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

12th November, 2026

To,

The Manager,
Listing Department,
BSE Limited, Phiroze Jeejeebhoy Towers,
Dalal Street, Floor 25,
M Samachar Marg,
Fort, Mumbai-400001

Dear Sir/Madam,

Sub: Outcome of Meeting of Board of Directors

This is to inform that the Board of Directors at its meeting held on 12th November, 2026, inter alia, has considered and approved the following:

1. Standalone Un-audited Financial Results of the Company for the quarter and half yearly ended 30th September, 2026 and Independent Auditor's Review Report thereon issued by the Statutory Auditors;

2. Consolidated Un-audited Financial Results of the Company for the quarter and half yearly ended 30th September, 2026 and Auditor's Review Report thereon issued by the Statutory Auditors**.**

The Board Meeting commenced at 12:00 PM and concluded at 4.15 P.M.

This is for your information and record.

Thanking you.
Yours faithfully,
For ACS Technologies Limited

SHILPI GUNJAN
Digitally signed by SHILPI GUNJAN
Date: 2026.11.12 16:17:20 +05'30'

Shilpi Gunjan
Company Secretary &Compliance Officer

ACS TECHNOLOGIES LIMITED

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2026

Figures ₹ In Lakhs

S#	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Income**						
	(a) Revenue from operations	8,228.33	5,995.88	2,952.52	14,224.21	4,800.11	17,058.28
	(b) Other Income	2.45	2.46	1.88	4.91	4.38	16.72
	Total Income (a+b)	**8,230.78**	**5,998.34**	**2,954.40**	**14,229.12**	**4,804.49**	**17,075.00**
2	**Expenses**						
	(a) Cost of operations	7,303.18	4,800.61	2,587.44	12,103.79	4,430.74	17,556.42
	(b) Changes in Inventories	(409.29)	181.75	(360.42)	(227.54)	(978.79)	(3,699.63)
	(c) Employee benefits expense	293.80	281.37	171.81	575.17	488.27	1,086.16
	(d) Finance cost	74.60	51.08	36.51	125.68	90.76	272.65
	(e) Depreciation and amortization expense	103.90	110.60	89.42	214.50	177.85	369.83
	(f) Other expenditure	85.68	121.22	86.30	206.90	171.84	375.05
	Total expenses (a+b+c+d+e+f)	**7,451.87**	**5,546.63**	**2,611.06**	**12,998.50**	**4,380.67**	**15,960.48**
3	**Profit / (Loss) before exceptional items and Tax (1-2)**	**778.91**	**451.71**	**343.34**	**1,230.62**	**423.82**	**1,114.52**
4	Exceptional item	-	-	-	-	-	-
5	**Profit / (Loss) before tax (3-4)**	**778.91**	**451.71**	**343.34**	**1,230.62**	**423.82**	**1,114.52**
6	Tax expense					-	-
	- Current tax	244.66	147.53	89.90	392.19	103.33	205.47
	- Deferred tax charge/(credit)	(3.86)	7.79	52.31	3.93	51.65	171.30
7	**Net Profit / (Loss) for the period (5-6)**	**538.11**	**296.39**	**201.13**	**834.50**	**268.83**	**737.75**
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)
	Total Other Comprehensive income (8(a) + 8(b))	-	-	-	-	-	**(6.57)**
9	Total comprehensive income (7+8)	**538.11**	**296.39**	**201.13**	**834.50**	**268.83**	**731.18**
10	Paid-up equity share capital (Face value of ₹ 10/- each per share)	6,943.69	6,074.19	6,074.19	6,943.69	6,074.19	6,074.19
11	Other equity excluding revaluation reserves						
12	**Earnings per share**					-	-
	(a) Basic	0.75	0.49	0.33	1.24	0.44	1.21
	(b) Diluted	0.75	0.49	0.33	1.24	0.44	1.21

Notes:

1. The above unaudited standalone financial results for the quarter and half year ended 30 September 2026, were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 13th November, 2026.
2. 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 Sectionn 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.
3. The above financial results are also available on the stock exchanges websites i.e. www.bseindia.com and the Company website www.acstechnologies.co.in
4. 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.
5. The Statutory Auditors of the Company have carried out a limited review of the above unaudited standalone financial results for the quarter and half year ended 30 September 2026, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and have issued an unmodified conclusion thereon.
6. Previous year/ period figures have been regrouped and recast, wherever necessary, in line with current period presentation.

ACS TECHNOLOGIES LIMITED

Ashok Kumar Buddharaju
CMD
DIN : 03389822

ACS TECHNOLOGIES LIMITED Hyderabad

Place: Hyderabad
Date : 12/11/2026

ACS TECHNOLOGIES LIMITED

Unaudited Standalone Balance Sheet as at September 30, 2026
(All amounts in Lakhs)

Particulars	Notes	As at 30-09-2026	As at 31-03-2026
Assets			
Non-current assets			
Property, plant and equipment	3.1	454.59	299.85
Capital work in progress	3.2	200.56	-
Goodwill	3.3	2,429.10	2,429.10
Other Intangible assets	4	1,292.85	1,489.68
Financial assets			
Investment	5	201.02	201.02
Other current assets	9	28.13	-
Other non-current assets	10	2,152.62	2,167.32
		6,758.87	**6,586.96**
Current assets			
Inventories	6	7,712.34	7,484.80
Financial assets			
Trade receivables	7	9,903.15	7,570.79
Cash and cash equivalents	8	28.09	124.55
Bank balances other than cash and cash equivalent	8	257.56	212.57
Other financial assets	9	161.54	497.17
Other current assets	10	1,421.38	1,166.57
		19,484.06	**17,056.44**
Total assets		**26,242.93**	**23,643.40**
Equity and liabilities			
Equity			
Equity share capital	11	6,943.69	6,074.19
Other equity	12	8,861.09	7,231.20
Total equity		**15,804.78**	**13,305.40**
Liabilities			
Non-current liabilities			
Financial liabilities			
Borrowings	13	3,002.97	2,397.87
Provisions	17	115.05	84.06
Deferred tax liabilities (net)	14	60.58	56.65
		3,178.60	**2,538.59**
Current liabilities			
Financial liabilities			
Borrowings	13	2,483.21	1,695.53
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		3,599.28	5,343.11
Other current liabilities	16	535.86	481.33
Provisions	17	68.54	73.98
Current Tax Liabilities (Net)	18	572.67	205.47
		7,259.56	**7,799.42**
Total liabilities		**10,438.15**	**10,338.01**
Total equity and liabilities		**26,242.93**	**23,643.40**

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: L62099TG1993PLC015268

Ashok Kumar Buddharaju
Chairman & Managing Director
DIN: 03389822

ACS TECHNOLOGIES LIMITED Hyderabad

Place: Hyderabad
Date: 12/11/2026

ACS TECHNOLOGIES LIMITED

Unaudited Statement of Standalone Profit and Loss for the Period ended September 30, 2026

(All amounts in Lakhs, except share data and where otherwise stated)

Particulars	Notes	30-Sep-26	31-Mar-26
Income			
Revenue from operations	19	14,224.21	17,058.27
Other income	20	4.91	16.72
Total Income		**14,229.12**	**17,075.00**
Expenses			
Direct Expenses	21	12,103.79	17,556.42
Changes in inventories of Stock-in-trade	22	(227.54)	(3,699.63)
Employee benefits expense	23	575.17	1,086.16
Finance costs	24	125.67	272.65
Depreciation and amortisation expense	25	214.49	369.83
Other expenses	26	206.92	375.05
Total expenses		**12,998.51**	**15,960.48**
Profit before exceptional items and tax		**1,230.62**	**1,114.52**
Exceptional items		-	-
Profit before tax		**1,230.62**	**1,114.52**
Tax expenses			
Current tax		392.19	205.47
Deferred tax		3.93	171.29
Income tax expense		**396.12**	**376.76**
Profit for the year		**834.50**	**737.75**
Other comprehensive income			
Other comprehensive income not to be reclassified to profit or loss in subsequent periods:			
Re-measurement gains/ (losses) on defined benefit plan		-	(6.57)
Income tax effect		-	-
Other comprehensive income for the year, net of tax		**-**	**(6.57)**
Total comprehensive income for the year		**834.50**	**731.18**
Earnings per equity share (in INR) [nominal value of INR 10 per share (Previous year - INR 10 per share)]			
Basic		1.24	1.21
Diluted		1.24	1.21

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: L61099TG1993PLC015268

Ashok Kumar Buddharaju
Chairman & Managing Director
DIN: 03389822

ACS TECHNOLOGIES LIMITED Hyderabad

Place: Hyderabad
Date: 12/11/2026

ACS TECHNOLOGIES LIMITED

Unaudited Statement of Standalone Cash Flows for the year ended September 30, 2026
(All amounts in Lakhs)

Particulars	30-Sep-26	31-Mar-26
Operating activities		
Profit / (Loss) before tax	**1,230.62**	**1,114.52**
Adjustments to reconcile loss before tax to net cash flows:		
Depreciation and Amortization	214.49	369.83
Finance income	(4.91)	(10.66)
Finance cost	125.67	272.65
Working capital adjustments:		
(Increase)/ decrease in trade receivables	(2,332.37)	(2,875.08)
(Increase)/ decrease in inventories	(227.54)	(3,699.63)
(Increase)/ decrease in financial assets	52.69	(822.72)
Increase/ (decrease) in trade payables	(1,743.83)	2,024.91
Increase/ (decrease) in provisions	392.75	158.65
Increase/ (decrease) in other liabilities	54.53	375.27
	(2,237.91)	(3,092.27)
Income tax paid (net of refund)	392.19	358.10
Net cash flows from / (used in) operating activities (A)	**(2,630.10)**	**(3,450.37)**
Investing activities		
Investment in property, plant and equipment	(172.41)	(24.53)
Investment in Capital work in progress	(200.56)	-
Investment in intangible assets	-	(296.10)
Investment in subsidiary and others	-	(0.51)
Interest received	4.91	10.66
Change in Non current assets	14.70	21.84
Net cash flows from / (used in) investing activities (B)	**(353.36)**	**(288.63)**
Financing activities		
Proceeds of borrowings, net	787.68	(311.77)
Proceeds from Unsecured loans net	605.09	1,792.99
Proceeds from Share Warrants	2,037.89	3,121.88
Interest paid (gross)	(125.67)	(272.65)
Share Warrant Expenses	(373.00)	(420.00)
Net cash flows from / (used in) financing activities (C)	**2,931.99**	**3,910.44**
Net increase/ (decrease) in cash and cash equivalents	(51.47)	171.44
Cash and cash equivalents at the beginning of the year (refer no	337.12	165.68
Cash and cash equivalents at the end of the period (refer nc	**285.65**	**337.12**

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: L62099TG1993PLC015268

ACS TECHNOLOGIES LIMITED Hyderabad

Ashok Kumar Buddharaju
Chairman & Managing Director
DIN: 03389822

Place: Hyderabad
Date: 12/11/2026

Gorantla & Co

Chartered Accountants

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

Review Report To
The Board of Directors
ACS TECHNOLOGIES LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of **ACS TECHNOLOGIES LIMITED** ("the Company") for the quarter ended 30th September, 2026 and year to date results for the period from 1st April, 2026 to 30th September, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 (ICAI). 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 the Company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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 stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 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

GORANTLA & CO CA FRN: 016943S Hyderabad Chartered Accountants

Sri Ranga Gorantla
Partner
Membership No. 222450
UDIN - 26222450DWIWFQ9158

Place: Hyderabad
Date: 12th November, 2026.

H.No. 6-3-664, Flat No. 101, B-Block, Prestige Rai Towers,
Inside Croma Building, Opp. NIMS, Punjagutta, Hyderabad - 500 082, T.S.
Mobile : 99859 48569, Tel : 040 - 23408569
E-mail : gorantlaandco@gmail.com, Website : www.gorantla.ca

H.No. : 25-105, Ashok Nagar, Ramachandrapuram,
BHEL, Hyderabad - 502032, Telangana.
Mobile : 99859 48569, Tel : 040 - 23408569
E-mail : gorantlaandco@gmail.com, Website : www.gorantla.ca

ACS TECHNOLOGIES LIMITED

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2026

Figures ₹ In Lakhs

S#	Particulars	Quarter Ended			Half Year Ended		
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Income**						
	(a) Revenue from operations	11,398.10	9,511.90	4,825.43	20,910.00	7,588.11	26,424.40
	(b) Other Income	2.45	3.71	4.88	6.16	7.38	17.26
	Total Income (a+b)	**11,400.55**	**9,515.61**	**4,830.31**	**20,916.16**	**7,595.49**	**26,441.66**
2	**Expenses**						
	(a) Cost of operations	10,379.90	8,287.61	4,506.64	18,667.51	7,290.85	26,953.03
	(b) Changes in Inventories	(548.92)	11.86	(496.00)	(537.06)	(1,199.79)	(4,039.69)
	(c) Employee benefits expense	298.04	309.29	195.86	607.33	536.29	1,127.58
	(d) Finance cost	87.82	63.23	43.14	151.05	102.14	306.93
	(e) Depreciation and amortization expense	113.62	120.21	96.46	233.83	189.75	399.66
	(f) Other expenditure	115.11	147.97	96.33	263.08	188.20	418.27
	Total expenses (a+b+c+d+e+f)	**10,445.57**	**8,940.17**	**4,442.43**	**19,385.74**	**7,107.44**	**25,165.78**
3	**Profit / (Loss) before exceptional items and Tax (1-2)**	**954.98**	**575.44**	**387.88**	**1,530.42**	**488.05**	**1,275.88**
4	Exceptional item	-	-	-	-	-	-
5	**Profit / (Loss) before tax (3-4)**	**954.98**	**575.44**	**387.88**	**1,530.42**	**488.05**	**1,275.88**
6	Tax expense						-
	- Current tax	302.87	173.45	98.38	476.32	115.10	244.96
	- Deferred tax	(6.04)	9.76	52.53	3.72	53.81	179.17
7	**Net Profit / (Loss) (5-6)**	**658.15**	**392.23**	**236.97**	**1,050.38**	**319.14**	**851.75**
	(a) Owners of the Company	658.15	392.23	219.40	1,050.38	294.49	795.89
	(b) Non-Controlling Interests	-	-	17.57	-	24.65	55.86
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.i	**Other comprehensive income/ (loss) for the period attributab**	-	-	-	-	-	**(6.57)**
	(a) Owners of the Company	-	-	-	-	-	(6.57)
	(b) Non-Controlling Interests	-	-	-	-	-	-
9	**Total comprehensive income (7+8)**	**658.15**	**392.23**	**236.97**	**1,050.38**	**319.14**	**845.18**
	(a) Owners of the Company	599.33	345.27	219.40	944.60	294.49	789.32
	(b) Non-Controlling Interests	58.82	46.96	17.57	105.78	24.65	55.86
10	Paid-up equity share capital (Face value of ₹ 10/- each per share)	6,943.69	6,074.19	6,074.19	6,943.69	6,074.19	6,074.19
11	Other equity excluding revaluation reserves	-	-	-			-
12	**Earnings per share**						-
	(a) Basic	0.76	0.65	0.39	1.41	0.53	1.40
	(b) Diluted	0.76	0.65	0.39	1.41	0.53	1.40

Notes:

1. The above unaudited Consolidated financial results for the quarter and half year ended 30 September 2026 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 12th November, 2026.
2. 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 Sectionn 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.
3. The above financial results are also available on the stock exchanges websites i.e. www.bseindia.com and the Company website www.acstechnologies.co.in
4. 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.
5. The Statutory Auditors of the Company have carried out a limited review of the above unaudited standalone financial results for the quarter and half year ended 30 September 2026, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and have issued an unmodified conclusion thereon.
6. Previous year/ period figures have been regrouped and recast, whereever necessary, in line with current period presentation.

ACS TECHNOLOGIES LIMITED

ACS TECHNOLOGIES LIMITED Hyderabad

Ashok Kumar Buddharaju
CMD
DIN : 03389822

Place: Hyderabad
Date : 12/11/2026

ACS TECHNOLOGIES LIMITED

Unaudited Consolidated Balance Sheet as at September 30, 2026
(All amounts in Lakhs)

Particulars	Notes	As at 30-09-2026	As at 31-03-2026
Assets			
Non-current assets			
Property, plant and equipment	3.1	605.19	460.59
Capital work in progress	3.2	200.56	-
Goodwill	3.3	2,429.10	2,429.10
Other Intangible assets	4	1,433.19	1,613.69
Intangible Assets under development		-	-
Financial assets			
Investment	5	200.00	200.00
Other financial assets	9	28.13	-
Other non-current assets	10	2,152.62	2,167.32
		7,048.78	**6,870.70**
Current assets			
Inventories	6	8,580.07	8,043.01
Financial assets			
Trade receivables	7	10,319.84	7,597.49
Cash and cash equivalents	8	33.95	140.11
Bank balances other than cash and cash equivalent	8	257.56	212.57
Other financial assets	9	168.07	110.77
Other current assets	10	2,154.22	1,689.67
		21,513.70	**17,793.60**
Total assets		**28,562.48**	**24,664.31**
Equity and liabilities			
Equity			
Equity share capital	11	6,943.69	6,074.19
Other equity	12	9,048.75	7,309.57
Non Controlling Interest		182.95	76.36
		16,175.39	**13,460.12**
Liabilities			
Non-current liabilities			
Financial liabilities			
Borrowings	13	3,229.61	2,544.75
Provisions	17	115.05	84.06
Deferred tax liabilities (net)	14	70.66	66.93
		3,415.32	**2,695.75**
Current liabilities			
Financial liabilities			
Borrowings	13	2,923.99	2,132.49
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		4,625.08	5,465.54
Other current liabilities	16	663.32	587.82
Provisions	17	74.53	77.64
Current Tax Liabilities (Net)	18	684.85	244.96
		8,971.78	**8,508.45**
Total liabilities		**12,387.09**	**11,204.20**
Total equity and liabilities		**28,562.48**	**24,664.31**

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: L02499TG1993PLC015268

Ashok Kumar Boddharaju
Chairman & Managing Director
DIN: 03389822

ACS TECHNOLOGIES LIMITED Hyderabad

Place: Hyderabad
Date: 12/11/2026

ACS TECHNOLOGIES LIMITED

Unaudited Statement of Consolidated Profit and Loss for the Period ended September 30, 2026

(All amounts in Lakhs, except share data and where otherwise stated)

Particulars	Notes	30-Sep-26	31-Mar-26
Income			
Revenue from operations	19	20,910.00	26,424.39
Other income	20	6.16	17.26
Total Income		**20,916.16**	**26,441.66**
Expenses			
Direct Expenses	21	18,667.51	26,953.03
Changes in inventories of Stock-in-trade	22	(537.06)	(4,039.69)
Employee benefits expense	23	607.33	1,127.58
Finance costs	24	151.05	306.93
Depreciation and amortisation expense	25	233.82	399.66
Other expenses	26	263.10	418.26
Total expenses		**19,385.74**	**25,165.78**
Profit before exceptional items and tax		**1,530.42**	**1,275.88**
Exceptional items		-	-
Profit before tax		**1,530.42**	**1,275.88**
Tax expenses			
Current tax		476.31	244.96
Deferred tax		3.73	179.16
Income tax expense		**480.04**	**424.12**
Profit for the year		**1,050.38**	**851.75**
Other comprehensive income			
Other comprehensive income not to be reclassified to profit or loss in subsequent periods:			
Re-measurement gains/ (losses) on defined benefit plan		-	(6.57)
Income tax effect		-	-
Other comprehensive income for the year, net of tax		-	**(6.57)**
Total comprehensive income for the year		**1,050.38**	**845.18**
Total comprehensive income for the period attributable to :			
Owners of the Company		944.60	789.32
Non-controlling interests		105.78	55.86
Earnings per equity share (in INR) [nominal value of INR 10 per shar (Previous year - INR 10 per			
Basic		1.41	1.40
Diluted		1.41	1.40

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: L62099TG1993PLC015268

ACS TECHNOLOGIES LIMITED Hyderabad

Ashok Kumar Buddharaju
Chairman & Managing Director
DIN: 03389822

Place: Hyderabad
Date: 12/11/2026

ACS TECHNOLOGIES LIMITED

Unaudited Statement of Consolidated Cash Flows for the year ended September 30, 2026

(All amounts in Lakhs)

Particulars	30-Sep-26	31-Mar-26
Operating activities		
Profit / (Loss) before tax	**1,530.42**	**1,275.88**
Adjustments to reconcile loss before tax to net cash flows:		
Depreciation and Amortization	233.82	399.66
Finance income	(4.91)	(10.66)
Finance cost	151.05	306.93
Adjustmern of Non Controlling Interest	-	0.49
Working capital adjustments:	-	-
(Increase)/ decrease in trade receivables	(2,722.35)	(2,868.69)
(Increase)/ decrease in inventories	(537.06)	(4,039.69)
(Increase)/ decrease in financial assets	(549.97)	(1,062.50)
Increase/ (decrease) in trade payables	(840.45)	2,136.17
Increase/ (decrease) in provisions	27.88	45.09
Increase/ (decrease) in other liabilities	515.39	567.52
	(2,196.19)	(3,249.81)
Income tax paid (net of refund)	476.31	397.59
Net cash flows from / (used in) operating activities (A)	**(2,672.50)**	**(3,647.40)**
Investing activities		
Purchase of property, plant and equipment	(172.57)	(185.32)
Investment made in Capital Work in Progress	(200.56)	-
Fixed Assets transferred on account of merger	-	-
Purchase of intangible assets	(25.34)	(345.95)
Intangible Assets under development	-	-
Interest received	4.91	10.66
Change in Non current assets	14.70	21.84
Net cash flows from / (used in) investing activities (B)	**(378.86)**	**(498.76)**
Financing activities		
Proceeds from borrowings, net	791.50	1.94
Repayment of unsecured loans	684.86	1,930.03
Proceeds from Share Warrants	2,037.89	3,121.88
Interest paid (gross)	(151.05)	(306.93)
Share Warrant Expenses	(373.00)	(420.00)
Net cash flows from / (used in) financing activities (C)	**2,990.20**	**4,326.91**
Net increase/ (decrease) in cash and cash equivalents	(61.16)	180.75
Cash and cash equivalents at the beginning of the year (refer note 10)	352.67	171.92
Cash and cash equivalents at the end of the period (refer note 10)	**291.51**	**352.67**

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: L62099TG1993PLC015268



Ashok Kumar Buddharaju
Chairman & Managing Director
DIN: 03389822

Place: Hyderabad
Date: 12/11/2026

Gorantla & Co
Chartered Accountants

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

Review Report to
The Board of Directors of
ACS TECHNOLOGIES LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **ACS TECHNOLOGIES LIMITED** (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended September 30, 2026 and the year to date results for the period from April 1, 2026 to September 30, 2026 (the "Statement"), attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 (ICAI). 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 specified under Section 143(10) of the Companies Act, 2013 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. We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities –

Name of the Company	Relationship	Country
Iotiq Innovations Private Limited	Subsidiary	India
Innovistas Innovations Private Limited	Subsidiary	India

GORANTLA & CO FRN: 016943S Hyderabad Chartered Accountants

H.No. 6-3-664, Flat No. 101, B-Block, Prestige Rai Towers,
Inside Croma Building, Opp. NIMS, Punjagutta, Hyderabad - 500 082, T.S.
Mobile : 99859 48569, Tel : 040 - 23408569
E-mail : gorantlaandco@gmail.com, Website : www.gorantla.ca

H.No. : 25-105, Ashok Nagar, Ramachandrapuram,
BHEL, Hyderabad - 502032, Telangana.
Mobile : 99859 48569, Tel : 040 - 23408569
E-mail : gorantlaandco@gmail.com, Website : www.gorantla.ca

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors 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 the recognition and measurement principles laid down in Ind AS 34 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Statement includes the interim financial information of two subsidiaries, whose interim financial information reflect total revenues of ₹ 3,169.77 lakhs and ₹ 6,685.79 lakhs, total net profit after tax of ₹ 120.05 lakhs and ₹ 215.89 lakhs, and total comprehensive income of ₹ 120.05 lakhs and ₹ 215.89 lakhs for the quarter ended 30th September, 2026 and for the period from 1st April, 2026 to 30th September, 2026, respectively, and total assets of ₹ 2,340.58 lakhs as at 30th September, 2026 and net cash outflows of ₹ 9.69 lakhs for the period from 1st April, 2026 to 30th September, 2026, as considered in the Statement. This interim financial information has been furnished to us by the Management, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on such unreviewed interim financial information.

Our conclusion on the Statement is not modified in respect of this matter.

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

GORANTLA & CO CA FRN: 016943S Hyderabad Chartered Accountants

Sri Ranga Gorantla
Partner
Membership No.222450
UDIN - 26222450JQNMTM9644

Place: Hyderabad
Date: 12th November, 2026