

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF GACM TECHNOLOGIES LIMITED (Formerly STAMPEDE CAPITAL 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 (Formerly STAMPEDE CAPITAL LIMITED)** ("hereinafter referred to as the Company"), for the year ended 31st March, 2025 (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, 2025.

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 annual 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, 2025. 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

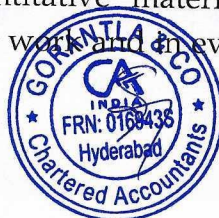
Our objectives are to obtain reasonable assurance about whether the standalone financials result as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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.



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.

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.

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, 2025 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: 25222450BMIVVEE3505



Place: Hyderabad

Date: 26th May, 2025

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2025

Figures ₹ In Lakhs

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited) (Refer Note 5)	(Unaudited)	(Audited) (Refer Note 5)	(Audited)	(Audited)
1	(a) Revenue from operations	413.98	318.50	213.27	1,204.48	721.03
	(b) Other income	62.35	27.64	1.37	91.87	3.12
	Total Income (a+b)	476.33	346.14	214.64	1,296.35	724.15
2	Expenses					
	(a) Cost of operations	21.40	45.61	1.82	126.96	11.48
	(b) Employee benefits expense	105.00	85.57	60.78	356.11	293.25
	(c) Finance cost	-	-	26.12	31.27	63.44
	(d) Depreciation and amortization expense	63.26	29.42	17.97	125.93	71.26
	(e) Other expenditure	51.72	39.91	76.10	202.98	174.28
	Total expenses (a+b+c+d+e)	241.38	200.51	182.79	843.25	613.71
3	Profit / (Loss) from operations before exceptional items	234.95	145.63	31.85	453.10	110.44
4	Exceptional item	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	234.95	145.63	31.85	453.10	110.44
6	Tax expense / (benefit)					
	a. Current tax	(36.41)	25.10	4.31	-	16.57
	c. Deferred tax	118.05	(25.10)	(4.31)	81.64	(16.57)
7	Net Profit / (Loss) for the period (5-6)	153.31	145.63	31.85	371.46	110.44
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)	153.31	145.63	31.85	371.46	110.44
10	Paid-up equity share capital (Face value of ₹ 1/- each per share)	7,987.93	7,987.93	3,993.96	7,987.93	3,993.96
11	Other equity for the year	-	-	-	(3,075.29)	(3,291.74)
12	Earnings per share					
	(a) Basic	0.0243	0.0253	0.0080	0.0589	0.0277
	(b) Diluted	0.0243	0.0253	0.0080	0.0589	0.0277




Standalone Balance Sheet as at 31 March 2025

(Figures ₹ In Lakhs)

Particulars	As at	
	31.03.2025	31.03.2024
	Audited	Audited
ASSETS		
Non-current Assets		
(a) Property, plant and equipment	164.06	81.85
(b) Intangible assets	900.32	17.61
(c) Intangible assets under development	250.00	-
(d) Financial asset		
(i) Investments	1,191.85	15.00
(ii) Other financial assets	-	316.80
(e) Deferred tax assets	-	81.64
(f) Other non-current assets	1,640.16	248.44
Total Non-current Assets	4,146.39	761.34
Current Assets		
(a) Financial assets		
(i) Trade receivables	1,430.81	674.56
(ii) Cash and cash equivalents	83.70	102.68
(iii) Other current financial assets	256.88	187.97
Total Current Assets	1,771.39	965.21
Total Assets	5,917.78	1,726.55
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	7,987.93	3,993.96
(b) Other Equity	(3,075.29)	(3,291.74)
Total Equity	4,912.64	702.22
LIABILITIES		
Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	785.47
(b) Provisions	10.18	10.22
(c) Other non current liability	642.55	-
Total Non-current Liabilities	652.73	795.69
Current liabilities		
(a) Financial liabilities		
(i) Trade Payables		
- total outstanding dues of MSME	-	-
- total outstanding dues of creditors other than MSME	37.87	-
(b) Other current liabilities	314.20	211.53
(c) Provisions	0.34	17.11
Total Current Liabilities	352.41	228.64
Total Liabilities	1,005.14	1,024.33
Total Equity and Liabilities	5,917.78	1,726.55

Notes:

- The above audited standalone financial results for the quarter and year ended 31 March 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 26 May 2025 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 financial consultancy services. Accordingly, there are no separate reportable segments as per Ind AS 108 on 'Operating Segment'.
- An amount of Rs. 155.00 lakhs paid towards stamp duty and ROC fees for the increase in authorised share capital, being capital in nature, was deducted from other equity.
- The figures of the quarter ended 31 March 2025 and 31 March 2024 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 2024 and 31 December 2023 respectively, which were subject to limited review.
- Previous year/ period figures have been regrouped and recast, wherever necessary, in line with current period presentation.

GACM Technologies Limited

 Srinivas Maya
 Wholtime Director
 DIN : 08679514

 Place: Hyderabad
 Date : 26.05.2025

TECHNOLOGIES LIMITED

GACM Technologies Limited. KURA TOWERS, 10th Floor, D.No. 1-11-254 & 1-11-255, S.P. Road, Begumpet, Hyderabad-500016. Telangana, India. **CONTACT:** 040-69086900/84, **E-mail :** info@stampededcap.com, **WEBSITE:** <https://www.gacmtech.com>
CIN : L67120TG1995PLC020170

GACM TECHNOLOGIES LIMITED
Standalone Cash Flow Statement for the year ended 31 March 2025

(Figures ₹ In Lakhs)

Particulars	For the year ended	
	31.03.2025	31.03.2024
A. Cash flow from / (used in) Operating Activities:		
Net Profit/(Loss) before tax	453.10	110.44
<u>Adjustments for:</u>		
Depreciation	125.93	71.26
Interest expenses	31.27	63.44
MAT Credit write off	(81.64)	-
Interest earned	(56.66)	(3.08)
Operating profit / (loss) before working capital changes	472.00	242.06
Adjustments for working capital changes:		
Increase / (Decrease) in Other Non-Current Assets	(1,310.08)	(120.07)
Increase / (Decrease) in trade receivables	(439.45)	(536.72)
Increase / (Decrease) in Other Current Assets	(68.91)	113.37
B. (Increase) / Decrease in trade payables	37.87	(150.00)
Increase / (Decrease) in Other Non-Current Liabilities	642.55	-
(Increase) / Decrease in Other Current Liabilities	102.44	205.31
Cash generated from / (used in) Operations	(1,035.58)	(488.11)
Less: Direct taxes paid/ reversed	(16.57)	-
Net Cash flow from / (used in) Operating Activities	(580.15)	(246.05)
Cash flow from/ (used in) Investing Activities:		
Purchase of fixed assets	(1,340.86)	-
Investment in subsidiary	(1,176.85)	-
Interest received	56.66	3.08
Net Cash flow from / (used in) Investing Activities	(2,461.05)	3.08
Cash flow from (used in) Financing Activities:		
Proceeds from borrowings	(785.47)	(671.30)
Issue of share capital	3,993.96	997.50
Issue expenses	(155.00)	-
Interest expenses	(31.27)	(63.44)
Net Cash flow from / (used in) Financing Activities	3,022.22	262.76
Net Increase / (Decrease) in Cash and Cash Equivalents	(18.98)	19.79
Cash and Cash Equivalents at the beginning of the year	102.68	82.89
Cash and Cash Equivalents at the end of the year	83.70	102.68
Components of Cash and Cash Equivalents :		
Cash on hand	0.01	0.01
With Scheduled Banks		
- in Current accounts	2.69	21.67
- in Fixed deposits with banks	81.00	81.00
	83.70	102.68

Handwritten signature



INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF GACM TECHNOLOGIES LIMITED (Formerly STAMPEDE CAPITAL LIMITED)

REPORT ON THE AUDIT OF THE CONSOLIDATED FINANCIAL RESULTS

OPINION

We have audited the accompanying statement of Consolidated Financial Results of **GACM TECHNOLOGIES LIMITED (Formerly STAMPEDE CAPITAL LIMITED)** ("the Holding Company") and its subsidiary (the Company and its subsidiary together referred to as the "Group"), for the year ended 31 March 2025 (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

- i) includes the results of the subsidiary GAYIADI FINTECH PRIVATE LIMITED - WHOLLY OWNED SUBSIDIARY
- ii) are presented in accordance with the requirements of the Regulation 33 of the Listing Regulations; and
- iii) 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 2025.

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

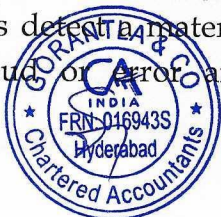
This statement, which includes Consolidated financial results which is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The statement has been compiled from the Consolidated Financial Statements for the year ended 31 March 2025. This responsibility 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.

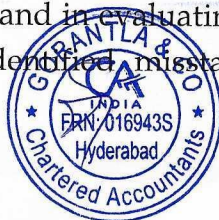
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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.

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.



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 31,2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31,2025 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 31,2025 which are included in consolidated financial results. The financial information reflect total assets of Rs 1281.57 lakhs as at March 31,2025 and total revenues of Rs 70.00 lakhs and Rs 161.02 lakhs for the quarter ended and year ended March 31,2025 respectively, total net profit after tax Rs 20.89 lakhs and Rs 41.03 lakhs for quarter and year ended March 31,2025 respectively and total comprehensive income of Rs 20.89 lakhs and Rs 41.03 lakhs for the quarter and year ended March 31,2025 respectively and net cash outflows of Rs 1.00 lakhs for the year ended March 31,2025 as considered in the statement.

For Gorantla & Co

Chartered Accountants

Firm's Registration No.: 016943S


Sri Ranga Gorantla

Partner

Membership No.: 222450

UDIN: 25222450BMIVEF8269



Place: Hyderabad

Date: 26th May,2025

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2025

Figures ₹ In Lakhs

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited) (Refer Note 5)	(Unaudited)	(Audited) (Refer Note 5)	(Audited)	(Audited)
1	(a) Revenue from operations	483.98	386.00	219.77	1,365.50	747.43
	(b) Other income	62.64	27.64	2.20	92.17	3.96
	Total Income (a+b)	546.62	413.64	221.97	1,457.67	751.39
2	Expenses					
	(a) Cost of operations	21.40	45.61	1.82	126.96	11.48
	(b) Employee benefits expense	136.30	119.29	65.78	437.85	313.25
	(c) Finance cost	-	-	26.12	31.27	63.44
	(d) Depreciation and amortization expense	72.98	39.34	18.58	146.91	73.72
	(e) Other expenses	52.05	42.02	76.71	206.75	175.37
	Total expenses (a+b+c+d+e)	282.73	246.26	189.01	949.74	637.26
3	Profit / (Loss) from operations before exceptional items	263.89	167.38	32.96	507.93	114.13
4	Exceptional item	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	263.89	167.38	32.96	507.93	114.13
6	Tax expense / (benefit)					
	a. Current tax	(35.20)	28.82	4.68	5.05	17.63
	b. Deferred tax	124.13	(22.30)	(4.60)	90.39	(16.84)
7	Net Profit / (Loss) for the period (5-6)	174.96	160.86	32.88	412.49	113.34
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	174.96	160.86	32.88	412.49	113.34
10	Paid-up equity share capital (Face value of ₹ 1/- each per share)	7,987.93	7,987.93	3,993.96	7,987.93	3,993.96
11	Other equity for the year	-	-	-	(3,023.30)	(3,280.78)
12	Earnings per share					
	(a) Basic	0.0278	0.0280	0.0082	0.0654	0.0284
	(b) Diluted	0.0278	0.0280	0.0082	0.0654	0.0284




Audited Consolidated Balance Sheet as at 31 March 2025

(Figures ₹ In Lakhs)

Particulars	As at	
	31.03.2025	31.03.2024
	Audited	Audited
ASSETS		
Non-current Assets		
(a) Property, plant and equipment	170.96	91.21
(b) Intangible assets	1,042.31	17.61
(c) Intangible Assets under development	610.00	-
(d) Financial asset		
(i) Investments	680.00	-
(ii) Other financial assets	-	397.65
(e) Deferred Tax assets	-	81.84
(f) Other non-current assets	2,170.19	269.74
Total Non-current Assets	4,673.46	858.05
Current Assets		
(a) Financial assets		
(i) Trade receivables	1,605.35	687.69
(ii) Cash and cash equivalents	84.78	104.76
(iii) Other current financial assets	272.13	193.92
Total Current Assets	1,962.26	986.37
Total Assets	6,635.72	1,844.42
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	7,987.93	3,993.96
(b) Other Equity	(3,023.30)	(3,280.78)
Total Equity	4,964.63	713.18
LIABILITIES		
Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	884.85
(b) Provisions	10.18	10.22
(c) Deferred tax liability	8.54	-
(d) Other non current liabilities	1,243.72	-
Total Non-current Liabilities	1,262.44	895.07
Current liabilities		
(a) Financial liabilities		
(i) Trade Payables		
- total outstanding dues of MSME		
- total outstanding dues of creditors other than MSME	37.86	-
(b) Other current liabilities	365.39	218.01
(c) Provisions	5.40	18.16
Total Current Liabilities	408.65	236.17
Total Liabilities	1,671.09	1,131.24
Total Equity and Liabilities	6,635.72	1,844.42

Notes:

- The above audited consolidated financial results for the quarter and year ended 31 March 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 26 May 2025 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 financial consultancy services. Accordingly, there are no separate reportable segments as per Ind AS 108 on 'Operating Segment'.
- An amount of Rs. 155.00 lakhs paid towards stamp duty and ROC fees for the increase in authorised share capital, being capital in nature, was deducted from other equity.
- The figures of the quarter ended 31 March 2025 and 31 March 2024 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 2024 and 31 December 2023 respectively, which were subject to limited review.
- Previous year/ period figures have been regrouped and recast, wherever necessary, in line with current period presentation.

GACM Technologies Limited

Place: Hyderabad
Date : 26.05.2025

Srinivas Maya
Wholetime Director
DIN : 08679514



(Figures ₹ In Lakhs)

	Particulars	For the year ended	
		31.03.2025	31.03.2024
A.	Cash flow from / (used in) Operating Activities:		
	Net Profit/(Loss) before tax	507.93	114.13
	<u>Adjustments for:</u>		
	Depreciation	146.91	73.73
	MAT written off	(81.64)	-
	Interest expenses	31.27	63.44
	Interest earned	(56.66)	(3.12)
	Operating profit / (loss) before working capital changes	547.81	248.18
	Adjustments for working capital changes:		
	Increase / (Decrease) in Other Non-Current Assets	(1,818.81)	(94.80)
	Increase / (Decrease) in trade receivables	(520.02)	(586.53)
	Increase / (Decrease) in Other Current Assets	(78.21)	107.76
B.	(Increase) / Decrease in trade payables	37.87	(210.66)
	(Increase) / Decrease in Other Non Current Liabilities	1,243.72	-
	(Increase) / Decrease in Other Current Liabilities	147.15	192.39
	Cash generated from / (used in) Operations	(988.30)	(591.84)
	Less: Direct taxes paid/ reversed	(17.63)	(1.31)
	Net Cash flow from / (used in) Operating Activities	(458.12)	(344.97)
	Cash flow from/ (used in) Investing Activities:		
	Purchase of fixed assets	(1,861.36)	-
	Investment	(680.00)	-
	Interest received	56.66	3.12
	Net Cash flow from / (used in) Investing Activities	(2,484.70)	3.12
C.	Cash flow from (used in) Financing Activities:		
	Proceeds from borrowings	(884.85)	(571.73)
	Issue of share capital	3,993.96	997.50
	Issue expenses	(155.00)	-
	Interest expenses	(31.27)	(63.44)
	Net Cash flow from / (used in) Financing Activities	2,922.84	362.33
	Net Increase / (Decrease) in Cash and Cash Equivalents	(19.98)	20.48
	Cash and Cash Equivalents at the beginning of the year	104.76	84.28
	Cash and Cash Equivalents at the end of the year	84.78	104.76
	Components of Cash and Cash Equivalents :		
	Cash on hand	0.01	0.01
	With Scheduled Banks		
	- in Current accounts	3.77	23.75
	- in Fixed deposits with banks	81.00	81.00
		84.78	104.76

15

