(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**

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

Date: 14th November, 2026

Symbol: ARHAM

Sub: Intimation for Resignation of Statutory Auditor

Dear Sir / Ma'am,

In reference with above captioned subject. We write to inform you that the Statutory Auditors have tendered their resignation on 14th November, 2026 with immediate effect due to reasons mentioned in resignation enclosed herewith. The Board shall consider the matter in immediate upcoming meeting and conclude to appoint new Auditors, which shall be informed to the stakeholders immediately on appointment.

Further, we also enclose a copy of details as required by Annexure - A of SEBI Master Circular No. SEBI/HO/CFD/PoD2/ CIR/P/0155 dated 11th November, 2024.

Do acknowledge the receipt of same and disseminate the above announcement on NSE's Website.

Request you to take the same on your records.

Thanking you,

Yours faithfully,
For Arham Technologies Limited

POOJA AVINASH GANDHEWAR
Digitally signed by POOJA AVINASH GANDHEWAR
Date: 2026.11.14 21:07:20 +05'30'

Mrs. Pooja Avinash Gandhewar
Company Secretary cum Compliance Officer
Mem No: A45597

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

Date: 14th November, 2026

To,
The Board of Directors,
Arham Technologies Limited,
Plot No. 15, Electronic Manufacturing Cluster,
Sector 22, Village Tuta, Atal Nagar,
Nava Raipur, Chhattisgarh – 492015, India.

Subject: Resignation as Statutory Auditors of Arham Technologies Limited

Dear Sirs,

We, **M/s. Badhan & Co. (FRN: 004008C), Chartered Accountants** ("the Firm"), were appointed as the Statutory Auditors of Arham Technologies Limited ("the Company") at the Annual General Meeting held on 25th September, 2025, for a term of five consecutive years, in accordance with the provisions of Section 139 of the Companies Act, 2013.

We understand that the Company has recently migrated from the SME Platform (NSE Emerge) to the Main Board of the National Stock Exchange of India Limited. Consequent to such migration, the Company is subject to additional regulatory and compliance requirements under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the preparation and submission of quarterly financial results and the corresponding limited review requirements under Regulation 33 of the said Regulations.

The aforesaid transition has resulted in an increase in the scope, frequency and extent of audit and review procedures, requiring greater professional involvement, continuous monitoring and timely completion of statutory assignments.
In view of our existing professional commitments and pre-occupations, we regret that we would not be in a position to devote the requisite time, attention and resources necessary to effectively discharge our responsibilities as Statutory Auditors of the Company, particularly considering the enhanced regulatory requirements and reporting timelines applicable to a Main Board listed entity.

Accordingly, after due consideration and in accordance with our professional responsibilities, we hereby tender our resignation from the office of Statutory Auditors of the Company, subject to compliance with the applicable requirements relating to the issuance of limited review/audit reports upon resignation.

The information required from the resigning statutory auditors, in the format prescribed under Annexure 21 of the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, last updated on 30 January, 2026, is annexed herewith as

Annexure A.

We shall also comply with the applicable requirements of Section 140(2) of the Companies Act, 2013, read with Rule 8 of the Companies (Audit and Auditors) Rules, 2014, regarding filing of the prescribed statement of resignation in Form ADT-3.
We take this opportunity to express our sincere appreciation for the cooperation and support extended to us by the Board of Directors, management and staff of the Company during our tenure as Statutory Auditors.
Should you require any assistance or clarification in connection with the transition, please feel free to contact us.

Yours faithfully,
For M/s Badhan & Co.
Chartered Accountants
Firm Registration No.: 0004008C

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

CA Gaurav Agrawal
Partner
Membership No.: 422586
Place: Raipur
Date: 14th November, 2026
Encl.: Annexure A – Information required from the Statutory Auditors upon resignation under the SEBI Master Circular.

ANNEXURE A

FORMAT OF INFORMATION TO BE OBTAINED FROM THE STATUTORY AUDITOR UPON RESIGNATION

1. Name of the listed entity/material subsidiary: Arham Technologies Limited

2. Details of the statutory auditor:

a. Name: M/s Badhan & Co., Chartered Accountants

b. Address: Shop No. 306, Samta Shopping Complex, Samta Colony, Raipur, Chhattisgarh, India – 492001.

c. Phone number: 9425205368

d. Email: bandhanryp@gmail.com

3. Details of association with the listed entity/material subsidiary:

a. Date on which the statutory auditor was appointed: 25 September, 2025.

b. Date on which the term of the statutory auditor was scheduled to expire: Till the conclusion of the Annual General Meeting of the Company to be held in the year 2030, pertaining to the financial year 2029-30.

c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission:

We have issued our Independent Auditor's Limited Review Report dated November 14, 2026, on the Unaudited Standalone & Consolidated Financial Results of the Company for the second quarter and half year ended September 30, 2026.

4. Detailed reasons for resignation:

The Company has recently migrated from the SME Platform (NSE EMERGE) to the Main Board of the National Stock Exchange of India Limited. Consequent to such migration, the Company is required to comply with additional regulatory and reporting requirements under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including quarterly financial reporting and the corresponding limited review requirements under Regulation 33 of the said Regulations.

These additional compliances entail increased professional involvement, time commitments and adherence to stringent reporting timelines.

In view of our existing professional commitments and pre-occupations, we are unable to devote the requisite time, attention and resources necessary to effectively discharge our responsibilities as Statutory

Auditors of the Company under the enhanced regulatory and compliance framework applicable to a Main Board listed entity.

Accordingly, after due consideration, we have decided to resign from the office of Statutory Auditors of the Company.

5. In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors):

No Such Cases.

6. In case the information requested by the auditor was not provided, then the following shall be disclosed:

The below points (a) to (d) are **Not Applicable**.

a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management.

b. Whether the lack of information would have significant impact on the financial statements/results.

c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised).

d. Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.

7. Any other facts relevant to the resignation:

None.

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

Declaration

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.

2. We hereby confirm that there is no other material reason other than those provided above for the resignation of our Firm.

Yours faithfully,

For M/s Badhan & Co.

Chartered Accountants

Firm Registration No.: 0004008C

CA Gaurav Agrawal

Partner

Membership No.: 422586

Date: 14th November, 2026

Place: Raipur