

Date: 13.11.2025,

To, Department of Corporate Services/Listing BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Floor 25, M Samachar Marg, Fort Mumbai-400001

## REF: COVIDH TECHNOLOGIES LIMITED (SCRIP CODE: 534920) | SYMBOL: COVIDH

SUBJECT: Un-Audited Financial Results pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the meeting of Board of Directors of the Company was held today, i.e., Thursday, 13th November, 2025 at 04:00 P.M. via video conferencing and concluded at 04:30 inter alia to consider and approve the following:

- The Un- Audited Financial Results (Standalone) for the Quarter and Half year ended 30<sup>th</sup> September 2025, in pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Independent Auditor's Limited Review Report on Un-Audited Financial Results (Standalone) of the Company for the Quarter and Half Year ended 30th September, 2025.

This is for your kind information and record.

Thanking you, Yours faithfully,

For and on behalf of the Board of Directors Covidh Technologies Limited Covidh Technologies

Jayshree Suresh Jain

Managing Director Signatory

Enclosed: As above mentioned,

## GMKS & CO. Chartered Accountants



Independent Auditor's Review Report on the Quarterly and Half Year ended 30.09.2025 Un-Audited Financial Results of Covidh Technologies Limited "the Company" Pursuant to the Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) 2015 as amended

Review Report to The Board of Directors Covidh Technologies Limited Hyderabad

- 1. We have reviewed the accompanying Statement of unaudited financial results of Covidh Technologies Limited ("the Company") for the quarter and half year ended September 30, 2025 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended.
- 2. The Preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, ('Ind AS 34') "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion 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 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 from material misstatement. A review is limited primarily to making inquiries of the Company personnel responsible for financial and accounting matters and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



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4. Based on our review conducted as 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 applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies that has not disclosed the information required to be disclosed in terms of Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For GMKS & Co Chartered Accountants FRN: 139767W

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Abhijit Mundada

Partner

M No.: 134685 Place: Pune Date: 13-11-2025

UDIN: 25134685BM/URD4171

COVIDH TECHNOLOGIES LIMITED

CIN: 172200TG1993PLC015306

Regd. Off: B-Z, Plot: 797/A,Sai Krishna Building, Road No. 36, Jubilee Hills, Hyderabad, Hyderabad, Telangana, India, 500033

Unaudited Statement of Profit and Loss for the Quarter and period ended September 30, 2025

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1		Quarted Ended			Half Year Ended		Year Ended	
	PARTICULARS	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025	
_		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Revenue From Operations							
14	Other income	1.00			1.00		26.52	
111	Total Ravenue (i+ii)	1.00			1.00		26.52	
IA	Expenses							
	Cost of Materials Consumed	(97)						
	Purchases of Stock-in-trade	220					41	
	Changes in inventories				(4)	-		
	Employee benefits expense		. 1		2			
	Finance Costs							
_	Other Expenses	0.30	1.54	1.19	1.84	2.25	12.62	
	Total Expenses	0.30	1.54	1.29	1.84	2.25	12.62	
٧	Profit/ (Loss) before Exceptional and Extraordinary Items and tax (III-IV)	0.70	(1.54)	(2.19)	(0.84)	(2.25)	13.90	
VI	Exceptional Items		12.0-7	(acas)	(0.04)	(4-4-3)	23.90	
VII	Profit/ (Loss) before Extraordinary Items and tax (V-VI)	0.70	(1.54)	(1.19)	(0.84)	(2.25)	13.90	
VIII	Extraorindary items		100-1	(4123)	10.04/	12.25	23.90	
iχ	Profit/ (Loss) before Tax (VII-VIII)	0.70	(1.54)	(1.19)	(0.84)	(2.25)	13.90	
X	Tax Expense: Current Tax Deferred Tax		-		-		2.08	
XI	Profit/ (Loss) for the period from continuing operations (IX-X)	0.70	(1.54)	(1.19)	(0.84)	(2.25)	11.82	
XB	Less: Minority Interest		(4.6-1)	(alas)	(0.04)	ferent		
XHI	Profit/ (Loss) for the period (XI-XII) after minority Interest	0.70	(1.54)	(1.19)	(0.84)	(2.25)	11.82	
XIV	Other Comprehensive Income	3	101017	fairest	140000	farms,	7777	
XV.	Total Comprehensive Income	0.70	(1.54)	× (1.19)	(0.84)	(2.25)	11.82	
XVI	Paid Up Equity Share Capital (Face Value of Rs.10 Each)	32.34	32.34	32.34	32,34	32.34	32.34	
XVII	Reserves (excluding Revalution Reserve)	[42.98]	(43.68)	(56.10)	(42.98)	(56.10)	(42.14)	
_	Earnings Per Share (EPS)	1,44,50)	(const	faurth	(40.30)	(marrell)	[weeks]	
	Basic Diluted	0.22	(0.05) (0.05)	(0.07)	(0.26) (0.26)	(0.70)	0.37 0.37	

NOTES:

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 13, 2025 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 The results of the Company have been prepared in accordance with the recognition and measurent principles fald down in the Ind AS-34 "Interim Financial Reporting" prescribed under Section 133 of Companies Act, 2013 read with the relevant rules issued thereunder and other accounting propouncements generally accepted in India and in terms of Fing 33 of SEBI (Listing obligations and disclosure requirements) Regulations, 2015
- 3 The results are also available on the webiste of the Company covidhtechnologies.com
- 4 The Company is engaged in IT/ITES business in one segment only and hence there are no separate reportable segments as per Ind A5 -108 "Operating Segments"
- 5 Figures of the corresponding previous periods are regrouped and reclassified wherever considered necessary to correspond with current period's presentation.

For GMKS & Co **Chartered Accountants** 

FRN: 139767W

Abhijit Mundada M.No. 134685

Place: Pune Date: 13/11/2025 For and on Behalf of Board of Directors of

Covidh Technologies Ltd

**Covidh Technologies Limited** 

Jayshree Suresh Jain

MDirector/Authorised Signatory

Place: Hyderabad Date: 13/11/2025



COVIDH TECHNOLOGIES LIMITED

CIN: L72200TG1993PLC015306

Regd. Off:B-2, Plct: 797/A,Sai Krishna Building, Road No. 36, Jubilee Hills, Hyderabad, Hyderabad, Telangana, India, 500033 Unaudited Balance sheet for the Quarter and period ended September 30, 2025

(Rs. In Lakhs)

PARTICULARS	As at 30th September, 2025 (Unaudited)	As at 31st March, 2025 (Audited)	
ASSETS:			
Non-current assets			
Property, Plant and Equipment			
Financial assets			
Investments	•		
Other Financial Assets			
Deferred tax assets (net)			
Other non-current assets	*		
Total Non Current Assets			
Current assets			
Financial assets			
Investments	12.1		
Trade receivables	31.29	3129	
Cash and cash equivalents	1.15	208	
Loans and advances	122.00	122.00	
Other current assets	0.18	•	
Total Current Assets	154.62	155.38	
Total Assets	154.62	155.38	
EQUITY AND LIABILITIES:			
Equity			
Equity Share Capital	32.34	32.34	
Other Equity	(42.98)	(42.14)	
Total Equity	(10.64)	(9.80)	
Liabilities			
Non Current Liabilities			
Financial Liabilities			
Long term Borrowings	161.60	160.56	
Deferred tax liabilities (Net)	•		
Total Non-Current Liabilities	161.60	160.56	
Current Liabilities			
Financial Liabilities			
Trade Payables	1.18	2.24	
Other current liabilities	0.10	0.30	
Short Term Provisions	2.38	2.08	
Total Current Liabilities	3.66	4.62	
TOTAL EQUITY AND LIABILITIES	154.62	155.38	

For GMKS & Co Chartered Accountants FRN: 139767W

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Abhijit Mundada Partner M.No. 134685

Place: Pune

Date: 13/11/2025

For and on Behalf of Board of Directors of Covidh Technologies Ltd Limited

Jayshim

Director/Authorised Signatory

Managing Director DIN: 10017258 Place: Hyderabad Date: 13/11/2025

## COVIDH TECHNOLOGIES LIMITED

CIN: L72200TG1993PLC015306

Regd. Off: B-2, Plot: 797/A,Sai Krishna Building, Road No. 36, Jubliee Hills, Hyderabad, Hyderabad, Telangana, India, 500033 Unaudited Cashflow statment for the Quarter and period ended September 30, 2025

(Rs. In Lakhs)

Particulars	Half year ended 30 september, 2025	Half year ended 30 september, 2024	
A. CASH FLOW FROM OPERATING ACTIVITIES :			
Net Profit Before Tax as per Statement of Profit and Loss	(0.84)	(2.25)	
Adjustment for:			
Depreciation and Amortisation	-		
Preliminary Expenses Written off			
Operating Profit before Working Capital Changes	(0.84)	(2.25)	
Movements in Working Capital::			
(Increase)/ Decrease in trade receivables	-		
(Increase)/Decrease in other Current Assets	(0.18)	1.62	
(Increase) / Decrease in Inventories			
(Increase) / Decrease in Loans and Advances			
Increase / (Decrease) in Trade Payables	(1.06)	(1.70)	
Increase / (Decrease) in Short Term Provision	0.30		
Increase/(Decrease) in Other current liabilities	(0.20)	(5.17)	
Cash Generated from Operations	(1.14)	(5.24)	
Less: Taxes paid (Net)			
Net Cash from operating activities(A)	(1.98)	(7.49)	
B. CASH FLOW FROM INVESTING ACTIVITIES			
Expenditure on Property, Plant and Equipment and Intangible Assets			
Proceeds from disposal of Property, Plant and Equipment and Intangible Assets		-0	
Investment in equity Shares			
Net cash used in Investing activities (B)			
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Borrowings	1.04	7.50	
Proceeds from Issue of Equity Share Capital	-		
Interest paid			
Net cash Flow from Financing Activities ( C )	1.04	7.50	
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	(0.93)		
Opening Balance of Cash and Cash Equivalents	2.08	0.14	
Closing Balance of Cash and Cash Equivalents	1.15	0.14	

For GMKS & Co Chartered Accountants FRN: 139767W

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Abhijit Mundada Partner M.No. 134685 Place: Pune Date: 13/11/2025

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For and on Behalf of Board of Directors of

Covidh Technologies Ltd
Covidh Technologies Limited

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Director/Authorised Signatory Jayshree Suresh Jain

Managing Director DIN: 10017258 Place: Hyderabad Date: 13/11/2025