



Gorantla & Co

Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date 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 2025 and year to date results for the period April 1, 2025 to June 30, 2025 (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").

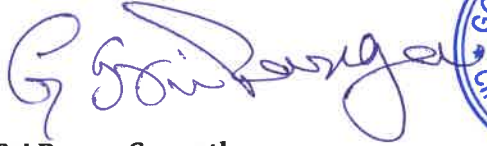
2. The company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 as amended, read 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 - 25222450BMIVFM1189

Place: Hyderabad
Date: 09th July, 2025.

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2025

Figures ₹ In Lakhs

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Audited) (Refer Note 4)	(Unaudited)	(Audited)
1	(a) Revenue from operations	586.98	413.98	156.91	1,204.48
	(b) Other income	21.57	62.35	0.69	91.87
	Total Income (a+b)	608.55	476.33	157.60	1,296.35
2	Expenses				
	(a) Cost of operations	33.11	21.40	13.73	126.96
	(b) Employee benefits expense	97.90	105.00	49.51	356.11
	(c) Finance cost	-	-	16.48	31.27
	(d) Depreciation and amortization expense	62.13	63.26	16.58	125.93
	(e) Other expenditure	112.52	51.72	26.47	202.98
	Total expenses (a+b+c+d+e)	305.66	241.38	122.77	843.25
3	Profit / (Loss) from operations before exceptional items	302.89	234.95	34.83	453.10
4	Exceptional item	-	-	-	-
5	Profit / (Loss) before tax (3-4)	302.89	234.95	34.83	453.10
6	Tax expense / (benefit)				
	a. Current tax	-	(36.41)	5.43	-
	c. Deferred tax	-	118.05	(5.43)	81.64
7	Net Profit / (Loss) for the period (5-6)	302.89	153.31	34.83	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)	302.89	153.31	34.83	371.46
10	Paid-up equity share capital (Face value of ₹ 1/- each per share)	12,924.08	7,987.93	3,993.96	7,987.93
11	Other equity for the year	-	-	-	(3,075.29)
12	Earnings per share				
	(a) Basic	0.0340	0.0243	0.0087	0.0589
	(b) Diluted	0.0340	0.0243	0.0087	0.0589

Notes:

- The above unaudited standalone financial results for the quarter ended 30 June 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 09 July 2025 and have been reviewed by the statutory auditors of the Company. The statutory auditors of the Company have issued an unmodified opinion on the standalone financial results for the quarter ended 30 June 2025.
- 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'.
- The figures of the quarter ended 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 2024.
- 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 : 09.07.2025



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@stampedecap.com, **WEBSITE:** <https://www.gacmtech.com>
CIN : L67120TG1995PLC020170

Independent Auditor's Review Report on the Quarterly and Year to Date 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 subsidiaries, (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended June 30, 2025 and consolidated year to date results from April 1, 2025 to June 30, 2025 (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.

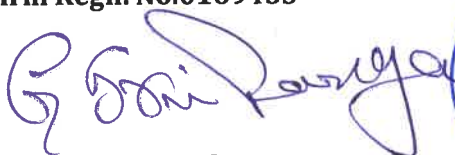
4. This Statement includes the results of the Gayadi Fintech Private Limited, subsidiary of the Holding company.



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. 83.00 lakhs, total net profit of Rs. 21.41 lakhs, total comprehensive profit of Rs. 21.41 lakhs for the year to date from April 1, 2025 to June 30, 2025.

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



Sri Ranga Gorantla
Partner
Membership No.222450
UDIN - 25222450BMIVFN1212

Place: Hyderabad
Date: 09th July, 2025.

**TECHNOLOGIES LIMITED****STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2025**

Figures ₹ In Lakhs

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	(Audited) (Refer Note 4)	Unaudited	(Audited)
1	(a) Revenue from operations	669.98	483.98	163.93	1,365.50
	(b) Other income	21.57	62.64	0.69	92.17
	Total Income (a+b)	691.55	546.62	164.62	1,457.67
2	Expenses				
	(a) Cost of operations	58.11	21.40	13.73	126.96
	(b) Employee benefits expense	113.14	136.30	54.51	437.85
	(c) Finance cost	-	-	16.48	31.27
	(d) Depreciation and amortization expense	76.07	72.98	17.18	146.91
	(e) Other expenses	112.73	52.05	27.27	206.75
	Total expenses (a+b+c+d+e)	360.05	282.73	129.17	949.74
3	Profit / (Loss) from operations before exceptional items	331.50	263.89	35.45	507.93
4	Exceptional item	-	-	-	-
5	Profit / (Loss) before tax (3-4)	331.50	263.89	35.45	507.93
6	Tax expense / (benefit)				
	a. Current tax	7.95	(35.20)	5.63	5.05
	b. Deferred tax	(0.75)	124.13	(5.46)	90.38
7	Net Profit / (Loss) for the period (5-6)	324.30	174.96	35.28	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	324.30	174.96	35.28	412.49
10	Paid-up equity share capital (Face value of ₹ 1/- each per share)	12,924.08	7,987.93	3,993.96	7,987.93
11	Other equity for the year	-	-	-	(3,023.30)
12	Earnings per share				
	(a) Basic	0.0364	0.0278	0.0088	0.0654
	(b) Diluted	0.0364	0.0278	0.0088	0.0654

Notes:

1. The above unaudited consolidated financial results for the quarter ended 30 June 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 09 July 2025. The statutory auditors of the Company have issued an unmodified opinion on the consolidated financial results for the quarter ended 30 June 2025.
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 financial 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 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 2024.
5. 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 : 09.07.2025

**TECHNOLOGIES LIMITED**

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CIN : L67120TG1995PLC020170