ACS Technologies Limited
(Formerly Known as LN Industries India Limited)
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

August 13, 2025

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Floor 25, M Samachar Marg,
Fort, Mumbai-400001

BSE Scrip Code: 530745

Dear Sir/Madam,

Subject: Outcome of Board meeting held on 13th August, 2025

This is to inform the exchange that the Board of Directors of the Company at its meeting held on today i.e., 13th August, 2025 has considered and approved the following;

1. Standalone Un-audited Financial Results of the Company for the quarter ended 30th June, 2025 and Limited Review Report thereon issued by the Statutory Auditors.
2. Consolidated Un-audited Financial Results of the Company for the Quarter ended 30th June, 2025 and Limited Review Report thereon issued by the Statutory Auditors;
3. Considered and approved the appointment of **M/s. VCSR & Associates, Practicing Company Secretaries**, as the **Secretarial Auditors** of the Company for a period of **five consecutive financial years**, commencing from the conclusion of the ensuing **32nd Annual General Meeting**, until the conclusion of the **37th Annual General Meeting** subject to the approval of the shareholders of the Company at the ensuing 32nd Annual General Meeting.

   Brief details about their appointment are enclosed as **Annexure 1.**
4. Considered and approved the appointment of Scrutinizer for the purpose of Annual General Meeting of the company; **M/s. VCSR & Associates** , Company Secretaries has been appointed as the Scrutinizer for the purpose of remote e-voting/e-voting at the time of 32nd Annual General Meeting of the Company.
5. Considered and approved the investment in the material subsidiary, IOTIQ Innovations Private Limited, by way of participation in its rights issue.

In compliance with Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith, the aforesaid financial results for your information and record.
The Board Meeting commenced at 12.00 Hrs and concluded at 16: 00 Hrs.

This is for your information and record.

Thanking you.

Yours faithfully,
For ACS TECHNOLOGIES LIMITED

ASHOK KUMAR BUDDHARAJU
Digitally signed by ASHOK KUMAR BUDDHARAJU
Date: 2025.08.13 17:02:07 +05'30'

ACS TECHNOLOGIES LIMITED

Ashok kumar Buddharaju
Chairman and Managing Director
DIN: 03389822

Branch Offices:
Visakhapatnam : D.No. 39-11-17/1, Sector - VI, Murali Nagar, Visakhapatnam, India - 530007. Tel: 0891 - 2552207
Vijayawada : Level1, Vasavya Complex, Near Benz Circle, Vijayawada - 520 010, India - 520010. Tel: 0866 - 2477893

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ACS TECHNOLOGIES LIMITED

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

Figures ₹ In Lakhs

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Revenue from operations**				
	(a) Income from operations	1,847.59	3,763.09	1,627.55	11,154.10
	(b) Other income	2.50	8.12	2.00	36.10
	Total Revenue from operations (a+b)	**1,850.09**	**3,771.21**	**1,629.55**	**11,190.20**
2	**Expenses**			-	
	(a) Cost of operations	1,843.30	3,036.55	1,413.85	10,090.80
	(b) Change Inventories	(618.37)	220.53	(313.57)	(1,055.09)
	(c) Employee benefits expense	316.46	207.46	218.26	834.38
	(d) Finance cost	54.25	101.61	34.41	226.03
	(e) Depreciation and amortization expense	88.43	(120.74)	120.80	248.24
	(f) Other expenditure	85.54	99.19	78.34	311.33
	Total expenses (a+b+c+d+e+f)	**1,769.61**	**3,544.60**	**1,552.09**	**10,655.69**
3	**Profit / (Loss) from operations before exceptional items (1-2)**	**80.48**	**226.61**	**77.46**	**534.51**
4	Exceptional item	-	-	-	-
5	**Profit / (Loss) from ordinary activities before tax (3-4)**	**80.48**	**226.61**	**77.46**	**534.51**
6	Tax expense			-	
	- Current tax	13.43	37.83	12.93	89.22
	- Deferred tax charge/(credit)	(0.66)	3.18	(12.93)	(12.70)
7	**Net Profit / (Loss) for the period (5-6)**	**67.70**	**185.60**	**77.46**	**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	-	8.92	-	8.92
	Total Other Comprehensive income (8(a) + 8(b))	-	**8.92**	-	**8.92**
9	Total comprehensive income (7+8)	**67.70**	**194.52**	**77.46**	**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
11	Other equity excluding revaluation reserves				3,798.14
12	**Earnings per share**			-	
	(a) Basic	0.11	0.31	0.13	0.75
	(b) Diluted	0.11	0.31	0.13	0.75

Notes:

1. The above unaudited standalone financial results for the quarter ended 30 June 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 13th August, 2025.

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 figures of the quarter ended 30th June 2025 are subject to limited review.

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

ACS TECHNOLOGIES LIMITED

Ashok Kumar Buddharaju
CMD
DIN : 03389822

Place: Hyderabad
Date : 13/08/2025

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

Review Report To
The Board of Directors
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 June, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. 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 LODR 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 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, 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
INDIA
FRN: 016943S
Hyderabad
Chartered Accountants

Sri Ranga Gorantla
Partner
Membership No.222450
UDIN - 25222450BMIVGH9035

Place: Hyderabad
Date: 13th August,2025

ACS TECHNOLOGIES LIMITED

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

Figures ₹ In Lakhs

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Revenue from operations**				
	(a) Income from operations	2,762.68	4,092.08	1,641.84	12,658.05
	(b) Other income	2.50	8.12	2.00	36.09
	Total Revenue from operations (a+b)	**2,765.18**	**4,100.20**	**1,643.84**	**12,694.14**
2	**Expenses**				
	(a) Cost of operations	2,784.21	3,333.24	1,499.60	11,580.87
	(b) Change Inventories	(703.79)	231.95	(404.47)	(1,156.75)
	(c) Employee benefits expense	340.43	213.25	232.28	888.88
	(d) Finance cost	59.00	112.35	34.49	236.91
	(e) Depreciation and amortization expense	93.29	(118.45)	123.08	257.41
	(f) Other expenditure	91.87	100.84	80.21	320.17
	Total expenses (a+b+c+d+e+f)	**2,665.01**	**3,873.18**	**1,565.19**	**12,127.49**
3	**Profit / (Loss) from operations before exceptional items (1-2)**	**100.17**	**227.02**	**78.65**	**566.65**
4	Exceptional item	-	-	-	-
5	**Profit / (Loss) from ordinary activities before tax (3-4)**	**100.17**	**227.02**	**78.65**	**566.65**
6	Tax expense			-	
	- Current tax	16.72	37.89	13.13	94.91
	- Deferred tax	1.28	3.51	(12.70)	(11.96)
7	**Net Profit / (Loss) (5-6)**	**82.17**	**185.62**	**78.22**	**483.70**
	(a) Owners of the Company	75.08	185.61	78.22	471.10
	(b) Non-Controlling Interests	7.09	0.01	-	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	-	8.92	-	8.92
8.i	**Other comprehensive income/ (loss) for the period attributable to:**	-	**8.92**	-	**8.92**
	(a) Owners of the Company	-	8.92	-	8.92
	(b) Non-Controlling Interests	-	-	-	-
9	**Total comprehensive income (7+8)**	**82.17**	**194.54**	**78.22**	**492.62**
	(a) Owners of the Company	75.08	194.53	78.22	480.02
	(b) Non-Controlling Interests	7.09	0.01	-	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
11	Other equity excluding revaluation reserves	-	-	-	3,838.38
12	**Earnings per share**			-	
	(a) Basic	0.14	0.32	0.13	0.80
	(b) Diluted	0.14	0.32	0.13	0.80

Notes:

1. The above unaudited Consolidated financial results for the quarter ended 30 June 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 13th August, 2025.

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 figures of the quarter ended 30th June 2025 are subject to limited review.

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

ACS TECHNOLOGIES LIMITED

Ashok Kumar Buddharaju
CMD
DIN : 03389822

Place: Hyderabad
Date : 13/08/2025

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

Review Report to
The Board of Directors of
ACS TECHNOLOGIES LIMITED

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **ACS TECHNOLOGIES LIMITED**. (the "Holding Company") and its subsidiaries, (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended 30th June, 2025 (the "Statement"), attached herewith, being submitted by the Holding company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended (the "Listing Regulations").

2. 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 LODR 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 Parent'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. This Statement includes the results of the following entities -

Name of the Company	Relationship	Country
IOTIQ INNOVATIONS PRIVATE LIMITED	Subsidiary	India

GORANTLA & CO
INDIA
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 report submitted by the management referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The consolidated unaudited financial results include the interim financial information of seven subsidiaries, whose unaudited interim financial results and other financial data reflect total revenue of Rs. 915.09 lakhs, total net profit after tax of Rs. 14.46 lakhs, and total comprehensive income of Rs. 14.46 lakhs for the quarter ended June 30, 2025. This financial information has been furnished to us by the management. Our conclusion on the Statement, insofar as it relates to the amounts and disclosures pertaining to these subsidiaries, is based solely on the reports provided to us and the procedures performed as stated in paragraph 3 above.

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

GORANTLA & CO
CA INDIA
FRN: 016943S
Hyderabad
Chartered Accountants

Sri Ranga Gorantla
Partner
Membership No.222450
UDIN -25222450BMIVGI4514

Place: Hyderabad
Date: 13th August,2025

Annexure 1

Appointment of the Secretarial Auditors of the Company

S.no	Particulars	Details
1	**Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise**	Appointment of M/s. VCSR & Associates, Peer reviewed firm of Company Secretaries in Practice (Peer Review Certificate No. 6686/202) as the Secretarial Auditors of the Company, subject to approval of shareholders of the Company at the ensuing 32nd Annual General Meeting ('AGM')
2	**Date of appointment / re-appointment / cessation (as applicable) and term of appointment Ire-appointment**	The Board of Directors of the Company at its meeting held today i.e., August 13, 2025, based on the recommendation of the Nomination and Remuneration Committee, approved the appointment of M/s. VCSR &Associates, Practicing Company Secretaries, having Peer Reviewed Certificate No. 6686/202 as the Secretarial Auditors of the Company for a period of five years to hold office from the conclusion of the ensuing 32nd Annual General Meeting till the conclusion of the 37th Annual General Meeting of the Company to be held in the year 2030, to conduct secretarial audit of the Company commencing from the Financial year 2025-26 till Financial year 2029-2030. The appointment is subject to the approval of the shareholders of the Company at the ensuing 32nd Annual General Meeting.
3	**Brief profile (in case of appointment)**	VCSR & Associates (Firm Registration No. P2014AP034200) is a group of dedicated, research oriented and skilled professionals, pioneered in delivering innovative and value-added corporate business solutions with an experience of more than two decades and based in Hyderabad. Renowned for its commitment to quality and precision, the firm has been Peer Reviewed (Peer Review Certificate No. 6686/2025) by the Institute of Company Secretaries of India (ICSI), ensuring the highest standards in professional practices. VCSR & Associates has a team of 12 members including 02 partners and focused on providing comprehensive professional services in the field of Company Law, Insolvency Law, Securities Laws & FEMA, Corporate Restructuring, Corporate Taxation, Domestic and Global Business Setup, Compliance Management, Documentation, Regulatory Approvals and Allied fields, delivering strategic solutions to

		ensure regulatory adherence and operational efficiency. The firm provides its services to various prominent companies and their expertise has earned the trust of industry leaders across different sectors like manufacturing, education, construction, power, pharmaceuticals, services , information technology and others.
4	**Disclosure of relationships between directors (In case of appointment of a director).**	Not Applicable