Gorantla & Co

Chartered Accountants

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report To
The Board of Directors
GACM Technologies Limited.

1. We have reviewed the accompanying statement of unaudited standalone financial results of GACM Technologies Limited ("the Company") for the quarter ended 30th June 2026 (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 (the "Listing Regulations").

2. The company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Gorantla & Co
Chartered Accountants
Firm Regn. No.016943S



Sri Ranga Gorantla
Partner
Membership No.222450
UDIN - 26222450BWSUHU7143

Place: Hyderabad
Date: 12th August, 2026.

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TECHNOLOGIES LIMITED

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

Figures ₹ In Lakhs

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Audited) (Refer Note 6)	(Unaudited)	(Audited)
1	(a) Revenue from operations	410.00	484.50	586.98	1,859.46
	(b) Other income	24.54	25.78	21.57	106.93
	Total Income (a+b)	**434.54**	**510.28**	**608.55**	**1,966.39**
2	**Expenses**				
	(a) Cost of operations	29.34	70.67	33.11	164.22
	(b) Employee benefits expense	70.11	76.66	97.90	340.80
	(c) Finance cost	-	-	-	-
	(d) Depreciation and amortization expense	150.67	138.95	62.13	422.34
	(e) Other expenditure	33.59	67.41	112.52	256.27
	Total expenses (a+b+c+d+e)	**283.71**	**353.69**	**305.66**	**1,183.63**
3	**Profit / (Loss) from operations before exceptional items**	**150.83**	**156.59**	**302.89**	**782.76**
4	Exceptional item	-	-	-	-
5	**Profit / (Loss) before tax (3-4)**	**150.83**	**156.59**	**302.89**	**782.76**
6	**Tax expense / (benefit)**				
	a. Current tax	-	-	-	-
	c. Deferred tax	-	-	-	-
7	**Net Profit / (Loss) for the period (5-6)**	**150.83**	**156.59**	**302.89**	**782.76**
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)**	**150.83**	**156.59**	**302.89**	**782.76**
10	Paid-up equity share capital (Face value of ₹ 1/- each per share)	12,924.08	12,924.08	12,924.08	12,924.08
11	Other equity for the year	-	-	-	(2,292.53)
12	**Earnings per share**				
	(a) Basic	0.0117	0.0139	0.0340	0.07210
	(b) Diluted	0.0117	0.0139	0.0340	0.07210

Notes:

1. The above standalone financial results have been prepared in accordance with the Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standard) Amendment Rules, 2016.
2. The above unaudited standalone financial results for the quarter ended 30 June 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 12 August 2026.
3. The limited review as required under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation,2015 has been completed by the Statutory Auditors of the Company
4. 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.
5. The Company is engaged only in the business of software and financial consultancy services. Accordingly, there are no separate reportable segments as per Ind AS 108 on `Operating Segment.
6. The figures of the quarter ended 31 March 2026 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.
7. Previous year/ period figures have been regrouped and recast, whereever necessary, in line with current period presentation.

GACM Technologies Limited

Srinivas Maya
Wholetime Director
DIN : 08679514

GACM TECHNOLOGIES LIMITED HYDERABAD

Place: Hyderabad
Date : 12th August 2026

Gorantla & Co
Chartered Accountants

Independent Auditor's Review Report on the Quarterly Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report To
The Board of Directors
GACM Technologies Limited.

1. We have reviewed the accompanying statement of unaudited consolidated financial results of GACM Technologies Limited (the "Holding Company") and its subsidiary, (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended June 30, 2026 (the "Statement"), attached herewith, being submitted by the Holding company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended (the "Listing Regulations").

2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. This Statement includes the results of the Gayiadi Fintech Private Limited, subsidiary of the Holding company.

GORANTLA & CO. ★ Chartered Accountants ★ FRN: 016943S Hyderabad

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5. Based on our review conducted, and procedures performed as stated in paragraph 3 above and based on the consideration of the report submitted by the management referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Statement includes the unaudited interim financial results and other financial information in respect of one subsidiary, whose unaudited interim financial results and other financial information include total revenue of Rs. 40.00 lakhs, total net profit of Rs. 1.27 lakhs, total comprehensive profit of Rs. 1.27 lakhs for the year to date from April 1, 2026 to June 30, 2026.

For Gorantla & Co
Chartered Accountants
Firm Regn. No.016943S



Sri Ranga Gorantla
Partner
Membership No.222450
UDIN - 26222450JRQFZJ9842

Place: Hyderabad
Date: 12th August, 2026.

TECHNOLOGIES LIMITED

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

Figures ₹ In Lakhs

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	(Audited) (Refer Note 6)	Unaudited	(Audited)
1	(a) Revenue from operations	450.00	599.50	669.98	2,187.46
	(b) Other income	24.54	25.88	21.57	107.03
	Total Income (a+b)	**474.54**	**625.38**	**691.55**	**2,294.49**
2	**Expenses**				
	(a) Cost of operations	29.34	133.77	58.11	252.21
	(b) Employee benefits expense	81.70	88.88	113.14	395.13
	(c) Finance cost	-	-	-	-
	(d) Depreciation and amortization expense	177.07	165.14	76.07	503.31
	(e) Other expenses	33.90	68.61	112.73	258.02
	Total expenses (a+b+c+d+e)	**322.01**	**456.40**	**360.05**	**1,408.67**
3	**Profit / (Loss) from operations before exceptional items**	**152.53**	**168.98**	**331.50**	**885.82**
4	Exceptional item	-	-	-	-
5	**Profit / (Loss) before tax (3-4)**	**152.53**	**168.98**	**331.50**	**885.82**
6	**Tax expense / (benefit)**				
	a. Current tax	3.53	4.99	7.95	27.43
	b. Deferred tax	(3.10)	(1.86)	(0.75)	(1.49)
7	**Net Profit / (Loss) for the period (5-6)**	**152.10**	**165.85**	**324.30**	**859.88**
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	**152.10**	**165.85**	**324.30**	**859.88**
10	Paid-up equity share capital (Face value of ₹ 1/- each per share)	12,924.08	12,924.08	12,924.08	12,924.08
11	Other equity for the year	-	-	-	(2,163.42)
12	**Earnings per share**				
	(a) Basic	0.0118	0.0139	0.0364	0.0721
	(b) Diluted	0.0118	0.0139	0.0364	0.0721

Notes:

1. The above consolidated financial results have been prepared in accordance with the Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standard) Amendment Rules, 2016.
2. The above unaudited consolidated financial results for the quarter ended 30 June 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 12 August 2026.
3. The limited review as required under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation,2015 has been completed by the Statutory Auditors of the Company
4. 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.
5. The Company is engaged only in the business of software and financial consultancy services. Accordingly, there are no separate reportable segments as per Ind AS 108 on `Operating Segment.
6. The figures of the quarter ended 31 March 2026 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.
7. Previous year/ period figures have been regrouped and recast, whereever necessary, in line with current period presentation.

GACM Technologies Limited

Srinivas Maya
Wholetime Director
DIN : 08679514

Place: Hyderabad
Date : 12th August 2026

GACM TECHNOLOGIES LIMITED HYDERABAD