



# COVIDH TECHNOLOGIES LIMITED

To,  
The General Manager,  
Department of Corporate Services,  
BSE Limited,  
Floor 25, Phiroze Jeejeebhoy Towers,  
Dalal Street, M Samachar Marg, Fort,  
Mumbai, Maharashtra 400001.

Date: 10/11/2023

**Sub: Submission Of Unaudited Financial Results For The 2<sup>nd</sup> Quarter and Half Year Ending 30.09.2023 As Per Regulation 33 Of SEBI (Listing Obligation And Disclosure Requirements) Regulations 2015**

**Ref : Scrip Code - 534920, Covidh Technologies Limited**

Pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, we are pleased to submit the following documents for the 2<sup>nd</sup> quarter and Half Year ended 30.09.2023:

1. The Un-audited Standalone Financial Results of the Company for the quarter and Half year ended September 30, 2023; and
2. Limited Review Report by Auditor

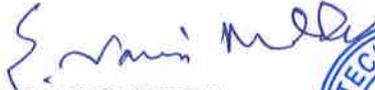
The aforesaid financial results are enclosed herewith for your information and record. Further, we are in process to file the said results in XBRL format within the stipulated time and the same shall also be made available on the website of the Company.

The Meeting of the Board of Directors commenced at 04:00 P.M and concluded at 04:30 P.M

We request you to please take on record the said Unaudited Financial Results thereon for your reference and further needful.

Thanking You,

Yours Truly,  
For Covidh Technologies Limited

  
G.NARSI REDDY  
DIRECTOR  
DIN:-09482406



PLOT # 797/A ,B-2  
Sai Krishna Building  
Road # 36, Jubilee Hills Hyderabad  
Telangana--500 033, India

Tel : +91 40 6464 3093  
Tele / Fax : +91 40 4026 6738  
Email: [info@covidh.com](mailto:info@covidh.com)

CIN : L72200TG1993PLC015306

Website : [www.covidh.com](http://www.covidh.com)

**COVIDH TECHNOLOGIES LIMITED**

Regd. Off: B-2, Sai Krishna Building, Plot 797/A, Road 36, Jubilee Hills, Hyderabad, Telangana 500033  
**UNAUDITED STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023**

PARTICULARS	(Rs. in Lakhs)					
	Quarted Ended			Half Year Ended		Year Ended
	9/30/2023	6/30/2023	9/30/2022	9/30/2023	9/30/2022	3/31/2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue From Operations	0.00	0.00	0.00	0.00	0.00	0.00
II Other Income					0.00	0.00
III Total Revenue (I+II)	0.00	0.00	0.00	0.00	0.00	0.00
IV Expenses						
Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
Purchases of Stock-in-trade						
Changes in inventories of finished goodsWork-in-progress and Stock-in-trade						
Employee benefits expense	0.00	0.00	0.00	0.00	0.00	0.00
Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses	1.60	1.14	5.50	2.74	7.65	0.11
Total Expenses	1.60	1.14	5.50	2.74	7.65	0.11
V Profit/ (Loss) before Exceptional and Extraordinary Items and tax (III-IV)	-1.60	-1.14	-5.50	-2.74	-7.65	-0.11
VI Exceptional Items						
VII Profit/ (Loss) before Extraordinary Items and tax (V-VI)	-1.60	-1.14	-5.50	-2.74	-7.65	-0.11
VIII Extraordinary Items						
IX Profit/ (Loss) before Tax (VII-VIII)	-1.60	-1.14	-5.50	-2.74	-7.65	-0.11
X Tax Expense:						
Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
XI Profit/ (Loss) for the period from continuing operations (IX-X)	-1.60	-1.14	-5.50	-2.74	-7.65	-0.11
XII Less: Minority Interest						
XV Profit/ (Loss) for the period (XI-XII) after minority Interest	-1.60	-1.14	-5.50	-2.74	-7.65	-0.11
XVI Other Comprehensive Income						
XVII Total Comprehensive Income	-1.60	-1.14	-5.50	-2.74	-7.65	-0.11
XVIII Paid-up Equity Share Capital	30.00	30.00	30.00	30.00	30.00	1060.00
XVIII Earnings Per Share (EPS)						
Basic	-0.53	-0.38	-1.83	-0.91	-2.55	0.00
Diluted	-0.53	-0.38	-1.83	-0.91	-2.55	0.00

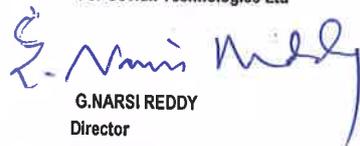
**NOTES:**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 10, 2023 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The results of the Company have been prepared in accordance with the recognition and measurement principles laid 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 pronouncements generally accepted in India and in terms of Reg 33 of SEBI (Listing obligations and disclosure requirements) Regulations, 2015
- The results are also available on the website of the Company [www.covidh.co.in](http://www.covidh.co.in)
- The Company is engaged in IT/ITES business and hence there are no separate reportable segments as per Ind AS -108 "Operating Segments"
- Figures of the corresponding previous periods are regrouped and reclassified wherever considered necessary to correspond with current period's presentation.

Station: Hyderabad

Date : 10.11.2023

For Covidh Technologies Ltd

  
**G.NARSI REDDY**  
 Director  
 DIN: 09482406



# COVIDH TECHNOLOGIES LIMITED

UNAUDITED BALANCE SHEET AS AT 30 SEPTEMBER 2023

	PARTICULARS	As at September 30, 2023	As at March 31, 2023
<b>I</b>	<b>ASSETS:</b>		
(1)	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	-	-
	(b) Capital work-in-progress	-	-
	(c) Goodwill	-	-
	(d) Other Intangible Assets	-	-
	(e) Intangible Assets under development	-	-
	(f) Biological Assets	-	-
	(g) Financial assets	-	-
	(i) Investments	-	-
	(ii) Other Financial Assets	-	-
	(h) Deferred tax assets (net)	-	-
	(i) Other non-current assets	-	-
(2)	<b>Current assets</b>		
	(a) Inventories	-	-
	(b) Financial assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Cash and cash equivalents	9124	27,623
	(iv) Bank Balances other than (iii) above	-	-
	(v) Loans and advances	-	-
	(vi) Investments held for Sale	-	-
	(c) Other current assets	530596	4,78,126
	<b>TOTAL ASSETS</b>	<b>5,39,720</b>	<b>5,05,749</b>
<b>II</b>	<b>EQUITY AND LIABILITIES:</b>		
	<b>Equity</b>		
	(a) Equity Share Capital	30,00,000	30,00,000
	(b) Other Equity	10000	10000
	(ii) Reserves and Surplus	(44,46,292)	(41,72,774)
	<b>Liabilities</b>		
(1)	<b>Non Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Long term Borrowings	15,24,818	12,51,300
	(b) Deferred tax liabilities (Net)	-	-
(2)	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Trade Payables	-	-
	(b) Other current liabilities	4,51,194	4,17,223
	(c) Short Term Provisions	-	-
	(d) Current tax liabilities(Net)	-	-
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>5,39,720</b>	<b>5,05,749</b>

For Covidh Technologies Limited

*G. Narsi Reddy*

**G.NARSI REDDY**  
Director  
DIN: 09482406



Place: Hyderabad  
Date: 10.11.2023

**COVIDH TECHNOLOGIES LIMITED**  
**UNAUDITED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30 SEP, 2023**

PARTICULARS	30-09-2023	30-09-2022
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net profit before tax	(2,73,518)	(7,65,000)
<b>Adjustment for:</b>		
Depreciation and Amortisation		-
Preliminary Expenses Written off		
Differed Tax		-
Cash Flows from Operations before changes in assets and liabilities	(2,73,518)	(7,65,000)
<b>Movements in Working Capital::</b>		
(Increase)/ Decrease in trade receivables		
(Increase)/Decrease in other Current Assets	(52,470)	
(Increase) / Decrease in Inventories		
(Increase) / Decrease in Loans and Advances		83,900
(Increase) / Decrease in Trade Payables		
(Increase) / Decrease in Short Term Provision		
Increase/(Decrease) in Other current liabilities	33,971	
<b>Change in Working Capital</b>	<b>(18,498)</b>	<b>83,900</b>
<b>Changes in non current assets and liabilities</b>		
Decrease/(Increase) in loans & advances		8,47,600
Decrease/(Increase) in Long Term Provisions		
Decrease/(Increase) in Other non Current Assets		
<b>Changes in non current assets and liabilities</b>	-	
<b>Cash Generated From Operations</b>	<b>(2,92,016)</b>	<b>(1,300)</b>
Less: Taxes paid		
<b>Net Cash from operating activities(A)</b>	<b>(2,92,016)</b>	<b>(1,300)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
(Increase) / Decrease in Fixed assets and Capital Work In progress		
Bank Balances not considered as Cash and Cash equivalents		
Investment in equity Shares		
<b>Net cash used in Investing activities (B)</b>	-	-
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase / (Decrease) in Share Capital		
Increase / (Decrease) in Borrowings	2,73,518	
Interest paid		
<b>Net cash Flow from Financing Activities ( C )</b>	<b>2,73,518</b>	-
<b>Net Increase/(Decrease) in cash &amp; cash equivalents [A+B+C]</b>	<b>(18,498)</b>	<b>(1,300)</b>
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	27,623	9,900
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	<b>9,125</b>	<b>8,600</b>

For Covidh Technologies Limited

*G. Narsi Reddy*

**G.NARSI REDDY**  
**Director**  
**DIN: 09482406**



Place: Hyderabad  
Date: 10.11.2023



**LIMITED REVIEW REPORT**

To,  
**The Board of Directors,**  
**Covidh Technologies limited**

We have reviewed the accompanying statement of Un-Audited Financial Results of **Covidh Technologies limited** for the quarter ended **30<sup>th</sup> September, 2023** attaching herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015, as amended.

The preparation of the statement 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 Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 is the responsibility of the company 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.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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, read with relevant rules issued there under and other recognized accounting practices and policies 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 V RAVI & CO.,  
Chartered Accountants  
Firm Reg no.: 006492S



**Ramesh Kumar**  
Partner

Membership No. 217139  
UDIN: 23217139BGUDKL4214

Place: Hyderabad  
Date: 10.11.2023.

**Branches :**

**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, Gachibowli  
Hyderabad.  
Telangana - 500 032  
Mobile : 90321 22231  
rajenderrao@gmail.com

**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