GACM TECHNOLOGIES LIMITED

Date: November 13, 2026

To,
The Secretary,
Listing Department
BSE Limited
P.J Towers, Dalal Street, Fort,
Mumbai - 400 001

SCRIP CODE: 531723 / 570005

To,
The Manager,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza. 5th Floor, Plot No. C/1, G Block Bandra - Kurla Complex, Bandra (E), Mumbai-400051, Maharashtra.

SYMBOL: GATECH / GATECHDVR

SUBJECT: OUTCOME FOR MEETING OF THE BOARD OF DIRECTORS OF GACM TECHNOLOGIES LIMITED ("THE COMPANY") HELD ON FRIDAY, NOVEMBER 13, 2026.

REFERENCE: REGULATION 30 READ WITH SCHEDULE III OF THE SECURITIES AND EXCHANGE BOARD OF INDIA ("SEBI") (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 ("THE LISTING REGULATIONS").

Dear Sir/Madam,

In furtherance to the captioned subject and mentioned reference, we wish to inform you that the Board of Directors of the Company in its meeting held today i.e., Friday, November 13, 2026, has *inter-alia*

1. Considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and half Year ended September 30, 2026. **(Annexed hereto and marked as *Annexure-A*).**

The meeting was commenced at 03.00 P.M. and concluded at 08.20 P.M.

We request you to take the same on record.

Thanking You,
Yours faithfully,
For and on behalf of **GACM Technologies Limited**

SUJATA SURESH JAIN
Digitally signed by SUJATA SURESH JAIN
Date: 2026.11.13 20:29:05 +05'30'

Sujata Suresh Jain
Company Secretary & Compliance Officer
Membership No.: A59706
Place: Hyderabad

Encl : A.A

GACM TECHNOLOGIES LIMITED

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

Figures ₹ In Lakhs

Sl. No.	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	(a) Income from operations	598.00	410.00	437.98	1,008.00	1,024.96	1,859.46
	(b) Other income	44.59	24.54	44.15	69.13	65.72	106.93
	Total Revenue from operations (a+b)	**642.59**	**434.54**	**482.13**	**1,077.13**	**1,090.68**	**1,966.39**
2	**Expenses**						
	(a) Cost of operations	156.14	29.34	30.06	185.48	63.17	164.22
	(b) Employee benefits expense	73.24	70.11	85.65	143.35	183.55	340.80
	(c) Finance cost	-	-	-	-	-	-
	(d) Depreciation and amortization expense	152.48	150.67	104.77	303.15	166.90	422.34
	(e) Other expenditure	79.75	33.59	41.63	113.34	154.15	256.27
	Total expenses (a+b+c+d+e)	**461.61**	**283.71**	**262.11**	**745.32**	**567.77**	**1,183.63**
3	**Profit / (Loss) from operations before exceptional items (1-2)**	**180.98**	**150.83**	**220.02**	**331.81**	**522.91**	**782.76**
4	Exceptional item	-	-	-	-	-	-
5	**Profit / (Loss) before tax (3-4)**	**180.98**	**150.83**	**220.02**	**331.81**	**522.91**	**782.76**
6	**Tax expense / (benefit)**						
	a. Current tax	-	-	-	-	-	-
	b. Deferred tax	-	-	-	-	-	-
7	**Net Profit / (Loss) for the period (5-6)**	**180.98**	**150.83**	**220.02**	**331.81**	**522.91**	**782.76**
8	Other comprehensive income						
	(a) Items that will not be claisfied to profit or loss	-	-	-	-	-	-
	(b) Items that will be claisfied to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive income (8(a) + 8(b))	-	-	-	-	-	-
9	**Total comprehensive income (7+8)**	**180.98**	**150.83**	**220.02**	**331.81**	**522.91**	**782.76**
10	Paid-up equity share capital (Face value of ₹ 1/- each per share)	17,874.08	12,924.08	12,924.08	17,874.08	12,924.08	12,924.08
11	Other equity for the year	-	-	-	-	-	(2,292.53)
12	**Earnings per share**						
	(a) Basic	0.0128	0.0117	0.0202	0.0235	0.0479	0.0721
	(b) Diluted	0.0128	0.0117	0.0202	0.0235	0.0479	0.0721

GACM TECHNOLOGIES LIMITED HYDERABAD

Unaudited Standalone Balance Sheet as at 30 September 2026

(Figures ₹ In Lakhs)

Particulars	As at	
	30.09.2026 Unaudited	31.03.2026 Audited
ASSETS		
Non-current Assets		
(a) Property, plant and equipment	101.18	117.45
(b) Intangible assets	2,345.01	2,207.47
(c) Intangible assets under development	2,336.70	2,336.70
(d) Financial asset		
(i) Investments	3,050.85	2,591.85
(f) Other non-current assets	6,865.77	3,157.12
Total Non-current Assets	**14,699.51**	**10,410.59**
Current Assets		
(a) Financial assets		
(i) Cash and cash equivalents	91.99	127.52
(ii) Trade receivables	2,567.07	1,476.68
(ii) Other current financial assets	358.08	363.57
Total Current Assets	**3,017.14**	**1,967.77**
Total Assets	**17,716.65**	**12,378.36**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	17,874.08	12,924.08
(b) Other Equity	(1,960.73)	(2,292.53)
Total Equity	**15,913.35**	**10,631.55**
LIABILITIES		
Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(b) Provisions	169.86	12.02
(c) Other non current liability	12.02	160.43
Total Non-current Liabilities	**181.88**	**172.45**
Current liabilities		
(a) Financial liabilites		
(i) Trade Payables		
- total outstanding dues of MSME	-	-
- total outstanding dues of creditors other than MSME	286.87	102.98
(ii) Other financial liabilities	690.02	904.56
(b) Other current liabilities	644.14	566.43
(c) Provisions	0.39	0.39
Total Current Liabilities	**1,621.42**	**1,574.36**
Total Liabilities	**1,803.30**	**1,746.81**
Total Equity and Liabilities	**17,716.65**	**12,378.36**

Notes:

1. The above unaudited standalone financial results for the quarter and half year ended 30 September 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 13 November 2026 and have been subjected to limited review by the statutory auditors of the Company and the Statutory Auditors have issued unmodified report.

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, www.nseindia.com and the Company website www.gacmtech.com.

4. 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.

5. The figures for the quarter ended 30 September 2026 and the quarter ended 30 September 2025 are the balancing figures between unaudited figures in respect of the half year ended 30 September 2026 and 30 September 2025 and the unaudited figures of the quarter ended 30 June 2026 and 30 June 2025 respectively.

6. Previous year/ period figures have been regrouped and recast, whereever necessary, in line with current period presentation.

For and on behalf of the Board of
GACM Technologies Limited

Srinivas Maya
Whole-Time Director
DIN : 08679514

GACM TECHNOLOGIES LIMITED HYDERABAD

Place: Hyderabad
Date : 13.11.2026

GACM Technologies Limited
Standalone Cash Flow Statement for the six months ended 30 September 2026

(Figures ₹ In Lakhs)

	Particulars	For the six months ended 30 September 2026	For the six months ended 30 September 2025	For the year ended 31 March 2026
A.	**Cash flow from / (used in) Operating Activities:**			
	Net Profit/(Loss) before tax	331.81	522.91	782.76
	Adjustments for:			
	Depreciation	303.15	166.90	422.34
	Interest earned	(65.78)	(65.72)	(106.93)
	Operating profit / (loss) before working capital changes	**569.18**	**624.09**	**1,098.17**
	Adjustments for working capital changes:			
	Increase / (Decrease) in Other Non-Current Assets	(3,708.66)	(862.46)	(1,516.96)
	Increase / (Decrease) in Other Current Assets	5.48	(58.47)	(106.68)
	(Increase) / Decrease in trade receivables	(1,090.39)	(29.55)	(45.87)
	Increase / (Decrease) in Other Non-Current Liabilities	9.45	(68.87)	(482.12)
	(Increase) / Decrease in trade payables	183.89	2.25	65.11
	(Increase) / Decrease in Other financial Liabilities	(214.54)	-	784.00
	(Increase) / Decrease in Other Current Liabilities	77.70	87.07	374.66
	Cash generated from /(used in) Operations	**(4,737.07)**	**(930.03)**	**(927.86)**
	Less: Direct taxes paid/ reversed	-	-	-
	Net Cash flow from / (used in) Operating Activities	**(4,167.89)**	**(305.94)**	**170.31**
B.	**Cash flow from/ (used in) Investing Activities:**			
	Purchase of fixed assets	(424.42)	(3,295.12)	(3,769.58)
	Investment in subsidiary/others	(459.00)	(1,400.00)	(1,400.00)
	Interest received	65.78	65.73	106.93
	Net Cash flow from / (used in) Investing Activities	**(817.64)**	**(4,629.39)**	**(5,062.65)**
C.	**Cash flow from (used in) Financing Activities:**			
	Issue of share capital	4,950.00	4,936.16	4,936.16
	Net Cash flow from / (used in) Financing Activities	**4,950.00**	**4,936.16**	**4,936.16**
	Net Increase / (Decrease) in Cash and Cash Equivalents	**(35.53)**	**0.83**	**43.82**
	Cash and Cash Equivalents at the beginning of the year	**127.52**	**83.70**	**83.70**
	Cash and Cash Equivalents at the end of the year	**91.99**	**84.53**	**127.52**
	Components of cash and cash equivalents			
	Cash On hand	0.01	0.01	0.01
	With Scheduled banks			
	- in Current accounts	10.98	3.52	46.51
	- in Fixed deposits with banks	81.00	81.00	81.00
		91.99	**84.53**	**127.52**

GACM TECHNOLOGIES LIMITED HYDERABAD

Gorantla & Co

Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to 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 ended 30th September 2026 and year to date results for the period April 1, 2026 to September 30, 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. 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.

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 procedures 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, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder 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. FRN: 016943S Hyderabad Chartered Accountants

Sri Ranga Gorantla
Partner
Membership No.222450
UDIN – 26222450WEMSKQ1595

Place: Hyderabad
Date: 13th 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

TECHNOLOGIES LIMITED

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

Figures ₹ In Lakhs

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	(a) Income from operations	628.00	450.00	512.98	1,078.00	1,182.96	2,187.46
	(b) Other income	44.59	24.54	44.25	69.13	65.82	107.03
	Total Revenue from operations (a+b)	**672.59**	**474.54**	**557.23**	**1,147.13**	**1,248.78**	**2,294.49**
2	**Expenses**						
	(a) Cost of operations	156.14	29.34	30.06	185.48	88.17	252.21
	(b) Employee benefits expense	74.09	81.70	100.39	155.79	213.53	395.13
	(c) Finance cost	-	-	-	-	-	-
	(d) Depreciation and amortization expense	179.18	177.07	123.11	356.25	199.18	503.31
	(e) Other expenditure	80.00	33.90	41.79	113.90	154.52	258.02
	Total expenses (a+b+c+d+e)	**489.41**	**322.01**	**295.35**	**811.42**	**655.40**	**1,408.67**
3	**Profit / (Loss) from operations before exceptional items (1-2)**	**183.18**	**152.53**	**261.88**	**335.71**	**593.38**	**885.82**
4	Exceptional item	-	-	-	-	-	-
5	**Profit / (Loss) before tax (3-4)**	**183.18**	**152.53**	**261.88**	**335.71**	**593.38**	**885.82**
6	**Tax expense / (benefit)**						
	a. Current tax	3.73	3.53	7.36	7.26	15.31	27.43
	b. Deferred tax	(3.18)	(3.10)	3.16	(6.28)	2.42	(1.49)
7	**Net Profit / (Loss) for the period (5-6)**	**182.63**	**152.10**	**251.36**	**334.73**	**575.65**	**859.88**
8	Other comprehensive income						
	(a) Items that will not be claisfied to profit or loss	-	-	-	-	-	-
	(b) Items that will be claisfied to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive income (8(a) + 8(b))	-	-	-	-	-	-
9	Total comprehensive income	**182.63**	**152.10**	**251.36**	**334.73**	**575.65**	**859.88**
10	Paid-up equity share capital	17,874.08	12,924.08	12,924.08	17,874.08	12,924.08	12,924.08
	(Face value of ₹ 1/- each per share)						
11	Other equity for the year	-	-	-	-	-	(2,163.42)
12	**Earnings per share**						
	(a) Basic	0.0129	0.0118	0.0230	0.0237	0.0527	0.0721
	(b) Diluted	0.0129	0.0118	0.0230	0.0237	0.0527	0.0721

GACM TECHNOLOGIES LIMITED HYDERABAD

Unaudited Consolidated Balance Sheet as at 30 September 2026

(Figures ₹ In Lakhs)

Particulars	As at	
	30.09.2026 Unaudited	31.03.2026 Audited
ASSETS		
Non-current Assets		
(a) Property, plant and equipment	104.39	121.90
(b) Intangible assets	2,506.61	2,420.93
(c) Assets under development	2,696.70	2,696.70
(d) Financial asset		
(i) Investments	2,539.00	2,080.00
(f) Other non-current assets	7,367.81	3,456.79
Total Non-current Assets	**15,214.51**	**10,776.32**
Current Assets		
(a) Financial assets		
(i) Trade receivables	3,094.58	1,922.99
(ii) Cash and cash equivalents	93.08	129.53
(iii) Other current financial assets	354.72	371.39
Total Current Assets	**3,542.38**	**2,423.91**
Total Assets	**18,756.89**	**13,200.23**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	17,874.08	12,924.08
(b) Other Equity	(1,828.69)	(2,163.42)
Total Equity	**16,045.39**	**10,760.66**
LIABILITIES		
Non-current Liabilities		
(a) Financial liabilities		
(i) Borrowings	-	-
(b) Provisions	12.16	12.16
(c) Deferred tax liability	0.77	7.05
(d) Other non current liabilities	739.67	730.25
Total Non-current Liabilities	**752.60**	**749.46**
Current liabilities		
(a) Financial liabilites		
(i) Trade payables		
- total outstanding dues of MSME		
- total outstanding dues of creditors other than MSME	286.87	102.98
(ii) Other financial liabilities	895.55	904.55
(b) Other current liabilities	736.59	649.96
(c) Provisions	39.89	32.62
Total Current Liabilities	**1,958.90**	**1,690.11**
Total Liabilities	**2,711.50**	**2,439.57**
Total Equity and Liabilities	**18,756.89**	**13,200.23**

Notes:

1. The above unaudited consolidated financial results for the quarter and half year ended 30 September 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 13 November 2026 and have been subjected to limited review by the statutory auditors of the Company and the Statutory Auditors have issued unmodified report.

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, www.nseindia.com and the Company website www.gacmtech.com.

4. 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.

5. The figures for the quarter ended 30 September 2026 and the quarter ended 30 September 2025 are the balancing figures between unaudited figures in respect of the half year ended 30 September 2026 and 30 September 2025 and the unaudited figures of the quarter ended 30 June 2026 and 30 June 2025 respectively.

6. Previous year/ period figures have been regrouped and recast, whereever necessary, in line with current period presentation.

For and on behalf of the Board of
GACM Technologies Limited

Srinivas Maya
Whole-Time Director
DIN : 08679514

GACM TECHNOLOGIES LIMITED HYDERABAD

Place: Hyderabad
Date : 13.11.2026

TECHNOLOGIES LIMITED

GACM Technologies Limited
Consolidated Cash Flow Statement for the six months ended 30 September 2026

(Figures ₹ In Lakhs)

	Particulars	For the six months ended 30 September 2026	For the six months ended 30 September 2025	For the year ended 31 March 2026
A.	**Cash flow from / (used in) Operating Activities:**			
	Net Profit/(Loss) before tax	335.71	593.38	885.82
	Adjustments for:			
	Depreciation	356.25	199.18	503.31
	Interest earned	(65.78)	(65.82)	(106.93)
	Operating profit / (loss) before working capital changes	**626.18**	**726.74**	**1,282.20**
	Adjustments for working capital changes:			
	Increase / (Decrease) in Other Non-Current Assets	(3,911.02)	(661.54)	(1,286.85)
	Increase / (Decrease) in Other Current Assets	16.67	(57.79)	(99.25)
	(Increase) / Decrease in trade receivables	(1,171.59)	(191.24)	(317.64)
	Increase / (Decrease) in Other Non-Current Liabilities	9.43	(120.23)	(392.92)
	(Increase) / Decrease in trade payables	183.89	2.25	65.11
	Increase / (Decrease) in Other financial Liabilities	(9.00)	-	784.00
	(Increase) / Decrease in Other Current Liabilities	86.63	95.82	286.59
	Cash generated from /(used in) Operations	**(4,794.99)**	**(932.73)**	**(960.96)**
	Less: Direct taxes paid/ reversed	-	-	-
	Net Cash flow from / (used in) Operating Activities	**(4,168.81)**	**(205.99)**	**321.24**
B.	**Cash flow from/ (used in) Investing Activities:**			
	Purchase of fixed assets	(424.42)	(3,395.12)	(3,919.58)
	Investments	(459.00)	(1,400.00)	(1,400.00)
	Interest received	65.78	65.83	106.93
	Net Cash flow from / (used in) Investing Activities	**(817.64)**	**(4,729.29)**	**(5,212.65)**
C.	**Cash flow from (used in) Financing Activities:**			
	Issue of share capital	4,950.00	4,936.16	4,936.16
	Net Cash flow from / (used in) Financing Activities	**4,950.00**	**4,936.16**	**4,936.16**
	Net Increase / (Decrease) in Cash and Cash Equivalents	**(36.45)**	**0.88**	**44.75**
	Cash and Cash Equivalents at the beginning of the year	**129.53**	**84.78**	**84.78**
	Cash and Cash Equivalents at the end of the year	**93.08**	**85.66**	**129.53**
	Components of cash and cash equivalents			
	Cash On hand	0.01	0.01	0.01
	With Scheduled banks			
	- in Current accounts	12.07	4.63	48.52
	- in Fixed deposits with banks	81.00	81.00	81.00
		93.08	**85.64**	**129.53**

GACM TECHNOLOGIES LIMITED HYDERABAD

Gorantla & Co

Chartered Accountants

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, 2026 and year to date from April 1, 2026 to September 30, 2026 (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. The accompanying Statement includes the unaudited interim financial results and other financial information in respect of one subsidiary reviewed by us, whose unaudited interim financial results and other financial information include total assets of Rs. 1812.88 Lakhs as at September 30, 2026, total revenue of Rs. 30.00 lakhs and Rs. 70.00 Lakhs, total net profit after tax of Rs. 1.65 Lakhs and Rs. 2.92 Lakhs, total comprehensive income of Rs. 1.65 Lakhs and Rs. 2.92 Lakhs, for the quarter ended September 30, 2026 and year to date from April 1, 2026 to September 30, 2026 respectively, and net cash outflows of Rs. 0.92 Lakhs for the period from April 1, 2026 to September 30, 2026.

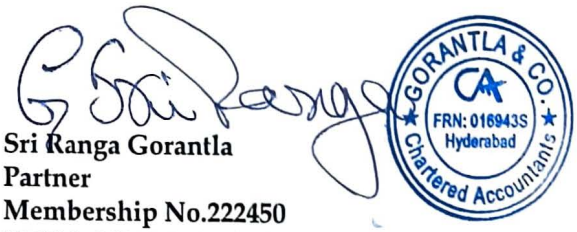
GORANTLA & CO. FRN.016943S Hyderabad Chartered Accountants

H.No. 6-3-664, Flat No. 101, B-Block, Prestige Rai Towers,
Inside Croma Building, Opp. NIMS, Punjagutta, Hyderabad - 500 082.
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

6. Based on our review conducted, and procedures performed 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 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- 26222450JDHLLN8087

Place: Hyderabad
Date: 13th November, 2026.