



ACS Technologies Limited

(Formerly Known as LN Industries India Limited)

Regd. office: Level 7, Pardha's Picasa, Durgam Cheruvu Road, Madhapur, Hyderabad - 500 081

Phone no: +91 40 49034464, +91 897 835 6262

Email: sales@acstechnologies.co.in



CIN NO: L62099TG1993PLC015268

Date: 28.05.2026

To
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai- 400 001

BSE Scrip Code: 530745

Dear Sir,

Sub: Outcome of Meeting of Board of Directors under Regulation 29 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref.: Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations”)

Pursuant to provisions of Regulation 30 and Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we would like to inform the Exchange that the Board of Directors of the Company at its meeting held today at i.e., on Thursday, the 28th May, 2026, has considered and approved the following:

1. Annual Audited Financial Report and Audited Financial results (Standalone and Consolidated) of the company for the fourth Quarter and Year ended 31st March, 2026; along with the statement of cash flow, assets and liabilities for the same period for furnishing the same to the stock exchange.
2. Statutory Auditor's Report;
3. Secretarial Auditor's Report, and
4. To take note of the Monitoring Agency Report for the Quarter ended 31 March, 2026.

The disclosures along with the enclosures shall be made available on the website of the Company at www.acstechnologies.co.in.

The meeting commenced at 12.00 PM And concluded at 4.00 PM

We request you to take the above information on record.

Thanking You,

For ACS Technologies Limited

Shilpi Gunjan
Company Secretary and Compliance Officer



Branch Offices

Visakhapatnam : D.No 39-11-17/1, Sector - VI, Murali Nagar, Visakhapatnam, India - 530007. Tel: 0891 - 2552207

Vijayawada : Level 1, Vasavya Complex, Near Benz Circle, Vijayawada, India - 520 010, Tel: +91 89785 66262

ACS TECHNOLOGIES LIMITED

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

Figures ₹ In Lakhs

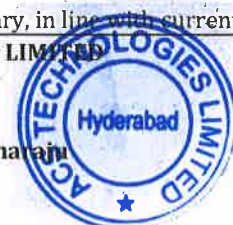
Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Revenue from operations					
	(a) Income from operations	8,060.06	4,198.10	3,763.09	17,058.28	11,154.10
	(b) Other income	12.34	-	8.12	16.72	36.10
	Total Revenue from operations (a+b)	8,072.40	4,198.10	3,771.21	17,075.00	11,190.20
2	Expenses					
	(a) Cost of operations	8,958.52	4,167.17	3,036.55	17,556.42	10,090.80
	(b) Change Inventories	(1,785.27)	(935.57)	220.53	(3,699.63)	(1,055.09)
	(c) Employee benefits expense	385.68	212.21	207.46	1,086.16	834.38
	(d) Finance cost	121.74	60.15	101.61	272.65	226.03
	(e) Depreciation and amortization expense	94.35	97.62	(120.74)	369.83	248.24
	(f) Other expenditure	98.14	105.07	99.19	375.05	311.33
	Total expenses (a+b+c+d+e+f)	7,873.16	3,706.65	3,544.60	15,960.48	10,655.69
3	Profit / (Loss) from operations before exceptional items (1-2)	199.24	491.45	226.61	1,114.52	534.51
4	Exceptional item	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before tax (3-4)	199.24	491.45	226.61	1,114.52	534.51
6	Tax expense					
	- Current tax	52.70	49.44	37.83	205.47	89.22
	- Deferred tax charge/(credit)	(63.98)	183.61	3.18	171.30	(12.70)
7	Net Profit / (Loss) for the period (5-6)	210.53	258.40	185.60	737.75	457.99
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	(6.57)	-	8.92	(6.57)	8.92
	Total Other Comprehensive income (8(a) + 8(b))	(6.57)	-	8.92	(6.57)	8.92
9	Total comprehensive income (7+8)	203.96	258.40	194.52	731.18	466.91
10	Paid-up equity share capital (Face value of ₹ 10/- each per share)	6,074.19	6,074.19	6,074.19	6,074.19	6,074.19
11	Other equity excluding revaluation reserves					3,798.14
12	Earnings per share					
	(a) Basic	0.34	0.43	0.32	1.21	0.75
	(b) Diluted	0.34	0.43	0.32	1.21	0.75

Notes:

- The Audited standalone financial results of ACS Technologies Limited ("the Company") have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Audited standalone financial results for the quarter and Year ended 31-03-2026 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors of the Company at their meetings held on 28-05-2026.
- The Audited standalone financial results of the Company for the quarter and year ended 31-03-2026, have been reviewed by the statutory auditors and they have issued an unmodified review report on the same. The review report of the statutory auditors is being filed with the BSE Limited ('BSE') and is also available on the Company's website.
- The Company is engaged only in the business of IT/ITES services. Accordingly, there are no separate reportable segments as per Ind AS 108 on Operating Segment.
- Previous year/ period figures have been regrouped and recast, wherever necessary, in line with current period presentation.

ACS TECHNOLOGIES LIMITED

Ashok Kumar Buddhharaju
CMD
DIN : 03389822



Place: Hyderabad
Date : 28/05/2026

ACS TECHNOLOGIES LIMITED

Standalone Balance Sheet as at March 31, 2026

(All amounts in Lakhs)

Particulars	Notes	As at 31-03-2026	As at 31-03-2025
Assets			
Non-current assets			
Property, plant and equipment	3.1	299.85	311.86
Capital work in progress	3.2	-	-
Goodwill	3.3	2,429.10	2,429.10
Other Intangible assets	4	1,489.68	1,526.86
Financial assets			
Investment	5	201.02	200.51
Other non-current assets	10	2,167.32	2,189.16
		6,586.96	6,657.50
Current assets			
Inventories	6	7,484.80	3,785.17
Financial assets			
Trade receivables	7	7,570.79	4,695.71
Cash and cash equivalents	8	124.55	19.24
Bank balances other than cash and cash equivalent	8	212.57	146.44
Other financial assets	9	497.17	216.77
Other current assets	10	1,166.57	624.25
		17,056.44	9,487.57
Total assets		23,643.40	16,145.06
Equity and liabilities			
Equity			
Equity share capital	11	6,074.19	6,074.19
Other equity	12	7,231.20	3,798.14
Total equity		13,305.40	9,872.34
Liabilities			
Non-current liabilities			
Financial liabilities			
Borrowings	13	2,397.87	604.89
Provisions	17	84.06	57.59
Deferred tax liabilities (net)	14	56.65	37.99
		2,538.59	700.46
Current liabilities			
Financial liabilities			
Borrowings	13	1,695.53	2,007.30
Trade payables	15		
i) total outstanding dues of micro enterprises and small enterprises			
ii) total outstanding dues of creditors other than micro enterprises and small enterprises		5,343.11	3,318.20
Other current liabilities	16	481.33	106.05
Provisions	17	73.98	51.49
Current Tax Liabilities (Net)	18	205.47	89.22
		7,799.42	5,572.26
Total liabilities		10,338.01	6,272.73
Total equity and liabilities		23,643.40	16,145.06

The accompanying notes are an integral part of the standalone financial statements
In terms of our report attached

For Gorantla & Co.

Place: Hyderabad
Date: 28/05/2026

For and on behalf of the Board of Directors of
ACS TECHNOLOGIES LIMITED
CIN: L62099TG1997DLC015268

Ashok Kumar Buddaraju
Chairman & Managing Director
DIN: 03389822



ACS TECHNOLOGIES LIMITED

Statement of Standalone Cash Flows for the year ended March 31, 2026

(All amounts in Lakhs)

Particulars	31-Mar-26	31-Mar-25
Operating activities		
Profit / (Loss) before tax	1,114.52	534.51
<i>Adjustments to reconcile loss before tax to net cash flows:</i>		
Depreciation and Amortization	369.83	248.24
Finance income	(10.66)	(36.10)
Finance cost	272.65	226.03
<i>Working capital adjustments:</i>		
(Increase)/ decrease in trade receivables	(2,875.08)	(572.87)
(Increase)/ decrease in inventories	(3,699.63)	(1,055.09)
(Increase)/ decrease in financial assets	(822.72)	(354.17)
Increase/ (decrease) in trade payables	2,024.91	2,517.41
Increase/ (decrease) in provisions	158.65	56.98
Increase/ (decrease) in other liabilities	375.27	14.44
	(3,092.27)	1,579.38
Income tax paid (net of refund)	358.10	38.53
Net cash flows from / (used in) operating activities (A)	(3,450.37)	1,540.85
Investing activities		
Purchase of property, plant and equipment	(24.53)	(9.73)
Purchase of intangible assets	(296.10)	(472.51)
Investment made in subsidiary and others	(0.51)	-
Interest received	10.66	36.10
Change in Non current assets	21.84	(1,902.57)
Net cash flows from / (used in) investing activities (B)	(288.63)	(2,348.71)
Financing activities		
Repayment of borrowings, net	(311.77)	937.56
Proceeds from Unsecured loans net	1,792.99	90.52
Proceeds from Share Warrants	3,121.88	-
Interest paid (gross)	(272.65)	(226.03)
Share Warrant Expenses	(420.00)	-
Net cash flows from / (used in) financing activities (C)	3,910.44	802.05
Net increase/ (decrease) in cash and cash equivalents	171.44	(5.82)
Cash and cash equivalents at the beginning of the year (refer no	165.68	171.49
Cash and cash equivalents at the end of the period (refer nc	337.12	165.68

The accompanying notes are an integral part of the standalone financial statements

In terms of our report attached

For and on behalf of the Board of Directors of

ACS TECHNOLOGIES LIMITED

CIN: L62099TG1993M10015268

Ashok Kumar Buddharaju

Chairman & Managing Director

DIN: 03389822

Place: Hyderabad

Date: 28/05/2026





Gorantla & Co

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF ACS TECHNOLOGIES LIMITED

REPORT ON THE AUDIT OF THE STANDALONE ANNUAL FINANCIAL RESULTS

OPINION

We have audited the accompanying statement of standalone financial results of ACS 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 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 Annual Financial Results are 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 for the 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, could reasonably be expected to influence the economic decisions of a reasonably knowledgeable user. 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) in evaluating 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 sufficient and appropriate audit evidence to provide a basis for our opinion and to 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 annual 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 annual 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 Annual 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 annual 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: 26222450RFDPZG3978



Place: Hyderabad

Date: 28th May, 2026

ACS TECHNOLOGIES LIMITED
STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st 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
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Revenue from operations					
	(a) Income from operations	12,121.96	6,714.32	4,092.08	26,424.40	12,658.05
	(b) Other income	8.09	1.80	8.12	17.26	36.09
	Total Revenue from operations (a+b)	12,130.05	6,716.12	4,100.20	26,441.66	12,694.14
2	Expenses					
	(a) Cost of operations	12,891.73	6,770.45	3,333.24	26,953.03	11,580.87
	(b) Change Inventories	(1,698.60)	(1,141.30)	231.95	(4,039.69)	(1,156.75)
	(c) Employee benefits expense	355.04	236.25	213.25	1,127.58	888.88
	(d) Finance cost	138.43	66.36	112.35	306.93	236.91
	(e) Depreciation and amortization expense	103.86	106.06	(118.45)	399.66	257.41
	(f) Other expenditure	113.56	116.50	100.84	418.27	320.17
	Total expenses (a+b+c+d+e+f)	11,904.02	6,154.32	3,873.18	25,165.78	12,127.49
3	Profit / (Loss) from operations before exceptional items (1-2)	226.02	561.80	227.02	1,275.88	566.65
4	Exceptional item	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before tax (3-4)	226.02	561.80	227.02	1,275.88	566.65
6	Tax expense					
	- Current tax	59.62	70.24	37.89	244.96	94.91
	- Deferred tax	(57.29)	182.64	3.51	179.17	(11.96)
7	Net Profit / (Loss) (5-6)	223.69	308.92	185.62	851.75	483.70
	(a) Owners of the Company	217.24	284.17	185.62	795.89	471.10
	(b) Non-Controlling Interests	6.45	24.75	-	55.86	12.60
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	(6.57)	-	8.92	(6.57)	8.92
8.i	Other comprehensive income / (loss) for the period attributable	(6.57)	-	8.92	(6.57)	8.92
	(a) Owners of the Company	(6.57)	-	8.92	(6.57)	8.92
	(b) Non-Controlling Interests	-	-	-	-	-
9	Total comprehensive income (7+8)	217.12	308.92	194.54	845.18	492.62
	(a) Owners of the Company	210.67	284.17	194.53	789.32	480.02
	(b) Non-Controlling Interests	6.45	24.75	0.01	55.86	12.60
10	Paid-up equity share capital (Face value of ₹ 10/- each per share)	6,074.19	6,074.19	6,074.19	6,074.19	6,074.19
11	Other equity excluding revaluation reserves	-	-	-	-	3,838.38
12	Earnings per share					
	(a) Basic	0.37	0.51	0.31	1.40	0.80
	(b) Diluted	0.37	0.51	0.31	1.40	0.80

Notes:

1. The Audited Consolidated financial results of ACS Technologies Limited ("the Company") and its subsidiaries (together referred as "the Group") have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. The Audited Consolidated financial results for the quarter and year ended 31-03-2026 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors of the Company at their meetings held on 28-05-2026.

3. The Audited Consolidated financial results of the Company for the quarter and year ended 31-03-2026, have been reviewed by the statutory auditors and they have issued an unmodified review report on the same. The review report of the statutory auditors is being filed with the BSE Limited ("BSE") and is also available on the Company's website.

4. The Audited consolidated financial results for the quarter and year ended 31-03-2026 includes financial results of its subsidiary namely IOTIQ Innovations Private Limited and Innovistas Innovations Private Limited

5. The Company is engaged only in the business of IT/ITES services. Accordingly, there are no separate reportable segments as per Ind AS 108 on Operating Segment.

ACS TECHNOLOGIES LIMITED

Ashok Kumar Buddharty

CMD

DIN : 03389822



Place: Hyderabad
Date : 28/05/2026

ACS TECHNOLOGIES LIMITED

Consolidated Balance Sheet as at March 31, 2026

(All amounts in Lakhs)

Particulars	Notes	As at 31-03-2026	As at 31-03-2025
Assets			
Non-current assets			
Property, plant and equipment	3.1	460.59	323.67
Capital work in progress	3.2	-	-
Goodwill	3.3	2,429.10	2,429.10
Other Intangible assets	4	1,613.69	1,619.01
Intangible Assets under development		-	-
Financial assets			
Investment	5	200.00	200.00
Other non-current assets	10	2,167.32	2,189.16
		6,870.70	6,760.94
Current assets			
Inventories	6	8,043.01	4,003.32
Financial assets			
Trade receivables	7	7,597.49	4,728.80
Cash and cash equivalents	8	140.11	25.48
Bank balances other than cash and cash equivalent	8	212.57	146.44
Other financial assets	9	110.77	96.96
Other current assets	10	1,689.67	640.98
		17,793.61	9,641.97
Total assets		24,664.31	16,402.92
Equity and liabilities			
Equity			
Equity share capital	11	6,074.19	6,074.19
Other equity	12	7,309.57	3,818.41
Non Controlling Interest		76.36	19.97
		13,460.12	9,912.57
Liabilities			
Non-current liabilities			
Financial liabilities			
Borrowings	13	2,544.75	614.72
Provisions	17	84.06	57.59
Deferred tax liabilities (net)	14	66.93	40.39
		2,695.75	712.70
Current liabilities			
Financial liabilities			
Borrowings	13	2,132.49	2,130.56
Trade payables	15		
i) total outstanding dues of micro enterprises and small enterprises			
ii) total outstanding dues of creditors other than micro enterprises and small enterprises		5,465.54	3,329.37
Other current liabilities	16	587.82	170.35
Provisions	17	77.64	52.46
Current Tax Liabilities (Net)	18	244.96	94.91
		8,508.45	5,777.64
Total liabilities		11,204.20	6,490.35
Total equity and liabilities		24,664.31	16,402.92

The accompanying notes are an integral part of the consolidated financial statements
In terms of our report attached

For and on behalf of the Board of Directors of
ACS TECHNOLOGIES LIMITED
CIN: L22099TG1998DC015268

Ashok Kumar Buduturaju
Chairman & Managing Director
DIN: 03389822

Place: Hyderabad
Date: 28.05.2026



ACS TECHNOLOGIES LIMITED

Statement of Consolidated Cash Flows for the year ended March 31, 2026

(All amounts in Lakhs)

Particulars	31-Mar-26	31-Mar-25
Operating activities		
Profit / (Loss) before tax	1,275.88	566.65
<i>Adjustments to reconcile loss before tax to net cash flows:</i>		
Depreciation and Amortization	399.66	257.41
Finance income	(10.66)	(36.10)
Finance cost	306.93	236.91
Adjustment of Non Controlling Interest	0.49	-
<i>Working capital adjustments:</i>		
(Increase)/ decrease in trade receivables	(2,868.69)	(594.16)
(Increase)/ decrease in inventories	(4,039.69)	(1,156.75)
(Increase)/ decrease in financial assets	(1,062.50)	(416.58)
Increase/ (decrease) in trade payables	2,136.17	2,517.83
Increase/ (decrease) in provisions	45.09	19.67
Increase/ (decrease) in other liabilities	567.52	100.74
	(3,249.81)	1,495.61
Income tax paid (net of refund)	397.59	44.23
Net cash flows from / (used in) operating activities (A)	(3,647.40)	1,451.39
Investing activities		
Purchase of property, plant and equipment	(185.32)	(15.73)
Purchase of intangible assets	(345.95)	(885.78)
Investment made in Capital Work in Progress	-	348.26
Intangible Assets under development	-	47.50
Interest received	10.66	36.10
Change in Non current assets	21.84	(1,902.57)
Net cash flows from / (used in) investing activities (B)	(498.76)	(2,372.22)
Financing activities		
Proceeds from borrowings, net	1.94	1,060.82
Repayment of unsecured loans	1,930.03	90.52
Proceeds from Share Warrants	3,121.88	-
Issue of share capital	-	-
Interest paid (gross)	(306.93)	(236.91)
Share Warrant Expenses	(420.00)	-
Net cash flows from / (used in) financing activities (C)	4,326.91	914.43
Net increase/ (decrease) in cash and cash equivalents	180.75	(6.40)
Cash and cash equivalents at the beginning of the year (refer note 10)	171.92	178.32
Cash and cash equivalents at the end of the period (refer note 10)	352.67	171.92

The accompanying notes are an integral part of the consolidated financial statements

In terms of our report attached

For and on behalf of the Board of Directors of

ACS TECHNOLOGIES LIMITED

CIN: L62099TG1993MCO15268

Place: Hyderabad

Date: 28/05/2026

Ashok Kumar Boddharaju

Chairman & Managing Director

DIN: 03389822





Gorantla & Co

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF ACS TECHNOLOGIES LIMITED

REPORT ON THE AUDIT OF THE CONSOLIDATED ANNUAL FINANCIAL RESULTS

Opinion

We have audited the accompanying statement of Consolidated Financial Results of ACS 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
Lotiq Innovations Private Limited	Subsidiary	India
Innovistas Innovations 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 Institute 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) The financial information include the details of two subsidiaries which reflect total assets of Rs 1412.91 lakhs as at March 31,2026 and total revenues of Rs 4061.90 lakhs and Rs 9366.12 lakhs for the quarter ended and year ended March 31,2026 respectively, total net profit after tax Rs 13.16 lakhs and Rs 114.00 lakhs for quarter and year ended March 31,2026 respectively and total comprehensive income of Rs 13.16 and Rs 114.00 lakhs for the quarter and year ended March 31,2026 respectively and net cash inflows of Rs 9.30 lakhs for the year ended March 31,2026 as considered in the statement. This financial information has been audited by other auditor whose reports have been furnished to us by the management and our opinion and conclusion on the statement in so far as it related to the amounts and disclosures included in respect of this subsidiary is based solely on the reports of the other auditor and the procedures performed by us as stated under Auditor's Responsibilities section above.
Our opinion is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditor.

For Gorantla & Co

Chartered Accountants

Firm's Registration No.: 016943S



Sri Ranga Gorantla

Partner

Membership No.: 222450

UDIN: 26222450CLFDCA9374

Place: Hyderabad

Date: 28th May,2026



ACS Technologies Limited

(Formerly Known as LN Industries India Limited)



Date: 28.05.2026

Regd. Office: Level 7, Pardha Picasa, Durgam Cheruvu Road, Madhapur, Hyderabad - 500 081
Phone No: +91 40 49034464, +91 897 835 6262
Email: sales@acstechnologies.co.in

CIN : L62099TG1993PLC015268

To
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai- 400 001

BSE Scrip Code: 530745

Dear Sir,

Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Declaration

I, Mr. Ashok Kumar Buddharaju, Chairman and Managing Director of the company do hereby state and declare, as required pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFDICMDI5612016 dated May 27, 2016, that the Statutory Auditors' Report on the Financial Statements (Standalone and Consolidated) for the Financial Year ended 31 March 2025 are with unmodified opinion.

Request you to kindly take the same on record.

Thanking You,

Yours Faithfully

For ACS Technologies Limited

Ashok Kumar Buddharaju

Chairman and Managing Director

Din:03389822



Branch Offices:

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