results are also being disseminated on the website of the Company at www.arhamtechnologies.co.in/financial-report.

7. The figures for the corresponding previous period have been regrouped, rearranged, reclassified or restated wherever considered necessary, to make them comparable with the figures of the current period.

For BADHAN & CO.
Chartered Accountants
Firm Registration No.: 0004008C

GAURAV AGRAWAL
Partner
Membership No.: 422586
UDIN: 26422586XFBA[illegible]
Place: Raipur
Date: 14/11/2026

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

ARHAM TECHNOLOGIES LTD.

For ARHAM TECHNOLOGIES LIMITED

ANKIT JAIN
CFO
DIN: 06381280

ARHAM TECHNOLOGIES LTD.

ROSHAN JAIN
Managing Director
DIN: 06381291

BADHAN & CO.

Chartered Accountants

SHOP NO. 306, 3RD FLOOR,SAMTA SHOPPING ARCADE , MAIN ROAD ,SAMTA COLONY ,RAIPUR , CHHATTISGARH-492001
Email: badhanryp@gmail.com; Ph: 0771-4915568; Mobile: 9425205368/ 7974594697; GSTIN: 22AANFB1622L1ZN

Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results of Arham Technologies Limited for the half year ended September 30, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Arham Technologies Limited
Raipur, Chhattisgarh

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Arham Technologies Limited (hereinafter referred to as "the Parent") and its subsidiary Arham Corporate Pvt Ltd. (the Parent and its subsidiary together referred to as "the Group") for the half year ended September 30, 2026 (the "Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists primarily of making inquiries of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The Statement includes the financial results of the following entities:

a. Arham Technologies Limited (Parent Company)

b. Arham Corporate Private Limited (Subsidiary Company)

5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Badhan & Co.
Chartered Accountants
(Firm Registration No. 0004008C)

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

CA GAURAV AGRAWAL
(Partner)
Membership No.: 422586
UDIN: 26422586XSINOW3948

Place: Raipur
Date: 14 November 2026

ARHAM TECHNOLOGIES LIMITED

CIN: L52335CT2013PLC001207

Statement Of Unaudited Consolidated Assets And Libilities as on September 30, 2026

Rs in Lakhs

Particular	As at Sept 30, 2026 Unaudited	As at March 31, 2026 Audited
EQUITY AND LIABILITIES		
(1) SHAREHOLDER'S FUNDS		
(A) SHARE CAPITAL	2,181.20	2,181.20
(B) RESERVES AND SURPLUS	8,198.22	7,296.09
(C) MONEY RECEIVED AGAINST SHARE WARRANT	381.25	381.25
(2) NON-CURRENT LIABILITIES		
(A) LONG TERM BORROWINGS	1,592.80	820.00
(B) DEFERRED TAX LIABILITIES (NET)	2.02	2.02
(C) OTHER LONG TERM LIABILITIES		-
(3) CURRENT LIABILITIES		
(A) SHORT TERM BORROWINGS	3,844.58	1,756.32
(B) TRADE PAYABLES		
(Bi) Total outstanding due to MSME		
(Bii) Total outstanding due to Other than MSME	1,860.66	3,458.88
(C) OTHER CURRENT LIABILITIES	18.96	108.28
(D) SHORT-TERM PROVISIONS	258.82	344.50
TOTAL	**18,338.51**	**16,348.54**
(II) ASSETS		
(1)NON-CURRENT ASSETS		
(A) PROPERTY, PLANT AND EQUIPMENT		
(I) PROPERTY, PLANT AND EQUIPMENT	1,910.55	3,488.19
(II) INTANGIBLE ASSETS	504.70	58.99
(III) CAPITAL WORK-IN-PROGRESS	2,435.63	449.98
(B) NON-CURRENT INVESTMENTS	449.98	
(C) DEFERRED TAX ASSETS (NET)		
(D) LONG TERM LOANS AND ADVANCES	506.75	490.02
(E) OTHER NON-CURRENT ASSETS	20.68	13.68
(2) CURRENT ASSETS		
(A) CURRENT INVESTMENTS		
(B) INVENTORIES	5,443.27	3,600.14
(C) TRADE RECEIVABLES	5,660.64	5,758.87
(D) CASH AND BANK BALANCES	40.63	25.73
(E) SHORT TERM LOANS AND ADVANCES	1,177.42	898.45
(F) OTHER CURRENT ASSETS	188.26	1,564.49
TOTAL	**18,338.51**	**16,348.54**

FOR AND ON BEHALF OF BOARD OF DIRECTOR OF
ARHAM TECHNOLOGIES LIMITED

ARHAM TECHNOLOGIES LTD.

ARHAM TECHNOLOGIES LTD.

Director

ANKIT JAIN
(CFO)
DIN - 06381280

Director

ROSHAN JAIN
(Managing Director)
DIN - 06381291

M/s ARHAM TECHNOLOGIES LIMITED

CIN: L52335CT2013PLC001207

Statement of Unaudited Consolidated Fianancial Results For the Quarter & half year ended September 30, 2026

(Amount in Lakhs)

PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
	Sept 30, 2026	June 30, 2026	Sep 30, 2025	Sept 30, 2026	Sep 30, 2025	3/31/2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(I) REVENUE FROM OPERATIONS	4508.86	4039.36	2741.93	8548.22	4562.88	11,856.61
(II) OTHER INCOME	0.01	0.00	36.89	0.01	61.07	2.75
(III) TOTAL INCOME (I+II)	**4508.87**	**4039.36**	**2778.82**	**8548.23**	**4623.95**	**11859.36**
(IV) EXPENSES:						
(1) COST OF MATERIALS CONSUMED	4165.20	3473.56	2013.46	7638.76	3598.22	9,069.53
(3) PURCHASES OF STOCK-IN-TRADE	6.45	17.47	0.44	23.92	52.47	138.36
(4) CHANGES IN INVENTORIES OF FINISHED GOODS,WIP AND STOCK-IN-TRADE	-579.37	-281.14	146.49	-860.51	-123.05	231.97
(5) EMPLOYEE BENEFITS EXPENSE	71.31	71.29	48.27	142.60	105.37	198.37
(6) FINANCE COSTS	115.09	90.62	78.35	205.71	139.94	233.73
(7) DEPRECIATION AND AMORTIZATION EXPENSE	21.81	20.31	23.71	42.12	44.33	94.67
(8) OTHER EXPENSES	112.04	80.70	31.73	192.74	84.32	315.16
TOTAL EXPENSES	**3912.53**	**3472.81**	**2342.45**	**7385.34**	**3901.60**	**10281.80**
(V) PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)	596.34	566.55	436.37	1162.89	722.35	1577.57
(VI) EXCEPTIONAL ITEMS						
(VII) PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)	596.34	566.55	436.37	1162.89	722.35	1577.57
(VIII) EXTRAORDINARY ITEMS						
(IX) PROFIT BEFORE TAX (VII-VIII)	**596.34**	**566.55**	**436.37**	**1162.89**	**722.35**	**1577.57**
(X) TAX EXPENSE:						
(1) CURRENT TAX	132.31	128.45	73.01	260.76	132.84	358.45
(2) DEFERRED TAX	0.00	0.00	0.00	0.00	-0.03	-1.35
(XI) PROFIT/(LOSS) FROM CONTINUING OPERATIONS (IX-X)	**464.03**	**438.10**	**363.36**	**902.13**	**589.54**	**1220.47**
(XVI) EARNINGS PER EQUITY SHARE:						
(1) BASIC	2.44	2.30	2.09	4.74	3.48	6.94
(2) DILUTED	2.41	2.28	2.09	4.69	3.48	6.87

DIRECTOR OF ARHAM TECHNOLOGIES LIMITED

Arham Technologies Limited

Ankit Jain

Director

ANKIT JAIN
(CFO)
DIN - 06381280

Arham Technologies Limited

Roshan Jain

Director

ROSHAN JAIN
(Managing Director)
DIN - 06381291

ARHAM TECHNOLOGIES LIMITED

CIN: L52335CT2013PLC001207

Satement of Unaudited Consolidated Cash Flow for the half year ended September 30, 2026

PARTICULARS	Sept 30, 2026 Half Yearly Unaudted	March 31, 2026 Yearly Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit After tax and exceptional items	902.12	1,220.47
Adjustments for :		-
Depreciation	42.12	94.67
Deferred Tax Asset/(Liabilites)	-	(1.35)
Interest expense		
Operating profit before working capital changes	**944.24**	**1,313.79**
Adjustments for :		
Increase/(Decrease) in current liabilities	(1,773.19)	1,957.04
(Increase)/ Decrease in sundry debtors	98.23	(4,205.80)
(Increase) / Decrease in inventories	(1,843.14)	624.32
(Increase)/ Decrease in loans and advances	(81.23)	(2,433.47)
(Increase) / Decrease in other current assets	1,097.26	(1,231.37)
Cash generation from operations	(1,557.83)	(3,975.49)
Net cash Flow From operating activities (A)	**(1,557.83)**	**(3,975.49)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(1,345.83)	(2,786.50)
Purchase of Intangible Asset	-	-
(Increase)/ Decrease Non current Investment	(7.00)	(449.98)
(Increase)/Decrease in Deposits	-	
Net cash used in investing activities (B)	**(1,352.83)**	**(3,236.49)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long/short term loans	2,925.56	1,711.57
Interest paid		5,138.74
Proceeds from Issue of Share Capital	-	
Working Facilities(Net)	-	-
Share Premium Received	-	381.25
Net cash used in financing activities (C)	**2,925.56**	**7,231.56**
NET INCREASE/(DECREASE) IN CASH AND 'CASH EQUIVALENTS (A+B+C)	**14.90**	**19.59**
Cash And Cash Equivalents (Opening)*	25.73	6.15
Cash And Cash Equivalents (Closing)*	40.63	25.73
NET INCREASE/ (DECREASE)	**14.90**	**19.59**

FOR AND ON BEHALF OF BOARD OF DIRECTOR OF ARHAM TECHNOLOGIES LIMITED

ARHAM TECHNOLOGIES LTD.

Director

ANKIT JAIN
(CFO)
DIN - 06381280

ARHAM TECHNOLOGIES LTD.

Director

ROSHAN JAIN
(Managing Director)
DIN - 06381291

Notes to the Unaudited Consolidated Financial Results for the half year ended September 30, 2026

1. The above unaudited consolidated financial results for the half year ended September 30, 2026, which include the financial information of Arham Technologies Limited (the "Parent") and its subsidiary Arham Corporate Pvt Ltd. (the Parent and its subsidiary together referred to as the "Group"), have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Parent Company at their respective meetings held on November 14, 2026. The Statutory Auditors of the Parent Company have carried out a limited review of these consolidated financial results in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. These consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India.

3. Pursuant to the migration of the Company's equity shares from the NSE Emerge Platform to the Main Board of the National Stock Exchange of India Limited, the Company has become subject to the requirement of preparing its financial statements in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

4. The Group is engaged in a single business segment, namely trading and manufacturing of electronic items. Accordingly, separate segment information has not been furnished in accordance with Ind AS 108, "Operating Segments".

5. The date of implementation of the Code on Social Security, 2020 ("the Code") relating to employee benefits is yet to be notified by the Government. Upon implementation, the Code may impact the contributions by the Company towards benefits such as Provident Fund, Gratuity, etc. The Company will assess the impact of the Code and give effect to the same in the financial results when the Code and the Rules thereunder are notified.

6. The aforesaid half-yearly consolidated financial results are also being disseminated on the website of the Company at www.arhamtechnologies.co.in/financial-report.

7. The figures for the corresponding previous period have been regrouped, rearranged, reclassified or restated, wherever considered necessary, to make them comparable with the current period's presentation.

8. There is no discontinued operation during the year.

ARHAM TECHNOLOGIES LTD.

Roshan Jain
Director

As per our Limited Review Report of even date
FOR BADHAN AND CO.
(Chartered Accountants)
FRN: 0004008C

ARHAM TECHNOLOGIES LTD.

Ankit Jain
Director

ANKIT JAIN
(CFO)
DIN - 06381280

ROSHAN JAIN
(Managing Director)
DIN - 06381291

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

GAURAV AGRAWAL
(PARTNER)
Membership No. 053907
UDIN: 26422586XSINOW3948
Place: RAIPUR
Date: 14 November 2026

ARHAM TECHNOLOGIES LIMITED

(Erstwhile Arham Technologies Private Limited)
CIN: L52335CT2013PLC001207
Regd. Office & Factory: Plot No. 15, Electronic Manufacturing Cluster, Sector-22, Village Tuta, Atal Nagar, Nava Raipur, Raipur, Chhattisgarh, 492015. Tel- 9925130931. Email- support@arhamtechnologies.co.in
Corporate Office: 5, Chitrakoot Complex, Opp. Vyavsayik Sahakari Bank, Jawahar Nagar, Raipur, Chhattisgarh, 492001.
Tel-07712223415. **www.arhamtechnologies.co.in**

Annexure - B

Pursuant to Regulation 10(c) of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021]

Sr. No	Particulars	Details
1	Company name and address of Registered Office	Arham Technologies Limited, Plot No. 15 Electronic Manufacturing Cluster, Sector 22, Village Tuta, Atal Nagar, Nava Raipur, Raipur, Chhattisgarh, India, 492015
2	Name of the recognized Stock Exchanges on which the company's shares are listed	National Stock Exchange of India Limited
3	Filing date of the statement referred to in Regulation 10(b)	Statement under Regulation 10(b) for ATL Employee Stock Plan 2024 scheme was filed with National Stock Exchange of India Limited on January 10, 2025.
4	Filing Number, if any	NSE/LIST/45169
5	Title of the Scheme pursuant to which shares are issued	Arham Technologies Limited Employee Stock Option Plan, 2024
6	Kind of security to be listed	Equity Shares
7	Par value of the shares	Rs. 10/- per Equity Shares
8	Date of allotment of shares	14th November, 2026
9	Number of shares issued	4800 Equity Shares
10	Share Certificate No., if applicable	Not Applicable
11	Distinctive number of the shares, if applicable	From 21812001 to 21816800
12	ISIN Number of the shares if issued in Demat	INE0L2Y01011
13	Exercise price per share	Rs. 10/- per Equity Shares
14	Premium per share	NIL
15	Total alloted shares after this issue	21816800
16	Total issued share capital after this issue	Rs. 21,81,68,000/-
17	Details of any lock-in on the shares	NIL
18	Date of expiry of lock-in	Not Applicable
19	Whether shares are identical in all respects to existing shares? If not, when will they become identical?	Yes. The Equity Shares rank pari passu in all respects with the existing Equity Shares of the Company.

20	Details of listing fees, if payable	Listing fees already paid

Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Particulars	**Details**
Type proposed to be issued of Securities	Equity Shares of Rs. 10/- each
Type of issue	Allotment of Equity Shares pursuant to the exercise of vested Employee Stock Options under the Arham Technologies Limited Employee Stock Option Plan, 2024
Total number of securities proposed to be issued	4800 Equity Shares

(Erstwhile Arham Technologies Private Limited)
CIN: L52335CT2013PLC001207
Regd. Office & Factory: Plot No. 15, Electronic Manufacturing Cluster, Sector-22, Village Tuta, Atal Nagar, Nava Raipur, Raipur, Chhattisgarh, 492015. Tel-959984784. Email- support@arhamtechnologies.co.in
Corporate Office: 5, Chitrakoot Complex, Opp. Vyavsayik Sahakari Bank, Jawahar Nagar, Raipur, Chhattisgarh, 492001.
Tel-07712223415. **www.arhamtechnologies.co.in**

Annexure - C

Date: 14th November, 2026

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

Symbol: ARHAM

Subject: Disclosure as per Regulation 32 and other applicable Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 with respect to Statement on Deviation or Variation for proceeds of the Issue of securities for the second quarter and half year ended September 30, 2026.

Dear Sir/Madam,

It is hereby confirmed that there is no deviation or variation in the use of proceeds from the Preferential Issue of Convertible Equity Share Warrants & Equity Shares. Please find attached herewith the Statement of deviation or variation as **Annexure 1 & 2** for second quarter and half year ended September 30, 2026, duly reviewed and approved by the Audit Committee at its meeting held on November 14, 2026.

Kindly acknowledge the receipt and take the above on your records.

Yours faithfully,

Thanking You.

For Arham Technologies Limited

POOJA AVINASH GANDHEWAR
Digitally signed by POOJA AVINASH GANDHEWAR
Date: 2026.11.14 18:20:14 +05'30'

Pooja Avinash Gandhewar
Company Secretary cum Compliance Officer

(Erstwhile Arham Technologies Private Limited)
CIN: L52335CT2013PLC001207
Regd. Office & Factory: Plot No. 15, Electronic Manufacturing Cluster, Sector-22, Village Tuta, Atal Nagar, Nava Raipur, Raipur, Chhattisgarh, 492015. Tel-959984784. Email- support@arhamtechnologies.co.in
Corporate Office: 5, Chitrakoot Complex, Opp. Vyavsayik Sahakari Bank, Jawahar Nagar, Raipur, Chhattisgarh, 492001.
Tel-07712223415. **www.arhamtechnologies.co.in**

Annexure 1

Statement of Deviation or Variation for Proceeds

(Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with read with SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/ 1/3762/2026 dated January 30, 2026 and as amended from time to time)

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc.	
Name of listed entity	Arham Technologies Limited
Mode of Fund Raising	Preferential Issue (Allotment of Equity Shares)
Date of Raising Funds	07th & 11th February, 2026 (Date of Allotment)
Amount Raised	Rs. 53,56,74,000/-
Report filed for Quarter ended	30th September, 2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	The Audit Committee has reviewed that there was no deviation/variation in the use of funds raised through Preferential Issue.
Comments of the auditors, if any	None

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

Original Object	**Modified Object, if any**	**Original Allocation**	**Modified Allocation, if any**	**Funds Utilised**	**Amount of Deviation/Variation for the quarter according To applicable object**	**Remarks if Any**
1. Working capital requirements of the Company	NA	Rs. 23,03,39,820/-	NIL	Rs. 23,03,39,820/-	0.00	-

2.Repayment/prepayment, in full or part, of certain borrowings availed of by our Company	NA	Rs. 13,28,47,152/-	NIL	Rs. 13,28,47,152/-	0.00	-
3. Investment in the subsidiary of the Company for part of proposed capital expenditure in the subsidiary a. Building & Civil Construction b. Electrical & Mechanical Works	NA	 Rs. 6,64,77,143.40/- Rs. 2,21,76,903.60/-	NIL	 Rs. 6,64,77,143.40/- Rs. 2,21,76,903.60/-	0.00	-
4. General Corporate Purpose	NA	Rs. 8,38,32,981/-	NIL	Rs. 8,38,32,981/-	0.00	-
Total	--	**Rs. 53,56,74,000/-**	--	**Rs. 53,56,74,000/-**	--	--

Note: -

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

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

(Erstwhile Arham Technologies Private Limited)
CIN: L52335CT2013PLC001207
Regd. Office & Factory: Plot No. 15, Electronic Manufacturing Cluster, Sector-22, Village Tuta, Atal Nagar, Nava Raipur, Raipur, Chhattisgarh, 492015. Tel-959984784. Email- support@arhamtechnologies.co.in
Corporate Office: 5, Chitrakoot Complex, Opp. Vyavsayik Sahakari Bank, Jawahar Nagar, Raipur, Chhattisgarh, 492001.
Tel-07712223415. **www.arhamtechnologies.co.in**

Deviation or variation could mean:

a) Deviation in the objects or purposes for which the funds have been raised or
b) Deviation in the amount of funds actually utilised as against what was originally disclosed or
c) Change in terms of a contract referred to in the fund-raising document i.e., prospectus, letter of offer, etc.

For Arham Technologies Limited

POOJA AVINASH GANDHEWAR
Digitally signed by POOJA AVINASH GANDHEWAR
Date: 2026.11.14 18:21:46 +05'30'

Pooja Avinash Gandhewar
Company Secretary cum Compliance Officer

ARHAM TECHNOLOGIES LIMITED

(Erstwhile Arham Technologies Private Limited)
CIN: L52335CT2013PLC001207
Regd. Office & Factory: Plot No. 15, Electronic Manufacturing Cluster, Sector-22, Village Tuta, Atal Nagar, Nava Raipur, Raipur, Chhattisgarh, 492015. Tel-959984784. Email- support@arhamtechnologies.co.in
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Tel-07712223415. **www.arhamtechnologies.co.in**

Annexure 2

Statement of Deviation or Variation for Proceeds

(Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with read with SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/ 1/3762/2026 dated January 30, 2026 and as amended from time to time)

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc.	
Name of listed entity	Arham Technologies Limited
Mode of Fund Raising	Preferential Issue (Issue Fully Convertible Share Warrants)
Date of Raising Funds	07th November, 2025
Amount Raised	Rs. 15,24,99,860/-
Report filed for Quarter ended	30th September, 2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	The Audit Committee has reviewed that there was no deviation/variation in the use of funds raised through Preferential Issue.
Comments of the auditors, if any	None

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

Original Object	**Modified Object, if any**	**Original Allocation**	**Modified Allocation, if any**	**Funds Utilised**	**Amount of Deviation/Variation for the quarter according To applicable object**	**Remarks if Any**
1. For the advertisement of Company's products	NA	Rs. 3,24,99,860/-	NIL	Rs. 3,24,99,860/-	0.00	-

2. General Corporate Purpose	NA	Rs. 12,00,00,000/-	NIL	Rs. 12,00,00,000/-	0.00	-
Total	--	**Rs. 15,24,99,860/-**	--	**Rs. 15,24,99,860/-**	--	--

Note: **-**

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

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

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

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

(Erstwhile Arham Technologies Private Limited)
CIN: L52335CT2013PLC001207
Regd. Office & Factory: Plot No. 15, Electronic Manufacturing Cluster, Sector-22, Village Tuta, Atal Nagar, Nava Raipur, Raipur, Chhattisgarh, 492015. Tel-959984784. Email- support@arhamtechnologies.co.in
Corporate Office: 5, Chitrakoot Complex, Opp. Vyavsayik Sahakari Bank, Jawahar Nagar, Raipur, Chhattisgarh, 492001.
Tel-07712223415. **www.arhamtechnologies.co.in**

Deviation or variation could mean:

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

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

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

For Arham Technologies Limited

POOJA AVINASH GANDHEWAR
Digitally signed by POOJA AVINASH GANDHEWAR
Date: 2026.11.14 18:23:04 +05'30'

Pooja Avinash Gandhewar
Company Secretary cum Compliance Officer

BADHAN & CO.

Chartered Accountants

SHOP NO. 306, 3RD FLOOR,SAMTA SHOPPING ARCADE , MAIN ROAD ,SAMTA COLONY ,RAIPUR , CHHATTISGARH-492001
Email: badhanryp@gmail.com; Ph: 0771-4915568; Mobile: 9425205368/ 7974594697; GSTIN: 22AANFB1622L1ZN

Certificate for utilisation of the preferential issue proceeds of

Arham Technologies Limited

For the second quarter and half year ended 30th September, 2026

To,

The Listing Department,

National Stock Exchange of India Limited Exchange Plaza,

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

Sub: Certificate indicating utilisation of the preferential issue proceeds of Arham Technologies Limited as per NSE Circular No. NSE/CML/2024/23 Dated September 05, 2024, for the second quarter and half year ended 30th September, 2026.

Respected Sir / Madam,

This certificate is issued in respect of the utilisation of the preferential issue proceeds of Arham Technologies Limited ("the Company") for the second quarter and half year ended 30th September, 2026.

The Company has raised an amount of Rs. 53,56,74,000/- through a preferential issue of equity shares. The Board of Directors of the Company, at their meetings held on 07.02.2026 and 11.02.2026, allotted 16,34,000 (Sixteen Lakh Thirty-Four Thousand) and 32,58,000 (Thirty-Two Lakh Fifty-Eight Thousand) fully paid-up equity shares, respectively, of face value of Rs. 10/- each (Rupees Ten Only), at an issue price of Rs. 109.50/- per equity share (Rupees One Hundred Nine and Fifty Paisa Only), including a premium of Rs. 99.50/- per equity share, aggregating to Rs. 53,56,74,000/- (Rupees Fifty-Three Crore Fifty-Six Lakh Seventy-Four Thousand Only).

The Company has received the subscription amount of Rs. 53,56,74,000/- from the allottees towards the allotment of 48,92,000 equity shares.

With reference to the above-mentioned subject, we certify that there has been no deviation or variation in the utilisation of the proceeds raised through the preferential issue for the second quarter and half year ended 30th September, 2026, pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. We have reviewed the documents, statements, papers, accounts and other relevant records of the Company regarding the utilisation of the preferential issue proceeds.

Further, the preferential issue proceeds have been utilised for the purposes stated in the documents submitted to the Exchange. The details of the amount received by the Company against the allotment of 48,92,000 equity shares and its utilisation as at 30th September, 2026.

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

Sr. No	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilised Amount	Unutilised Amount	Remarks
1	Working capital requirements of the Company	Rs. 23,03,39,820/-	Rs. 23,03,39,820/-	-	-
2	Repayment/prepayment, in full or part, of certain borrowings availed of by our Company	Rs. 13,28,47,152/-	Rs. 13,28,47,152/-	-	-
3	Investment in the subsidiary of the Company for part of proposed capital expenditure in the subsidiary a. Building & Civil Construction b. Electrical & Mechanical Works	 Rs. 6,64,77,143.40/- Rs. 2,21,76,903.60/-	 Rs. 6,64,77,143.40/- Rs. 2,21,76,903.60/-	 - -	 - -
4	General Corporate Purpose	Rs. 8,38,32,981/-	Rs. 8,38,32,981/-	-	-
	TOTAL	**Rs. 53,56,74,000/-**	**Rs. 53,56,74,000/-**		

For and on Behalf of Badhan And Co.,
Chartered Accountants
Firm Registration No: 0004008C

CA Gaurav Agrawal
Partner
Membership No: 422586
Date: 14-11-2026
UDIN: 26422586SJCQKT6757
Place: Raipur

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

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BADHAN & CO.

Chartered Accountants

SHOP NO. 306, 3RD FLOOR,SAMTA SHOPPING ARCADE , MAIN ROAD ,SAMTA COLONY ,RAIPUR , CHHATTISGARH-492001
Email: badhanryp@gmail.com; Ph: 0771-4915568; Mobile: 9425205368/ 7974594697; GSTIN: 22AANFB1622L1ZN

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

For the second quarter and half year ended 30th September, 2026

To,

The Listing Department,

National Stock Exchange of India Limited Exchange Plaza,

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

Sub: Certificate indicating utilisation of the preferential issue proceeds of Arham Technologies Limited as per NSE Circular No. NSE/CML/2024/23 Dated September 05, 2024 for the second quarter and half year ended 30th September, 2026.

Respected Sir / Madam,

This certificate is issued in respect of the utilisation of the proceeds of the preferential issue of share warrants of Arham Technologies Limited ("the Company") for the second quarter and half year ended 30th September, 2026.

The Company has allotted share warrants fully convertible into equity shares for an aggregate stated issue amount of Rs. 15,24,99,860/- (Rupees Fifteen Crore Twenty-Four Lakh Ninety-Nine Thousand Eight Hundred and Sixty Only). The Board of Directors of the Company, at its meeting held on 07.11.2025, allotted 17,15,796 (Seventeen Lakh Fifteen Thousand Seven Hundred and Ninety-Six) convertible warrants, each convertible into an equity share of face value of Rs. 10/- (Rupees Ten Only), at a warrant issue price of Rs. 88.88/- (Rupees Eighty-Eight and Eighty-Eight Paisa Only).

As per the documents submitted by the Company to the Exchange, an amount equivalent to 25% (Twenty-Five Per Cent) of the warrant price is payable at the time of subscription and allotment of each warrant. The balance 75% (Seventy-Five Per Cent) is payable by the warrant holders in one or more tranches against the respective warrants within the prescribed period of 18 months.

The Company received Rs. 3,81,24,966/- towards the initial 25% contribution on 06.11.2025. The stated balance contribution of Rs. 11,43,74,894/- is yet to be received from the warrant holders and is payable in one or more tranches within the prescribed period of 18 months.

With reference to the above-mentioned subject, we certify that there has been no deviation or variation in the utilisation of the proceeds received through the preferential issue of share warrants for the second quarter and half year ended 30th September, 2026, pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,

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

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2015. We have reviewed the documents, statements, papers, accounts and other relevant records of the Company regarding the utilisation of these proceeds.

Further, the proceeds received have been utilised for the purposes stated in the documents submitted to the Exchange. The details below relate to the initial contribution of Rs. 3,81,24,966/- received by the Company and its utilisation as at 30th September, 2026.

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

Sr. No	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilised Amount	Unutilised Amount	Remarks
1	For the advertisement of Company's products	Rs. 3,24,99,860/-	Rs. 81,24,988/-	Rs. 2,43,74,872/-	-
2	General Corporate Purpose and Investment in Subsidiary Companies	Rs. 12,00,00,000/-	Rs. 3,00,00,000/-	Rs. 9,00,00,000/-	-
	TOTAL	**Rs. 15,24,99,860/-**	**Rs. 3,81,24,988/-**	**Rs. 11,43,74,872/-**	**-**

Note: The amount of Rs. 11,43,74,872/- is yet to be received by the company from warrant holders against their 75% contribution as mentioned above and hence it is shown as unutilized amount.

For and on Behalf of Badhan And Co.,
Chartered Accountants
Firm Registration No: 0004008C

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

CA Gaurav Agrawal
Partner
Membership No: 422586
UDIN- 26422586BEQELT4291
Date: 14-11-2026
Place: Raipur

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(Erstwhile Arham Technologies Private Limited)
CIN: L52335CT2013PLC001207
Regd. Office & Factory: Plot No. 15, Electronic Manufacturing Cluster, Sector-22, Village Tuta, Atal Nagar, Nava Raipur, Raipur, Chhattisgarh, 492015. Tel-959984784. Email- support@arhamtechnologies.co.in
Corporate Office: 5, Chitrakoot Complex, Opp. Vyavsayik Sahakari Bank, Jawahar Nagar, Raipur, Chhattisgarh, 492001.
Tel-07712223415. **www.arhamtechnologies.co.in**

Date: 14th November, 2026

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

Symbol: ARHAM

Subject: - Declaration on Auditor's Report under Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Dear Sir/Madam,

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 we hereby declare and confirm that the Auditor's Report on Standalone and Consolidated Financial Statements and results for the Second Quarter and Half-Year ended 30th September, 2026 which are being sent herewith are unmodified and without any qualification.

Thanking you,

Yours faithfully,

For Arham Technologies Limited

POOJA AVINASH GANDHEWAR
Digitally signed by POOJA AVINASH GANDHEWAR
Date: 2026.11.14 18:24:45 +05'30'

Pooja Avinash Gandhewar
Company Secretary cum Compliance Officer