

Date: 30.05.2025

To, The Listing Department BSE Limited 25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai, Maharashtra-400001

Scrip Code: 534920 Symbol: COVIDH

#### SUBJECT: 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., Friday, 30<sup>th</sup> May, 2025 at 04:00 P.M. at the registered office of the Company and concluded at 04:45 P.M. inter alia to consider and approve the following:

- The Audited Financial Results (Standalone) for the Quarter and year ended 31st March, 2025, in pursuance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Independent Auditor's Report on Audited Financial Results (Standalone) of the Company for the quarter and year ended 31<sup>st</sup> March, 2025.
- Declaration for unmodified opinion in terms of Regulation 33(3)(d) as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 for Audited Standalone Financial Results for the year ended on 31st March, 2025.

This is for your kind information and record.

Thanking you,

Yours Faithfully,

For and on Behalf of Board of Directors Covidh Technologies Limited

Saycher

Jayshree Suresh Jain Managing Director DIN: 10017258



Plot 797/A, Road # 19, B-2.5ai Krishna Buidine Jublice Hills ,Hyderabad - 500 033. Telangana, India. Tel +91 40 6464 3093 Tele / fax: +91 40 4026 6738 Email \_2nfo@covidh.com Website : www.covidh.com CIN: L72200TG1993PLC015306





## Independent Auditor's Report on Quarterly Standalone Financial Results and Year to Date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

# To the Board of Directors of Covidh Technologies Limited

## Report on the Audit of Standalone Financial Results

#### Opinion

We have audited the accompanying standalone annual financial results of **Covidh Technologies Limited** hereinafter referred to as 'the Company' for the quarter and year ended March 31, 2025 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of net loss and other comprehensive income and other financial information of the company for the year ended March 31, 2025.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Head Office :

Gr Floor, 2-6-1071, Road No.2, KLN Reddy Colony Hanamkonda, Warangal Urban Dist Telangana - 506 001 Mobile : 96521 08456 vraviandco.ca@gmail.com Hyderabad : H.No. 1-74/DH/301, Diamond Hills, Gachibowll Hyderabad. Telangana - 500 032 Mobile : 90321 22231 rajenderrao@gmail.com Branches :

Karimnagar : 10-3-239, Vidyanagar Karimnagar Telangana - 505 001 Mobile : 99893 13399 rkdannapuneni@gmail.com

Hanamkonda : 1-7-900/A/61, Nandi Hills, Hunter Road Hanamkonda, Warangal Urban Dist. Telangana - 506 001 Mobile : 99894 15638 wglauditors@gmail.com

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## Board of Directors' Responsibilities for the Standalone Financial Results Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 Statement.

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 Statement, 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. 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 Act, we are also responsible for expressing our opinion on whether the company has
  adequate internal financial controls with reference to financial statements 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors 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 ability of the Company 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 Statement 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company of which we are the independent auditors 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.



### Other Matters:

The statement includes the results for the quarter ended March 31, 2025 being the balance figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

Our opinion is not modified in respect of the above matters.

For V. RAVI & CO., Chartered Accountants Firm Registration No.006492S

Date: 30-05-2025 Place: Hyderabad

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				(Rs. In Lakh
	PARTICULARS	Note No.	As at March 31, 2025	As at March 31, 2024
1	ABSETS:			
(1)	Non-current sasets			
	(a) Property, Plant and Equipment	1 1		
	(b) Capital work-in-progress			
	(c) Ooodwill	1 1		1
	(d) Other Intangible Assets (c) Intangible Assets under development		•	· ·
1	(f) Biological Assets	1 1	20	1
	(g) Financial assets	1 1		
	(i) Investments	1 1		
	(ii) Other Financial Assets		-	
	(h) Deferred tax assets (net)	1 1		-
	(i) Other non-current assets			20
121	Current sasets			
1-1	(a) Inventories	1 1		
	(b) Financial assets	1 1		
	(i) Investments		-	
	(ii) Trade receivables	4	31.29	Substance Substance
	<ul> <li>(iii) Cash and cash equivalents</li> <li>(iv) Bank Balances other than (iii) above</li> </ul>	5	2.08	0.14
	(v) Loans and advances	6	122.00	:
	(vi) Investments held for Sale			
1.0	(c) Other current assets	7		5.34
	TOTAL ASSETS		155.38	5.45
ш	EQUITY AND LIABILITIES:			
23	Equity			
	(i)Equity Share Capital	8	32.34	32.34
	(ii)Reserves and Surplus	9 -	42.14	- 53.96
1.1	Liabilities			
	Non Current Liabilities	1		
		225	102703	5206
		10	160.56	18.44
	Current Lisbilities			
10	(a) Financial Liabilities			
- 1	(i) Trade Payables	11	2.24	3.20
		12		5.45
4				
-	TOTAL EQUITY AND LIABILITIES	-	155.38	5.48
(2)	(a) Financial Liabilities (i) Long term Borrowings (b) Deferred tax liabilities (Net) Current Liabilities (a) Financial Liabilities (i) Trade Payables (b) Other current liabilities (c) Short Term Provisions TOTAL EQUITY AND LIABILITIES TOTAL EQUITY AND LIABILITIES (c) Short & Constant (c) Short &	12 For and c	0.30 2.08 155.38 ISS behalf of ti TECHNOLOGI	he Board of Directo
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- 8	(+ 000 / <u>5</u> )		Suresh Jain	
Rei	wesh Kumur Charloret AS	1	Director	Director
arts	•	DIN: 1001		DIN: 09482406
. No	. 217139	tometer	Freen	
		Hema Ku	mari	
	No. 3 New York, NY			

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		, on a	-4, BL A	rishas Building, Pist	Re. 797/A, Rosd	No36, Jubilee Hills, Hy	tersbad, Telan	Taus 200033		
		_		dited Financial Res	alts for the Quarte	r and Your Laded March	31, 3025	-	-	
	-									
		_						i Rupers in La	W2141	
							faless	Terrended Yes		
	Particulars			Quarter and ed			Year ended	Year ende		
					31-03-2025	31-12-2034	31-03-2024	31.03.3025	31.03.302	
	-				Audited	Usandited	Audited	Audited	Andited	
1	Remove from operations							4		
0	Other Inc		-		26.52			30.52		
11	Total Re		• 10		26.82	<b>k</b>		26.52		
IV	Expense			Section in a mathematic	BRO 4020 /					
	work in p		vasr in s	tock in Trade and			*			
	b) contrus	artines of	Now Ma	invial						
1	c Duest			1	1					
	d Emplo							-		
				STOR STORES						
	I Financi		T	and the state of t						
	D Power		-				-			
				E CRIMINACE	3.72	6.65	6.53	12.52	9.6	
	it Other expenses						+	-		
	Tetal aspegare				8.73	6.65	6.53	12.62	9.84	
Contract of	Fruit before exceptional and azimordinary			and antraardinary		5.170.1.07			12.32	
٧	items as	d tax (III	- TV)	Social and the state of the	22.80	-6.68	-4.83	13.90	.9.8	
M	Exceptional items - (Expenses) / Income							44.44		
VΠ	Profit before extraordinary Hunte and tax (V - Vi)		22.80	4.65	4.51	13.90	-4.5			
VIII	Extraordinary rices						-0.44			
TX.	Frefit before tax (VII- VIII)				22.80	-6.65	-6.53	13.90	-9.43	
x	Tax expenses									
	(1) Current but									
	(3) Deferred tax Charges / (Credit)									
			herces /	Credit						
	isi cartin						1.17			
	Total Tax	E.A. PTUR			22.90	4.45	-6.63	13.90	-9.4	
х	Profit (Loss) for the period from continuing operations (IX-X)		22.90	4.45	4.63	13.90	-9.4			
XII	Profit/(ines) from discontinuing operations									
XIII	Tax expense of discontinuing operations									
XIV	Profit/(lose) from Discontinuing operations (after tax! (XII-XIII)				-	-				
XV				(XI + XIV)	22.80	-6.65	-6,53	13.90	-9.42	
XVI	Earnings per exalty shares			1			0.15			
	(]] Beate (2) Deuted				7.13	-2.32	-2.18	4.34	-3.14	
-	(2) Deluted				7.13	-2.22	-2.18	4.34	-3.14	
Eutes.	-	_	-							
		-				the meeting held on 30.0		10 11		

2. The Company has adopted Indian Accounting standards ("Ind AS") notified by the Ministry Of Corporate Alfairs with effect from April 01, 2017 and accordingly these financials results have been prepared in accordance with the recognition and measurement principles laid down in the bid AS preactibed under section 133 of the companies set 2013 read with the relevant rules issued there under. The date of transition is April 01, 2017. The impact of transition has been accounted for in opening reserves and thanges thereafter are recognised in Other Comprehensive Income.

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3. The Company is engaged 17/ITES business and hence there are no separate reportable segments as per Ins AS-108 "Operating Segments"

Fer COVIDH TECHNOLOGIES LIMITED

FRN 0064925

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Jayahree Surash Jain Managing Director DIN: 10017268 advil & CO

Jay shere.

S. Nori hely Ganapa Barsi Roddy Director DIN-09482406

Herrin Komeri Hems Kamari Cou

pany Secretary M.Ne: A48642



COVIDH TECHNOLOG CIN: L72200701993 B-2, Plot: 797/A,Sai Krishna Buliding, Road No. 36, Juhi BTATEMENT OF CASH FLOWS FOR	PLC018306 lee Hills, Hyderabad, Telangane	, India, 500033 CH 2025
		(Rs. In Lakhs)
PARTICULARS	As at March 31, 2025	As at March 31, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax Adjustment for	13.90	- 9.89
Depreciation and Amortisation	2	5-01 (5-01
Preliminary Expenses Written off	-	•
Differed Tax	÷	9
Cash Flows from Operations before changes in assets and liabilities	s 13.90	- 9.89
Movements in Working Capital:		
(Increase) / Decrease in trade receivables	- 31.29	
(Increase)/Decrease in other Current Assets	5.34	- 0.56
(Increase) / Decrease in Inventories (Increase) / Decrease in Loans and Advances		
(Increase) / Decrease in Loans and Advances	- 122.00	
(Increase) / Decrease in Short Term Provision	- 0.96	3.20
Increase/(Decrease) in Other current liabilities	- 3.07	1.18
Change in Working Capital	- 151.98	3.82
		0.22272
Changes in non current assets and liabilities Decrease/(increase) in loans & advances	1	
Decrease/(increase) in Long Term Provisions		
Decrease/(Increase) in Other non Current Assets		
Changes in non current assots and liabilities	•	
	10000	636
Cash Generated From Operations Less: Taxes paid	- 138.09 2.08	- 6.07
icas, raxes paid	2.08	•
Net Cash from operating activities(A)	- 140.17	- 6.07
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease in Fixed assets and Capital Work In progress		
Bank Balances not considered as Cash and Cash equivalents		• 3
Investment in equity Shares		~
Net cash used in Investing activities (B)		
C.CASE FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital		
Increase / (Decrease) in Borrowings	142,11	5.93
Interest paid	(2.)	
Net cash Flow from Financing Activities ( C )	142.11	8.93
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	1.94	0.14
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	0.14	0.28
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	2.08	0.14
Place: Byderabad For V RAVI & Co	For and on behalf of the B COVIDH TECHNOLOGIES	LIMITED
P.R.N:0064924 CFRN:25 St	1 mar	S. Numineday
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Ramesh Kumar		DIN:09482406
artaer		
I. No. 217139	Hornethonati	
	Hema Kumari	
lace: Hyderabad hate: 30-05-2025	Company Secretary M.No: A48642	



Date: 30.05.2025

To, The Listing Department BSE Limited 25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai, Maharashtra-400001

Scrip Code: 534920 Symbol: COVIDH

#### SUBJECT: Declaration for Audit Report with unmodified opinion in pursuance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

With reference to above, we hereby state that the Statutory Auditor of the Company, V. Ravi & Co., Chartered Accountants, have issued an Audit report with unmodified opinion on the Standalone Audited Financial Results (IND AS) of the Company for the fourth quarter and year ended 31st March, 2025 in compliance with the Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016.

This is for your kind information and record.

Thanking you,

Yours Faithfully,

For and on Behalf of Board of Directors Covidh Technologies Limited

Jayennee

Jayshree Suresh Jain Managing Director DIN: 10017258



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CIN: 172200TG1993PLC015306