

Integrated Filing — IndAS

General information about company

Scrip Code	531723
NSE Symbol	GATECH
MSEI Symbol	NA
ISIN	INE224E01028
Name of company	GACM Technologies Limited
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-Apr-2025
Date of end of financial year	31-Mar-2026
Date of board meeting when results were approved	09-Jul-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	30-Jun-2025
Description of presentation currency	INR (in Actuals)
Reporting Type	Quarterly
Reporting Quarter	First quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	
Segment Reporting	Single segment
Description of single segment	Consultancy, Financial and Technology services
Start date and time of board meeting	09-Jul-2025 14:30:00
End date and time of board meeting	09-Jul-2025 15:00:00
Whether cash flow statement is applicable on company	
Type of cash flow statement	

Declaration of unmodified opinion or statement on impact of audit qualification Not applicable

Whether the company has any related party?

Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?

(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public

(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of banks staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.

Whether the company is a high value debt listed entity according to regulation 15 (1A)?

(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?

(b) If answer to above question is No, please explain the reason for not complying.

Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?

Latest Date on which RPT policy is updated

Indicate Company website link for updated RPT policy of the Company

Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter? Yes

No. of times funds raised during the quarter 2

Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity? No

NA

Financial Results Ind-AS

	Particulars	3 months/ 6 months ended (dd-mm- yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-Apr-2025	
B	Date of end of reporting period	30-Jun-2025	
C	Whether results are audited or unaudited	Unaudited	
D	Nature of report standalone or consolidated	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	58698000	
	Other income	2157000	
	Total income	60855000	
2	Expenses		
(a)	Cost of materials consumed	3311000	
(b)	Purchases of stock-in-trade	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	
(d)	Employee benefit expense	9790000	
(e)	Finance costs	0	
(f)	Depreciation, depletion and amortisation expense	6213000	
(f)	Other Expenses		
1	OtherExpenses	11252000	11252000
	Total other expenses	11252000	
	Total expenses	30566000	
3	Total profit before exceptional items and tax	30289000	
4	Exceptional items	0	
5	Total profit before tax	30289000	
6	Tax expense		
7	Current tax	0	
8	Deferred tax	0	
9	Total tax expenses	0	

10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0
11	Net Profit Loss for the period from continuing operations	30289000
12	Profit (loss) from discontinued operations before tax	0
13	Tax expense of discontinued operations	0
14	Net profit (loss) from discontinued operation after tax	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0
16	Total profit (loss) for period	30289000
17	<u>Other comprehensive income net of taxes</u>	0
18	Total Comprehensive Income for the period	30289000
19	Total profit or loss, attributable to Profit or loss, attributable to owners of parent	
	Total profit or loss, attributable to non-controlling interests	
20	Total Comprehensive income for the period attributable to Comprehensive income for the period attributable to owners of parent	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	
21	Details of equity share capital	
	Paid-up equity share capital	1292408000
	Face value of equity share capital	1
27	Details of debt securities	
22	Reserves excluding revaluation reserve	
23	Earnings per share	
i	Earnings per equity share for continuing operations	
	Basic earnings (loss) per share from continuing operations	0.03
	Diluted earnings (loss) per share from continuing operations	0.03
ii	Earnings per equity share for discontinued operations	

	Basic earnings (loss) per share from discontinued operations	0
	Diluted earnings (loss) per share from discontinued operations	0
ii	Earnings per equity share	
	Basic earnings (loss) per share from continuing and discontinued operations	0.03
	Diluted earnings (loss) per share from continuing and discontinued operations	0.03
24	Debt equity ratio	
25	Debt service coverage ratio	
26	Interest service coverage ratio	
27	Disclosure of notes on financial results	

Remarks

Debt equity
ratio

Debt service
coverage ratio

Interest
service
coverage ratio

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars	3 months/ 6 month ended (dd-mm- yyyy)	Year to date figures for current period ended (dd- mm-yyyy)
Date of start of reporting period	01-Apr-2025	
Date of end of reporting period	30-Jun-2025	
Whether accounts are audited or unaudited	Unaudited	
Nature of report standalone or consolidated	Standalone	

(net sale/income from each segment should be disclosed)

Total Segment Revenue

Less: Inter segment revenue

Revenue from operations

2 Segment Result

Profit (+) / Loss (-) before tax and interest from each segment

Total Profit before tax

i. Finance cost

ii. Other Unallocable Expenditure net off Unallocable income

Profit before tax

3 (Segment Asset - Segment Liabilities)

Segment Asset

Total Segment Asset

Un-allocable Assets null null

Net Segment Asset null null

4 Segment Liabilities

Segment Liabilities

Total Segment Liabilities

Un-allocable Liabilities null null

Net Segment Liabilities null null

Disclosure of notes on segments

Other Comprehensive Income

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-Apr-2025	
B	Date of end of reporting period	30-Jun-2025	
C	Whether results are audited or unaudited	Unaudited	
D	Nature of report standalone or consolidated	Standalone	

Other comprehensive income [Abstract]

1	Amount of items that will not be reclassified to profit and loss
	Total Amount of items that will not be reclassified to profit and loss
2	Income tax relating to items that will not be reclassified to profit or loss
3	Amount of items that will be reclassified to profit and loss
	Total Amount of items that will be reclassified to profit and loss
4	Income tax relating to items that will be reclassified to profit or loss
5	Total Other comprehensive income

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)

Mode of Fund Raising	Rights Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	22-Aug-2024
Amount Raised	39939628400000
Report filed for Quarter ended	30-Jun-2025
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	No Comments
Comments of the auditors, if any	No Comments

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	To finance the capital expenditure towards purchase of software & hardware and servers	NA	137675000	0	130570000	0	
2	To repay or prepay, in Full or in part, of certain Borrowings availed by our Company through adjustment against the Entitlement of Promoter and Promoter Group.	NA	700000000	0	700000000	0	
3	To invest in Gayiadi Fintech Private Limited, Wholly Owned Subsidiary Company to finance its capital expenditure.	NA	49685000	0	49685000	0	
4	To make Acquisitions of Businesses in similar or Complementary Space	NA	380000000	0	385000000	0	
5	To meet General corporate purposes	NA	99036000	0	99036000	0	
6	To meet the expenses of the Issue	NA	50000000	0	50000000	0	

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (2)

Mode of Fund Raising	Rights Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	14-Jun-2025

Amount Raised	49361556200000
Report filed for Quarter ended	30-Jun-2025
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	No Comments
Comments of the auditors, if any	No Comments

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	To finance the capital expenditure towards purchase/development of software	NA	326270000	0	266040000	0	
2	To make Acquisitions of Businesses in similar or Complementary Space	NA	45000000	0	45000000	0	
3	To meet General corporate purposes	NA	114846000	0	49603000	0	
4	To meet the expenses of the Issue	NA	7500000	0	6019000	0	

Signatory Details

Name of signatory	Sujata Suresh Jain
Designation of person	Company Secretary and Compliance Officer
Place	Hyderabad
Date	09-Jul-2025

