

November 13, 2024

To,
The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers, Dalal Street,
Floor 25, M Samachar Marg, Fort,
Mumbai-400001

Dear Sir/Madam,

Sub: Outcome of Meeting of Board of Directors -

This is to inform that the Board of Directors at its meeting held on today viz. 13th November, 2024, inter alia, has considered and approved the following:

1. Un-audited Financial Results of the Company for the quarter ended 30th September, 2024 and
2. Limited Review Report thereon issued by the Statutory Auditors.

The Board Meeting commenced at 12.00 PM and concluded at 6.15 P.M.

This is for your information and record.

Thanking you.

Yours faithfully,

For COVIDH TECHNOLOGIES LIMITED

G.Narsi Reddy
Director



COVIDH TECHNOLOGIES LIMITED

Regd. Off: B-2, Sai Krishna Building, 797/A, Road No. 36, Jubilee Hills, Hyderabad 500033

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2024

Figures ₹ In Lakhs

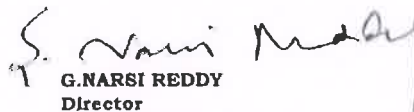
Sl. No.	Particulars	Quarter Ended			Six Months Ended		Year
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	1.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations						
	(a) Income from operations	-	-	-	-	-	-
	(b) Other income	-	-	-	-	-	-
	Total Revenue from operations (a+b)	-	-	-	-	-	-
2	Expenses						
	(a) Cost of operations	-	-	-	-	-	-
	(b) Change Inventories	-	-	-	-	-	-
	(c) Employee benefits expense	-	-	-	-	-	-
	(d) Finance cost	-	-	-	-	-	-
	(e) Depreciation and amortization expense	-	-	-	-	-	-
	(f) Other expenditure	1.19	1.06	1.60	2.25	2.74	9.88
	Total expenses (a+b+c+d)	1.19	1.06	1.60	2.25	2.74	9.88
3	Profit / (Loss) from operations before exceptional items	(1.19)	(1.06)	(1.60)	(2.25)	(2.74)	(9.88)
4	Exceptional item						
	Provision for impairment of investments	-	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before tax (3-4)	(1.19)	(1.06)	(1.60)	(2.25)	(2.74)	(9.88)
6	Tax expense						
	- Current tax	-	-	-	-	-	-
	- Deferred tax charge/(credit)	-	-	-	-	-	-
7	Net Profit / (Loss) from ordinary activities after tax (5-6)	(1.19)	(1.06)	(1.60)	(2.25)	(2.74)	(9.88)
8	Extraordinary items (net of tax expense ` in lakhs)	-	-	-	-	-	-
9	Net Profit / (Loss) for the period (7-8)	(1.19)	(1.06)	(1.60)	(2.25)	(2.74)	(9.88)
10	Other comprehensive income						
	(a) Items that will not be classified to profit or loss	-	-	-	-	-	-
	(b) Items that will be classified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive income (10(a) + 10(b))	-	-	-	-	-	-
11	Total comprehensive income	(1.19)	(1.06)	(1.60)	(2.25)	(2.74)	(9.88)
12	Paid-up equity share capital	32.34	32.34	30.00	32.34	30.00	32.34
13	Earnings per share (EPS)						
	(a) Basic	(0.70)	(0.35)	(0.53)	(0.70)	(0.91)	(3.29)
	(b) Diluted	(0.70)	(0.35)	(0.53)	(0.70)	(0.91)	(3.29)

Notes:

- The above unaudited standalone financial results for the quarter ended 30 September 2024 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 13th November, 2024.
- The above financial results 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 the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.
- The above financial results are also available on the stock exchanges websites i.e. www.bseindia.com and the Company website
- The Company is engaged only in the business of IT/ITES services. Accordingly, there are no separate reportable segments as per Ind AS 108 on Operating Segment.
- The figures of the quarter ended 30th September 2024 are subject to limited review.
- Previous year/ period figures have been regrouped and recast, wherever necessary, in line with current period presentation.

For COVIDH TECHNOLOGIES LIMITED




G.NARSI REDDY
 Director
 DIN: 09482406

Place: Hyderabad
Date: 13/11/2024

COVIDH TECHNOLOGIES LIMITED

UN-AUDITED BALANCE SHEET AS AT 30th SEPTEMBER 2024

Amount in Rs.

	PARTICULARS	Note No.	As at September 30, 2024	As at March 31, 2024
I	ASSETS:			
(1)	Non-current assets			
	(a) Property, Plant and Equipment	3	-	-
	(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)	4	-	-
	(i) Other non-current assets		-	-
(2)	Current assets			
	(a) Inventories		-	-
	(b) Financial assets		-	-
	(i) Investments		-	-
	(ii) Trade receivables	5	-	-
	(iii) Cash and cash equivalents	6	14,200	14,005
	(iv) Bank Balances other than (iii) above		-	-
	(v) Loans and advances	7	-	-
	(vi) Investments held for Sale		-	-
	(c) Other current assets	8	3,71,803	5,34,150
	TOTAL ASSETS		3,86,003	5,48,155
II	EQUITY AND LIABILITIES:			
	Equity			
	(a) Equity Share Capital	9	32,34,220	32,34,220
	(b) Other Equity		10,000	10,000
	(ii) Reserves and Surplus	10	(56,20,490)	(53,95,551)
	Liabilities			
(1)	Non Current Liabilities			
	(a) Financial Liabilities			
	(i) Long term Borrowings	11	25,93,835	18,44,296
	(b) Deferred tax liabilities (Net)	4	-	-
(2)	Current Liabilities			
	(a) Financial Liabilities			
	(i) Trade Payables	12	1,50,438	3,19,967
	(b) Other current liabilities	13	18,000	5,35,223
	(c) Short Term Provisions	14	-	-
	(d) Current tax liabilities(Net)		-	-
	TOTAL EQUITY AND LIABILITIES		3,86,003	5,48,155



For and on behalf of the Board of Directors
COVIDH TECHNOLOGIES LIMITED

G. Narsi Reddy
G. NARSI REDDY
Director
DIN: 09482406

Place: Hyderabad
Date: 13.11.2024

COVIDH TECHNOLOGIES LIMITED
UN-AUDITED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30th SEPTEMBER 2024

PARTICULARS	Amount in Rs.	
	AS at September 30, 2024	AS at March 31, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	(2,24,939)	(9,88,557)
Adjustment for:		
Depreciation and Amortisation	-	-
Preliminary Expenses Written off	-	-
Differed Tax	-	-
Cash Flows from Operations before changes in assets and liabilities	(2,24,939)	(9,88,557)
Movements in Working Capital::		
(Increase)/ Decrease in trade receivables		
(Increase)/Decrease in other Current Assets	1,62,347	(56,024)
(Increase) / Decrease in Inventories		
(Increase) / Decrease in Loans and Advances		
(Increase) / Decrease in Trade Payables	(1,69,529)	3,19,967
(Increase) / Decrease in Short Term Provision		
Increase/(Decrease) in Other current liabilities	(5,17,223)	1,18,000
Change in Working Capital	(5,24,405)	3,81,943
Changes in non current assets and liabilities		
Decrease/(Increase) in loans & advances		
Decrease/(Increase) in Long Term Provisions		
Decrease/(Increase) in Other non Current Assets		
Changes in non current assets and liabilities	-	-
Cash Generated From Operations	(7,49,344)	(6,06,614)
Less: Taxes paid	-	-
Net Cash from operating activities(A)	(7,49,344)	(6,06,614)
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	-	-
Investment in equity Shares		
Net cash used in Investing activities (B)	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital	-	-
Increase / (Decrease) in Borrowings	7,49,539	5,92,996
Interest paid	-	-
Net cash Flow from Financing Activities (C)	7,49,539	5,92,996
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	195	(13,618)
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	14,005	27,623
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	14,200	14,005



For and on behalf of the Board of
COVIDH TECHNOLOGIES LIMITED

G. Narsi Reddy
G.NARSI REDDY
 Director
 DIN: 09482406

Place: Hyderabad
 Date: 13.11.2024



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 **30th September, 2024** 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



D. Ramesh Kumar
Partner
Membership No. 217139
UDIN: 24217139BK8MIV4395

Place: Hyderabad
Date: 13.11.2024.

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