

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2025

Figures ₹ In Lakhs

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	(a) Income from operations	437.98	586.98	315.09	1,024.96	472.00	1,204.48
	(b) Other income	44.15	21.57	1.20	65.72	1.89	91.87
	Total Revenue from operations (a+b)	482.13	608.55	316.29	1,090.68	473.89	1,296.35
2	Expenses						
	(a) Cost of operations	30.06	33.11	46.23	63.17	59.96	126.96
	(b) Employee benefits expense	85.65	97.90	116.04	183.55	165.55	356.11
	(c) Finance cost	-	-	14.79	-	31.27	31.27
	(d) Depreciation and amortization expense	104.77	62.13	16.68	166.90	33.26	125.93
	(e) Other expenditure	41.63	112.52	84.89	154.15	111.36	202.98
	Total expenses (a+b+c+d+e)	262.11	305.66	278.63	567.77	401.40	843.25
3	Profit / (Loss) from operations before exceptional items (1-2)	220.02	302.89	37.66	522.91	72.49	453.10
4	Exceptional item	-	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	220.02	302.89	37.66	522.91	72.49	453.10
6	Tax expense / (benefit)						
	a. Current tax	-	-	5.88	-	11.31	-
	b. Deferred tax	-	-	(5.88)	-	(11.31)	81.64
7	Net Profit / (Loss) for the period (5-6)	220.02	302.89	37.66	522.91	72.49	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)	220.02	302.89	37.66	522.91	72.49	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	7,987.93
11	Other equity for the year	-	-	-	-	-	(3,075.29)
12	Earnings per share						
	(a) Basic	0.0202	0.0340	0.0082	0.0479	0.0157	0.0589
	(b) Diluted	0.0202	0.0340	0.0082	0.0479	0.0157	0.0589




Unaudited Standalone Balance Sheet as at 30 September 2025

(Figures ₹ In Lakhs)

Particulars	As at	
	30.09.2025	31.03.2025
	Unaudited	Audited
ASSETS		
Non-current Assets		
(a) Property, plant and equipment	141.50	164.06
(b) Intangible assets	1,708.84	900.32
(c) Intangible assets under development	2,592.27	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	2,502.62	1,640.16
Total Non-current Assets	9,537.08	4,146.39
Current Assets		
(a) Financial assets		
(i) Cash and cash equivalents	84.53	83.70
(ii) Trade receivables	1,460.36	1,430.81
(ii) Other current financial assets	315.35	256.88
Total Current Assets	1,860.24	1,771.39
Total Assets	11,397.32	5,917.78
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	12,924.08	7,987.93
(b) Other Equity	(2,552.38)	(3,075.29)
Total Equity	10,371.70	4,912.64
LIABILITIES		
Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(b) Provisions	12.02	10.18
(c) Other non current liability	573.69	642.55
Total Non-current Liabilities	585.71	652.73
Current liabilities		
(a) Financial liabilities		
(I) Trade Payables		
- total outstanding dues of MSME	-	-
- total outstanding dues of creditors other than MSME	40.12	37.87
(b) Other current liabilities	399.40	314.20
(c) Provisions	0.39	0.34
Total Current Liabilities	439.91	352.41
Total Liabilities	1,025.62	1,005.14
Total Equity and Liabilities	11,397.32	5,917.78

Notes:

- The above unaudited standalone financial results for the quarter and half year ended 30 September 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 12 November 2025 and have been subjected to limited review by the statutory auditors of the Company and the Statutory Auditors have issued unmodified report.
- The above financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.
- 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 for the quarter ended 30 September 2025 and the quarter ended 30 September 2024 are the balancing figures between unaudited figures in respect of the half year ended 30 September 2025 and 30 September 2024 and the unaudited figures of the quarter ended 30 June 2025 and 30 June 2024 respectively.
- Previous year/ period figures have been regrouped and recast, wherever necessary, in line with current period presentation.

Place: Hyderabad
Date : 12.11.2025

For and on behalf of the Board of
GACM Technologies Limited

Srinivas Maya
Whole-Time Director
DIN : 08679514



GACM Technologies Limited
Standalone Cash Flow Statement for the six months ended 30 September 2025

(Figures ₹ In Lakhs)

	Particulars	For the six months ended 30 September 2025	For the six months ended 30 September 2024	For the year ended 31 March 2025
A.	<u>Cash flow from / (used in) Operating Activities:</u>			
	Net Profit/(Loss) before tax	522.91	72.49	453.10
	<u>Adjustments for:</u>			
	Depreciation	166.90	33.25	125.93
	Interest expenses	-	31.27	31.27
	MAT Credit write off	-	-	(81.64)
	Interest earned	(65.72)	(1.50)	(56.66)
	Operating profit / (loss) before working capital changes	624.09	135.51	472.00
	<u>Adjustments for working capital changes:</u>			
	Increase / (Decrease) in Other Non-Current Assets	(862.46)	(2,209.79)	(1,310.08)
	Increase / (Decrease) in Other Current Assets	(58.47)	(424.92)	(68.91)
	(Increase) / Decrease in trade receivables	(29.55)	(48.55)	(439.45)
	Increase / (Decrease) in Other Non-Current Liabilities	(68.87)	277.20	642.55
	(Increase) / Decrease in trade payables	2.25	23.62	37.87
	(Increase) / Decrease in Other Current Liabilities	87.07	(14.31)	102.44
	Cash generated from / (used in) Operations	(930.03)	(2,396.75)	(1,035.58)
	Less: Direct taxes paid/ reversed	-	-	(16.57)
	Net Cash flow from / (used in) Operating Activities	(305.94)	(2,261.24)	(580.15)
B.	<u>Cash flow from/ (used in) Investing Activities:</u>			
	Purchase of fixed assets	(3,295.12)	(295.51)	(1,340.86)
	Investment in subsidiary/others	(1,400.00)	-	(1,176.85)
	Interest received	65.73	1.50	56.66
	Net Cash flow from / (used in) Investing Activities	(4,629.39)	(294.01)	(2,461.05)
C.	<u>Cash flow from (used in) Financing Activities:</u>			
	Proceeds from borrowings	-	(785.47)	(785.47)
	Issue of share capital	4,936.16	3,993.96	3,993.96
	Issue expenses	-	-	(155.00)
	Interest expenses	-	(31.27)	(31.27)
	Net Cash flow from / (used in) Financing Activities	4,936.16	3,177.22	3,022.22
	Net Increase / (Decrease) in Cash and Cash Equivalents	0.83	621.97	(18.98)
	Cash and Cash Equivalents at the beginning of the year	83.70	102.68	102.68
	Cash and Cash Equivalents at the end of the year	84.53	724.65	83.70
	Components of cash and cash equivalents			
	Cash On hand	0.01	0.01	0.01
	With Scheduled banks			
	- in Current accounts	3.52	643.64	2.69
	- in Fixed deposits with banks	81.00	81.00	81.00
	84.53	724.65	83.70	



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

To
The Board of Directors
GACM Technologies Limited.

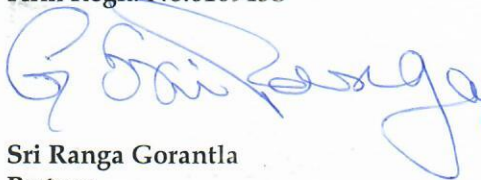
1. We have reviewed the accompanying statement of unaudited standalone financial results of GACM Technologies Limited ("the Company") for the quarter and the half year ended 30th September 2025 and year to date results for the period April 1, 2025 to September 30, 2025 (the "Statement") attached herewith, 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 issue a report 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 is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, 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 - 25222450BMIVKT4606



Place: Hyderabad
Date: 12th November, 2025.

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2025

Figures ₹ In Lakhs

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	(a) Income from operations	512.98	669.98	331.59	1,182.96	495.52	1,365.50
	(b) Other income	44.25	21.57	1.20	65.82	1.89	92.17
	Total Revenue from operations (a+b)	557.23	691.55	332.79	1,248.78	497.41	1,457.67
2	Expenses						
	(a) Cost of operations	30.06	58.11	46.23	88.17	59.96	126.96
	(b) Employee benefits expense	100.39	113.14	127.75	213.53	182.26	437.85
	(c) Finance cost	-	-	14.79	-	31.27	31.27
	(d) Depreciation and amortization expense	123.11	76.07	17.41	199.18	34.59	146.91
	(e) Other expenditure	41.79	112.73	85.41	154.52	112.68	206.75
	Total expenses (a+b+c+d+e)	295.35	360.05	291.59	655.40	420.76	949.74
3	Profit / (Loss) from operations before exceptional items (1-2)	261.88	331.50	41.20	593.38	76.65	507.93
4	Exceptional item	-	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	261.88	331.50	41.20	593.38	76.65	507.93
6	Tax expense / (benefit)						
	a. Current tax	7.36	7.95	5.82	15.31	11.45	5.05
	b. Deferred tax	3.16	(0.75)	(5.99)	2.42	(11.45)	90.39
7	Net Profit / (Loss) for the period (5-6)	251.36	324.30	41.37	575.65	76.65	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	251.36	324.30	41.37	575.65	76.65	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	7,987.93
11	Other equity for the year	-	-	-	-	-	(3,023.30)
12	Earnings per share						
	(a) Basic	0.0230	0.0364	0.0090	0.0527	0.0170	0.0654
	(b) Diluted	0.0230	0.0364	0.0090	0.0527	0.0170	0.0654



Unaudited Consolidated Balance Sheet as at 30 September 2025

(Figures ₹ In Lakhs)

Particulars	As at	
	30.09.2025	31.03.2025
	Unaudited	Audited
ASSETS		
Non-current Assets		
(a) Property, plant and equipment	147.17	170.96
(b) Intangible assets	1,919.77	1,042.31
(c) Assets under development	2,952.27	610.00
(d) Financial asset		
(i) Investments	2,080.00	680.00
(ii) Tax assets	-	-
(iii) Deferred Tax assets	-	-
(f) Other non-current assets	2,831.73	2,170.19
Total Non-current Assets	9,930.94	4,673.46
Current Assets		
(a) Financial assets		
(i) Trade receivables	1,796.59	1,605.35
(ii) Cash and cash equivalents	85.66	84.78
(iii) Other current financial assets	329.93	272.13
Total Current Assets	2,212.18	1,962.26
Total Assets	12,143.12	6,635.72
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	12,924.08	7,987.93
(b) Other Equity	(2,447.65)	(3,023.30)
Total Equity	10,476.43	4,964.63
LIABILITIES		
Non-current Liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(b) Provisions	12.16	10.18
(c) Deferred tax liability	10.96	8.54
(d) Other non current liabilities	1,123.49	1,243.72
Total Non-current Liabilities	1,146.61	1,262.44
Current liabilities		
(a) Financial liabilities		
(i) Trade payables		
- total outstanding dues of MSME	40.12	37.86
- total outstanding dues of creditors other than MSME	459.20	365.39
(b) Other current liabilities	20.76	5.40
(c) Provisions		
Total Current Liabilities	520.08	408.65
Total Liabilities	1,666.69	1,671.09
Total Equity and Liabilities	12,143.12	6,635.72

Notes:

- The above unaudited consolidated financial results for the quarter and half year ended 30 September 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 12 November 2025 and have been subjected to limited review by the statutory auditors of the Company and the Statutory Auditors have issued unmodified report.
- The above financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.
- 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 for the quarter ended 30 September 2025 and the quarter ended 30 September 2024 are the balancing figures between unaudited figures in respect of the half year ended 30 September 2025 and 30 September 2024 and the unaudited figures of the quarter ended 30 June 2025 and 30 June 2024 respectively.
- Previous year/ period figures have been regrouped and recast, wherever necessary, in line with current period presentation.

Place: Hyderabad
Date: 12.11.2025

For and on behalf of the Board of
GACM Technologies Limited

Srinivas Maya
Whole-Time Director
DIN : 08679514



GACM Technologies Limited
Consolidated Cash Flow Statement for the six months ended 30 September 2025

(Figures ₹ In Lakhs)

	Particulars	For the six months ended 30 September 2025	For the six months ended 30 September 2024	For the year ended 31 March 2025
A.	<u>Cash flow from / (used in) Operating Activities:</u>			
	Net Profit/(Loss) before tax	593.38	76.65	507.93
	<u>Adjustments for:</u>			
	Depreciation	199.18	34.60	146.91
	MAT written off	-	-	(81.64)
	Interest expenses	-	31.26	31.27
	Interest earned	(65.82)	(1.89)	(56.66)
	Operating profit / (loss) before working capital changes	726.74	140.61	547.81
	<u>Adjustments for working capital changes:</u>			
	Increase / (Decrease) in Other Non-Current Assets	(661.54)	(2,590.82)	(1,818.81)
	Increase / (Decrease) in Other Current Assets	(57.79)	(369.47)	(78.21)
	(Increase) / Decrease in trade receivables	(191.24)	(71.89)	(520.02)
	Increase / (Decrease) in Other Non-Current Liabilities	(120.23)	277.20	1,243.72
	(Increase) / Decrease in trade payables	2.25	42.77	37.87
	(Increase) / Decrease in Other Current Liabilities	95.82	(43.04)	147.15
	Cash generated from / (used in) Operations	(932.73)	(2,755.25)	(988.30)
	Less: Direct taxes paid/ reversed	-	-	(17.63)
	Net Cash flow from / (used in) Operating Activities	(205.99)	(2,614.64)	(458.12)
B.	<u>Cash flow from/ (used in) Investing Activities:</u>			
	Purchase of fixed assets	(3,395.12)	(406.01)	(1,861.36)
	Investments	(1,400.00)	-	(680.00)
	Interest received	65.83	1.89	56.66
	Net Cash flow from / (used in) Investing Activities	(4,729.29)	(404.12)	(2,484.70)
C.	<u>Cash flow from (used in) Financing Activities:</u>			
	Proceeds from borrowings	-	(315.04)	(884.85)
	Issue of share capital	4,936.16	3,993.96	3,993.96
	Issue Expenses	-	-	(155.00)
	Interest expenses	-	(31.27)	(31.27)
	Net Cash flow from / (used in) Financing Activities	4,936.16	3,647.65	2,922.84
	Net Increase / (Decrease) in Cash and Cash Equivalents	0.88	628.89	(19.98)
	Cash and Cash Equivalents at the beginning of the year	84.78	104.76	104.76
	Cash and Cash Equivalents at the end of the year	85.66	733.65	84.78
	Components of cash and cash equivalents			
	Cash On hand	0.01	0.01	0.01
	With Scheduled banks			
	- in Current accounts	4.65	652.64	3.77
	- in Fixed deposits with banks	81.00	81.00	81.00
		85.66	733.65	84.78



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

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 September 30, 2025 and year to date from April 1, 2025 to September 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.

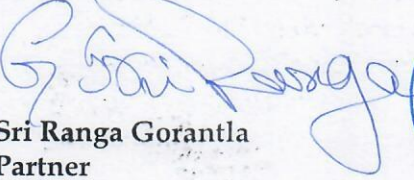
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, 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.

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 assets of Rs. 1525.06 Lakhs as at September 30, 2025, total revenue of Rs. 75.00 lakhs and Rs. 158.00 Lakhs, total net profit after tax of Rs. 31.33 Lakhs and Rs. 70.47 Lakhs, total comprehensive profit of Rs. 31.33 Lakhs and Rs. 52.73 Lakhs, for the quarter ended September 30, 2025 and year to date from April 1, 2025 to September 30, 2025 respectively, and net cash inflows of Rs. 0.05 Lakhs for the period from April 1, 2025 to September 30, 2025.

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


Sri Ranga Gorantla
Partner
Membership No.222450
UDIN- 25222450BMIVKU7195



Place: Hyderabad
Date: 12th November, 2025.