

GACM TECHNOLOGIES LIMITED

Date: May 29, 2026

To,
The Secretary,
Listing Department
BSE Limited
P.J Towers, Dalal Street, Fort,
Mumbai - 400 001

SCRIP CODE: 531723 / 570005

To,
The Manager,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza. 5th Floor, Plot No. C/1, G
Block Bandra - Kurla Complex, Bandra (E),
Mumbai-400051, Maharashtra.

SYMBOL: GATECH / GATECHDVR

SUBJECT: OUTCOME FOR MEETING OF THE BOARD OF DIRECTORS OF GACM TECHNOLOGIES LIMITED ("THE COMPANY") HELD ON FRIDAY, MAY 29, 2026.

REFERENCE: REGULATION 30 READ WITH SCHEDULE III OF THE SECURITIES AND EXCHANGE BOARD OF INDIA ("SEBI") (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 ("THE LISTING REGULATIONS").

Dear Sir/Madam,

In furtherance to the captioned subject and mentioned reference, we wish to inform you that the Board of Directors of the Company in its meeting held today i.e., Friday, May 29, 2026, has *inter-alia*

1. Considered and approved the Audited Standalone Financial Results of the Company for the 4th Quarter and Year ended March 31, 2026. **(Annexed hereto and marked as Annexure-A).**
2. Considered and approved the Audited Consolidated Financial Results of the Company for the 4th Quarter and Year ended March 31, 2026. **(Annexed hereto and marked as Annexure-A).**

REGISTERED OFFICE: 2nd Floor, GHMC No- 3-260/KA/201/NR PLOT NO. 260, Guttala Begumpet, Kavuri Hills, Hyderabad- 500033, Telangana, India..

CIN: L67120TG1995PLC020170

WEBSITE: <https://www.gacmtech.com/> **EMAIL ID:** cs@gacmtech.com

CONTACT: 040-69086900/84

GACM TECHNOLOGIES LIMITED

BRIEF CREDENTIALS OF THE MEETING ARE AS FOLLOWS:

Sr. No.	Particulars	Details
1.	Intimation under Regulation 29 for Board Meeting	May 22, 2026
2.	Day & Date of Board Meeting	Friday, May 29, 2026
3.	Place of Board Meeting	2nd Floor, GHMC No- 3-260/KA/201/NR PLOT NO. 260, Guttala Begumpet, Kavuri Hills, Hyderabad-500033, Telangana, India.
4.	Commencement Time	04:00 P.M. (I.S.T)
5.	Concluded Time	05:45 P.M. (I.S.T)
6.	Reporting Period	4 th Quarter and Year ended March 31, 2026
7.	Type of Financial Results	Audited Standalone and Consolidated Financial Results
8.	List of Entity included in Consolidated Financial Results	GAYIADI Fintech Private Limited (Wholly-owned Subsidiary of the Company)
9.	Website	This information contained in this outcome is also available on the Company's website https://gacmtech.com/ , on the website of the National Stock Exchange of India Limited www.nseindia.com and BSE Limited www.bseindia.com
10.	Newspaper Publication	An extract of the aforementioned results would be published in the newspapers in accordance with the Listing Regulations.

We request you to take the same on record.

Thanking You,
Yours faithfully,

For and on behalf of GACM Technologies Limited

Sujata Suresh Jain
Company Secretary & Compliance Officer
Membership No.: A59706
Place: Hyderabad

Encl : A.A

REGISTERED OFFICE: 2nd Floor, GHMC No- 3-260/KA/201/NR PLOT NO. 260, Guttala Begumpet, Kavuri Hills, Hyderabad- 500033, Telangana, India..

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STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026

Figures ₹ In Lakhs

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited) (Refer Note 4)	(Unaudited)	(Audited) (Refer Note 4)	(Audited)	(Audited)
1	(a) Income from operations	484.50	350.00	413.98	1,859.46	1,204.48
	(b) Other income	25.78	15.43	62.35	106.93	91.87
	Total Revenue from operations (a+b)	510.28	365.43	476.33	1,966.39	1,296.35
2	Expenses					
	(a) Cost of operations	70.67	30.38	21.40	164.22	126.96
	(b) Employee benefits expense	76.66	80.59	105.00	340.80	356.11
	(c) Finance cost	-	-	-	-	31.27
	(d) Depreciation and amortization expense	138.95	116.49	63.26	422.34	125.93
	(e) Other expenditure	67.41	34.72	51.72	256.27	202.98
	Total expenses (a+b+c+d+e)	353.69	262.18	241.38	1,183.63	843.25
3	Profit / (Loss) from operations before exceptional items (1-2)	156.59	103.25	234.95	782.76	453.10
4	Exceptional item	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	156.59	103.25	234.95	782.76	453.10
6	Tax expense / (benefit)					
	a. Current tax	-	-	(36.41)	-	-
	b. Deferred tax	-	-	118.05	-	81.64
7	Net Profit / (Loss) for the period (5-6)	156.59	103.25	153.31	782.76	371.46
8	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 (8(a) + 8(b))	-	-	-	-	-
9	Total comprehensive income (7+8)	156.59	103.25	153.31	782.76	371.46
10	Paid-up equity share capital (Face value of ₹ 1/- each per share)	12,924.08	12,924.08	7,987.93	12,924.08	7,987.93
11	Other equity for the year	-	-	-	(2,292.53)	(3,075.29)
12	Earnings per share					
	(a) Basic	0.0139	0.0089	0.0243	0.0721	0.0589
	(b) Diluted	0.0139	0.0089	0.0243	0.0721	0.0589



Audited Standalone Balance Sheet as at 31 March 2026



(Figures ₹ In Lakhs)

Particulars	As at	
	31.03.2026	31.03.2025
	Audited	Audited
ASSETS		
Non-current Assets		
(a) Property, plant and equipment	117.45	164.06
(b) Intangible assets	2,207.47	900.32
(c) Intangible assets under development	2,336.70	250.00
(d) Financial asset		
(i) Investments	2,591.85	1,191.85
(ii) Other financial assets	-	-
(e) Deferred tax assets	-	-
(f) Other non-current assets	3,157.12	1,640.16
Total Non-current Assets	10,410.59	4,146.39
Current Assets		
(a) Financial assets		
(i) Cash and cash equivalents	127.52	83.70
(ii) Trade receivables	1,476.68	1,430.81
(ii) Other current financial assets	363.57	256.88
Total Current Assets	1,967.77	1,771.39
Total Assets	12,378.36	5,917.78
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	12,924.08	7,987.93
(b) Other Equity	(2,292.53)	(3,075.29)
Total Equity	10,631.55	4,912.64
LIABILITIES		
Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(b) Provisions	12.02	10.18
(c) Other non current liability	160.43	642.55
Total Non-current Liabilities	172.45	652.73
Current liabilities		
(a) Financial liabilities		
(i) Trade Payables		
- total outstanding dues of MSME	-	-
- total outstanding dues of creditors other than MSME	102.98	37.87
(ii) Other financial liabilities	904.56	120.55
(b) Other current liabilities	566.43	193.65
(c) Provisions	0.39	0.34
Total Current Liabilities	1,574.36	352.41
Total Liabilities	1,746.81	1,005.14
Total Equity and Liabilities	12,378.36	5,917.78

Notes:

1. The above audited standalone financial results for the quarter and year ended 31 March 2026 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 29 May 2026 and have been audited by the statutory auditors of the Company. An unqualified opinion has been issued by them thereon.
2. The above financial results are also available on the stock exchanges websites i.e. www.bseindia.com, www.nseindia.com and the Company website www.gacmtech.com.
3. The Company is engaged only in the business of software and consultancy services. Accordingly, there are no separate reportable segments as per Ind AS 108 on 'Operating Segment.
4. The figures of the quarter ended 31 March 2026 and 31 March 2025 are the balancing figures between the audited figures with respect to full financial year and published unaudited year to date figures upto the third quarter ended 31 December 2025 and 31 December 2024 respectively, which were subject to limited review.
5. Previous year/ period figures have been regrouped and recast, wherever necessary, in line with current period presentation.

For and on behalf of the Board of
GACM Technologies Limited

Srinivas Maya
Whole-Time Director
DIN : 08679514



Place: Hyderabad
Date : 29.05.2026



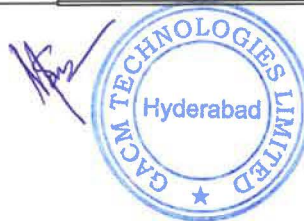
TECHNOLOGIES LIMITED

GACM Technologies Limited. 2nd Floor, GHMC No. 3-260/KA/201/NR, Plot No. 260, Guttala Begumpet, Kavuri Hills, Hyderabad - 500033, Telangana, India. **CONTACT:** 040-69086900/84, **E-mail :** cs@gacmtech.com, **WEBSITE:** https://www.gacmtech.com
CIN : L67120TG1995PLC020170

GACM Technologies Limited
Standalone Cash Flow Statement for the year ended 31 March 2026

(Figures ₹ In Lakhs)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
A. <u>Cash flow from / (used in) Operating Activities:</u>		
Net Profit/(Loss) before tax	782.76	453.10
<u>Adjustments for:</u>		
Depreciation	422.34	125.93
Interest expenses	-	31.27
MAT Credit write off	-	(81.64)
Interest earned	(106.93)	(56.66)
Operating profit / (loss) before working capital changes	1,098.17	472.00
Adjustments for working capital changes:		
Increase / (Decrease) in Other Non-Current Assets	(1,516.96)	(1,310.08)
Increase / (Decrease) in Other Current Assets	(106.68)	(68.91)
(Increase) / Decrease in trade receivables	(45.87)	(439.45)
Increase / (Decrease) in Other Non-Current Liabilities	(482.12)	540.12
(Increase) / Decrease in trade payables	65.11	37.87
(Increase) / Decrease in other financial liabilities	784.00	102.43
(Increase) / Decrease in Other Current Liabilities	374.66	102.44
Cash generated from / (used in) Operations	(927.86)	(1,035.58)
Less: Direct taxes paid/ reversed	-	(16.57)
Net Cash flow from / (used in) Operating Activities	170.31	(580.15)
B. <u>Cash flow from/ (used in) Investing Activities:</u>		
Purchase of fixed assets	(3,769.58)	(1,340.86)
Investment in subsidiary/others	(1,400.00)	(1,176.85)
Interest received	106.93	56.66
Net Cash flow from / (used in) Investing Activities	(5,062.65)	(2,461.05)
C. <u>Cash flow from (used in) Financing Activities:</u>		
Proceeds from borrowings	-	(785.47)
Issue of share capital	4,936.16	3,993.96
Issue expenses	-	(155.00)
Interest expenses	-	(31.27)
Net Cash flow from / (used in) Financing Activities	4,936.16	3,022.22
Net Increase / (Decrease) in Cash and Cash Equivalents	43.82	(18.98)
Cash and Cash Equivalents at the beginning of the year	83.70	102.68
Cash and Cash Equivalents at the end of the year	127.52	83.70
Components of cash and cash equivalents		
Cash On hand	0.01	0.01
With Scheduled banks		
- in Current accounts	46.51	2.69
- in Fixed deposits with banks	81.00	81.00
	127.52	83.70





Gorantla & Co

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF GACM TECHNOLOGIES LIMITED

REPORT ON THE AUDIT OF THE STANDALONE FINANCIAL RESULTS

OPINION

We have audited the accompanying statement of standalone financial results of **GACM TECHNOLOGIES LIMITED** ("hereinafter referred to as the Company"), for the year ended 31st March, 2026 (the "Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (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 of standalone financial results:

- (i) are presented in accordance with the requirements of the Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principals laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the standalone net profit and other comprehensive income and other financial information of the Company for the year ended 31 March, 2026.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of 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 Standalone Financial Results under the provisions of the Companies Act 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained by us is sufficient and appropriate to provide a basis for our opinion on the standalone financial results.



MANAGEMENT'S RESPONSIBILITIES FOR THE STANDALONE FINANCIAL RESULTS

These Standalone financial results, is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited Standalone Financial Statements as at year ended 31 March, 2026. This responsibility includes preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE STANDALONE FINANCIAL RESULTS

Our objectives are to obtain reasonable assurance about whether the standalone financials result 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 the standalone financials results.



Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

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 Standalone Financials Results, 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 and express an 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 through a separate report on the complete set of financial statements 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 in the standalone financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management's and 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 appropriateness of this assumption. 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 standalone financial results 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 standalone financial results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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 Standalone financial results include the results for the quarter ended 31 March,2026 being the balancing 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, which were subjected to a limited review as required under the Listing Regulations.

For Gorantla & Co
Chartered Accountants
Firm's Registration No.: 016943S


Sri Ranga Gorantla
Partner
Membership No.: 222450
UDIN: 26222450QBJJKW9285



Place: Hyderabad
Date: 29th May,2026

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026

Figures ₹ In Lakhs

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited) (Refer Note 4)	(Unaudited)	(Audited) (Refer Note 4)	(Audited)	(Audited)
1	(a) Income from operations	599.50	405.00	483.98	2,187.46	1,365.50
	(b) Other income	25.88	15.33	62.64	107.03	92.17
	Total Revenue from operations (a+b)	625.38	420.33	546.62	2,294.49	1,457.67
2	Expenses					
	(a) Cost of operations	133.77	30.28	21.40	252.21	126.96
	(b) Employee benefits expense	88.88	92.72	136.30	395.13	437.85
	(c) Finance cost	-	-	-	-	31.27
	(d) Depreciation and amortization expense	165.14	138.99	72.98	503.31	146.91
	(e) Other expenditure	68.61	34.88	52.05	258.02	206.75
	Total expenses (a+b+c+d+e)	456.40	296.87	282.73	1,408.67	949.74
3	Profit / (Loss) from operations before exceptional items (1-2)	168.98	123.46	263.89	885.82	507.93
4	Exceptional item	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	168.98	123.46	263.89	885.82	507.93
6	Tax expense / (benefit)					
	a. Current tax	4.99	7.13	(35.20)	27.43	5.05
	b. Deferred tax	(1.86)	(2.06)	124.13	(1.49)	90.39
7	Net Profit / (Loss) for the period (5-6)	165.85	118.39	174.96	859.88	412.49
8	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 (8(a) + 8(b))	-	-	-	-	-
9	Total comprehensive income	165.85	118.39	174.96	859.88	412.49
10	Paid-up equity share capital (Face value of ₹ 1/- each per share)	12,924.08	12,924.08	7,987.93	12,924.08	7,987.93
11	Other equity for the year	-	-	-	(2,163.42)	(3,023.30)
12	Earnings per share					
	(a) Basic	0.0139	0.0102	0.0278	0.0721	0.0654
	(b) Diluted	0.0139	0.0102	0.0278	0.0721	0.0654




Audited Consolidated Balance Sheet as at 31 March 2026



Particulars	(Figures ₹ In Lakhs)	
	As at	
	31.03.2026	31.03.2025
	Audited	Audited
ASSETS		
Non-current Assets		
(a) Property, plant and equipment	121.90	170.96
(b) Intangible assets	2,420.93	1,042.31
(c) Assets under development	2,696.70	610.00
(d) Financial asset		
(i) Investments	2,080.00	680.00
(ii) Tax assets	-	-
(iii) Deferred Tax assets	-	-
(f) Other non-current assets	3,456.79	2,170.19
Total Non-current Assets	10,776.32	4,673.46
Current Assets		
(a) Financial assets		
(i) Trade receivables	1,922.99	1,605.35
(ii) Cash and cash equivalents	129.53	84.78
(iii) Other current financial assets	371.39	272.13
Total Current Assets	2,423.91	1,962.26
Total Assets	13,200.23	6,635.72
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	12,924.08	7,987.93
(b) Other Equity	(2,163.42)	(3,023.30)
Total Equity	10,760.66	4,964.63
LIABILITIES		
Non-current Liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(b) Provisions	12.16	10.18
(c) Deferred tax liability	7.05	8.54
(d) Other non current liabilities	730.25	1,123.17
Total Non-current Liabilities	749.46	1,141.89
Current liabilities		
(a) Financial liabilities		
(i) Trade payables		
- total outstanding dues of MSME		
- total outstanding dues of creditors other than MSME	102.98	37.86
(ii) Other financial liabilities	904.55	120.54
(b) Other current liabilities	649.96	365.40
(c) Provisions	32.62	5.40
Total Current Liabilities	1,690.11	529.20
Total Liabilities	2,439.57	1,671.09
Total Equity and Liabilities	13,200.23	6,635.72

Notes:

- The above audited consolidated financial results for the quarter and year ended 31 March 2026 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 29 May 2026 and have been audited by the statutory auditors of the Company. An unqualified opinion has been issued by them thereon.
- The above financial results are also available on the stock exchanges websites i.e. www.bseindia.com, www.nseindia.com and the Company website www.gacmtech.com.
- The Company is engaged only in the business of software and consultancy services. Accordingly, there are no separate reportable segments as per Ind AS 108 on 'Operating Segment'.
- The figures of the quarter ended 31 March 2026 and 31 March 2025 are the balancing figures between the audited figures with respect to full financial year and published unaudited year to date figures upto the third quarter ended 31 December 2025 and 31 December 2024 respectively, which were subject to limited review.
- Previous year/ period figures have been regrouped and recast, wherever necessary, in line with current period presentation.

For and on behalf of the Board of
GACM Technologies Limited

Srinivas Maya
Whole-Time Director
DIN : 08679514



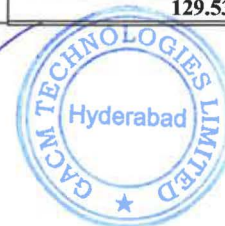
Place: Hyderabad
Date : 29.05.2026



GACM Technologies Limited
Consolidated Cash Flow Statement for the year ended 31 March 2026

(Figures ₹ In Lakhs)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
A. <u>Cash flow from / (used in) Operating Activities:</u>		
Net Profit/(Loss) before tax	885.82	507.93
<i>Adjustments for:</i>		
Depreciation	503.31	146.91
MAT written off	-	(81.64)
Interest expenses	-	31.27
Interest earned	(106.93)	(56.66)
Operating profit / (loss) before working capital changes	1,282.20	547.81
Adjustments for working capital changes:		
Increase / (Decrease) in Other Non-Current Assets	(1,286.85)	(1,818.81)
Increase / (Decrease) in Other Current Assets	(99.25)	(78.21)
(Increase) / Decrease in trade receivables	(317.64)	(520.02)
Increase / (Decrease) in Other Non-Current Liabilities	(392.92)	1,123.17
(Increase) / Decrease in trade payables	65.11	37.87
(Increase) / Decrease in other financial liabilities	784.00	120.55
(Increase) / Decrease in Other Current Liabilities	286.59	147.15
Cash generated from / (used in) Operations	(960.96)	(988.30)
Less: Direct taxes paid/ reversed	-	(17.63)
Net Cash flow from / (used in) Operating Activities	321.24	(458.12)
B. <u>Cash flow from/ (used in) Investing Activities:</u>		
Purchase of fixed assets	(3,919.58)	(1,861.36)
Investments	(1,400.00)	(680.00)
Interest received	106.93	56.66
Net Cash flow from / (used in) Investing Activities	(5,212.65)	(2,484.70)
C. <u>Cash flow from (used in) Financing Activities:</u>		
Proceeds from borrowings	-	(884.85)
Issue of share capital	4,936.16	3,993.96
Issue Expenses	-	(155.00)
Interest expenses	-	(31.27)
Net Cash flow from / (used in) Financing Activities	4,936.16	2,922.84
Net Increase / (Decrease) in Cash and Cash Equivalents	44.75	(19.98)
Cash and Cash Equivalents at the beginning of the year	84.78	104.76
Cash and Cash Equivalents at the end of the year	129.53	84.78
Components of cash and cash equivalents		
Cash On hand	0.01	0.01
With Scheduled banks		
- in Current accounts	48.52	3.77
- in Fixed deposits with banks	81.00	81.00
	129.53	84.78





Gorantla & Co

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF GACM TECHNOLOGIES LIMITED

REPORT ON THE AUDIT OF THE CONSOLIDATED ANNUAL FINANCIAL RESULTS

Opinion

We have audited the accompanying statement of Consolidated Financial Results of **GACM TECHNOLOGIES LIMITED** ("the Holding Company") and its subsidiaries (the Company and its subsidiaries together referred to as the "Group"), for the year ended 31 March 2026 (the "Statement"), being submitted by the holding company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement includes the results of the subsidiaries:

Name of the Subsidiary	Relationship	Country of Incorporation
Gayiadi Fintech Private Limited	Subsidiary	India

- (i) are presented in accordance with the requirements of the Regulation 33 of the Listing Regulations; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principals laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the consolidated net profit and other comprehensive income, and other financial information of the Group for the year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA" s) specified under section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Instituted of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



Management's Responsibilities for the Consolidated Financial Results

This statement, which includes Consolidated financial results which is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The statement has been compiled from the Consolidated Financial Statements for the year ended 31 March 2026. This responsibility includes the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group in accordance with recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. The respective Boards of Directors of entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that gives a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of the preparation of this Consolidated Financial Results by the Board of Directors of the holding company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Boards of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Boards of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Boards of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated financial results 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 the Consolidated Financial Results.

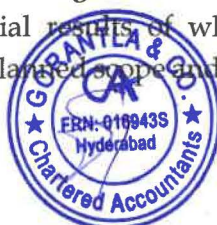


Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

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 Consolidated financial results, 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 through a separate report and complete set of financial statements 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 in the consolidated financial results 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 appropriateness of this assumption. 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 Consolidated Financial Results 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the company and such other entities included in the consolidated financial results 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable

Other Matters

- 1) The Consolidated Financial Results includes the results for the quarter ended March 31,2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31,2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us. Our report is not modified in respect of this matter.
- 2) We have audited and reviewed the financial information of an Indian subsidiary for the year ended March 31,2026 which are included in consolidated financial results. The financial information reflect total assets of Rs 1772.49 lakhs as at March 31,2026 and total revenues of Rs 115.00 lakhs and Rs 328.00 lakhs for the quarter ended and year ended March 31,2026 respectively, total net profit after tax Rs 9.33 lakhs and Rs 77.12 lakhs for quarter and year ended March 31,2026 respectively and total comprehensive income of Rs 9.33 lakhs and Rs 77.12 lakhs for the quarter and year ended March 31,2026 respectively and net cash inflows of Rs 0.93 lakhs for the year ended March 31,2026 as considered in the statement.

For Gorantla & Co

Chartered Accountants

Firm's Registration No.: 016943S




Sri Ranga Gorantla

Partner

Membership No.: 222450

UDIN: 26222450LNWYJY8591

Place: Hyderabad

Date: 29th May,2026

GACM TECHNOLOGIES LIMITED

Date: May 29, 2026

To,
The Secretary,
Listing Department
BSE Limited
P.J Towers, Dalal Street, Fort,
Mumbai - 400 001

SCRIP CODE: 531723 / 570005

To,
The Manager,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza. 5th Floor, Plot No. C/1, G
Block Bandra - Kurla Complex, Bandra (E),
Mumbai-400051, Maharashtra.

SYMBOL: GATECH / GATECHDVR

**SUBJECT: DECLARATION WITH RESPECT TO AUDIT REPORT WITH UNMODIFIED
OPINION TO THE ANNUAL AUDITED (STANDALONE AND CONSOLIDATED) FINANCIAL
RESULTS FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026**

Pursuant to the second proviso to the Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations ,2015, we hereby confirm that Gorantla & Co, Chartered Accountants, Hyderabad (FRN: 016943S), Statutory Auditors of the Company have not expressed any modified opinion(s) on the annual audited (Standalone & Consolidated) Financial Results of the Company for the financial year ended on 31st March,2026.

We request you to take the same on record.

Thanking You,
Yours faithfully,

For and on behalf of **GACM Technologies Limited**



Jonna Venkata Tirupati Rao
Managing Director
Place: Hyderabad



REGISTERED OFFICE: 2nd Floor, GHMC No- 3-260/KA/201/NR PLOT NO. 260, Guttala Begumpet, Kavuri Hills,
Hyderabad- 500033, Telangana, India.

CIN: L67120TG1995PLC020170

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