40+ YEARS service excellence
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
01000001 01000011 01010011 01010100
ACS TECHNOLOGIES™
CIN NO: L62099TG1993PLC015268

14" November, 2025

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. 14" November, 2025, 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, 2025 and 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, 2025 and Auditor's Review Report thereon issued by the Statutory Auditors.

3. Formation of new Subsidiary Company

The Board has approved the incorporation of a new Subsidiary of the Company along with a strategic Partner in the name and style of "**ACS Innovista Technologies private limited**" or such other names as may be approved by the Central Registration Centre - Ministry of Corporate Affairs, subject to necessary regulatory approvals, to carry out the activities towards the expansion of business of the Company in the following fields:

a.) The proposed subsidiary will serve as a **strategic vehicle for regional business expansion and partnership coordination**, and will primarily focus on delivering **enterprise digital transformation services, software development, cybersecurity solutions, and strategic IT consulting** to support ACS's growth and strengthen its presence in the Middle East market.

The Board Meeting commenced at 12:00 PM and concluded at 2.00 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: 2025.11.14 14:02:28 +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 2025

Figures ₹ In Lakh

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Revenue from operations**						
	(a) Income from operations	2,952.52	1,847.59	2,768.21	4,800.11	4,395.76	11,154.10
	(b) Other income	1.88	2.50	25.97	4.38	27.97	36.10
	Total Revenue from operations (a+b)	**2,954.40**	**1,850.09**	**2,794.18**	**4,804.49**	**4,423.73**	**11,190.20**
2	**Expenses**			-			
	(a) Cost of operations	2,587.44	1,843.30	2,710.87	4,430.74	4,124.72	10,090.80
	(b) Change Inventories	(360.42)	(618.37)	(505.03)	(978.79)	(818.60)	(1,055.09
	(c) Employee benefits expense	171.81	316.46	211.65	488.27	429.91	834.38
	(d) Finance cost	36.51	54.25	43.03	90.76	77.44	226.03
	(e) Depreciation and amortization expense	89.42	88.43	124.06	177.85	244.86	248.24
	(f) Other expenditure	86.30	85.54	64.48	171.84	142.82	311.33
	Total expenses (a+b+c+d+e+f)	**2,611.06**	**1,769.61**	**2,649.06**	**4,380.67**	**4,201.15**	**10,655.69**
3	**Profit / (Loss) from operations before exceptional items (1-2)**	**343.34**	**80.48**	**145.12**	**423.82**	**222.58**	**534.51**
4	Exceptional item	-	-	-	-	-	-
5	**Profit / (Loss) from ordinary activities before tax (3-4)**	**343.34**	**80.48**	**145.12**	**423.82**	**222.58**	**534.51**
6	Tax expense			-	-	-	
	- Current tax	89.90	13.43	24.22	103.33	37.15	89.22
	- Deferred tax charge/(credit)	52.31	(0.66)	(24.22)	51.65	(37.15)	(12.70
7	**Net Profit / (Loss) for the period (5-6)**	**201.13**	**67.70**	**145.12**	**268.83**	**222.58**	**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
	Total Other Comprehensive income (8(a) + 8(b))	-	-	-	-	-	**8.92**
9	Total comprehensive income (7+8)	**201.13**	**67.70**	**145.12**	**268.83**	**222.58**	**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	6,074.19
11	Other equity excluding revaluation reserves						3,798.14
12	**Earnings per share**			-	-	-	
	(a) Basic	0.33	0.11	0.24	0.44	0.37	0.75
	(b) Diluted	0.33	0.11	0.24	0.44	0.37	0.75

Notes:

1. The above unaudited standalone financial results for the quarter and half year ended 30 September 2025 were reviewed by the Audit Committee an approved by the Board of Directors of the Company at its meeting held on 14th November, 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 and half year ended 30th September 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

ACS TECHNOLOGIES LIMITED Hyderabad

Ashok Kumar Buddharaju
CMD
DIN : 03389822

Place: Hyderabad
Date : 14/11/2025

ACS TECHNOLOGIES LIMITED
(Formerly Known as LN INDUSTRIES INDIA LIMITED)

Unaudited Standalone Balance Sheet as at September 30, 2025
(All amounts in Lakhs)

	Notes	As at 30-09-2025	As at 31-03-2025
Assets			
Non-current assets			
Property, plant and equipment	3.1	301.03	311.86
Capital work in progress	3.2	-	-
Goodwill	3.3	2,429.10	2,429.10
Other Intangible assets	4	1,518.79	1,526.86
Financial assets			
Investment	5	200.51	200.51
Other non-current assets	10	2,173.24	2,189.16
		6,622.68	**6,657.50**
Current assets			
Inventories	6	4,763.96	3,785.17
Financial assets			
Trade receivables	7	4,007.34	4,695.71
Cash and cash equivalents	8	34.15	19.24
Bank balances other than cash and cash equivalent	8	199.50	146.44
Other financial assets	9	118.24	92.46
Other current assets	10	1,069.70	748.56
		10,192.89	**9,487.57**
Total assets		**16,815.57**	**16,145.06**
Equity and liabilities			
Equity			
Equity share capital	11	6,074.19	6,074.19
Other equity	12	4,066.97	3,798.14
Total equity		**10,141.16**	**9,872.34**
Liabilities			
Non-current liabilities			
Financial liabilities			
Borrowings	13	1,414.17	604.89
Provisions	17	57.59	57.59
Deferred tax liabilities (net)	14	57.05	37.99
		1,528.81	**700.46**
Current liabilities			
Financial liabilities			
Borrowings	13	2,405.10	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		2,369.32	3,318.20
Other current liabilities	16	114.93	106.05
Provisions	17	63.70	51.49
Current Tax Liabilities (Net)	18	192.55	89.22
		5,145.60	**5,572.26**
Total liabilities		**6,674.41**	**6,272.73**
Total equity and liabilities		**16,815.57**	**16,145.06**

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: 14/11/2025

ACS TECHNOLOGIES LIMITED
(Formerly Known as LN INDUSTRIES INDIA LIMITED)

Unaudited Statement of Standalone Cash Flows for the year ended September 30, 2025
(All amounts in Lakhs)

	30-Sep-25	31-Mar-25
Operating activities		
Profit / (Loss) before tax	**423.82**	**534.51**
Adjustments to reconcile loss before tax to net cash flows:		
Depreciation and Amortization	177.85	248.24
Net foreign exchange differences	-	-
Finance income	(4.38)	(36.10)
Finance cost	90.76	226.03
Deferred Tax Assets	19.07	37.99
Re-measurement gains/ (losses) on defined benefit plan	-	8.92
Working capital adjustments:	-	-
(Increase)/ decrease in trade receivables	688.37	(572.87)
(Increase)/ decrease in inventories	(978.79)	(1,055.09)
(Increase)/ decrease in financial assets	(346.92)	(354.17)
Increase/ (decrease) in trade payables	(948.89)	2,517.41
Increase/ (decrease) in provisions	115.55	48.05
Increase/ (decrease) in other liabilities	8.87	14.44
	(754.69)	1,617.37
Income tax paid (net of refund)	(154.99)	(76.52)
Net cash flows from / (used in) operating activities (A)	**(909.68)**	**1,540.85**
Investing activities		
Purchase of property, plant and equipment	(7.50)	(9.73)
Purchase of intangible assets	(151.46)	(820.77)
Investment made in Capital Work in Progress	-	348.26
Investment made in subsidiary and others	-	-
Interest received	4.38	36.10
Net cash flows from / (used in) investing activities (B)	**(154.58)**	**(446.15)**
Financing activities		
Proceeds from borrowings, net	397.80	937.56
Repayment of unsecured loans	809.28	90.52
Change in Non current assets	15.92	(1,902.57)
Issue of share capital	-	-
Interest paid (gross)	(90.76)	(226.03)
Securities Premium	-	-
	-	-
Net cash flows from / (used in) financing activities (C)	**1,132.24**	**(1,100.52)**
Net increase/ (decrease) in cash and cash equivalents	67.98	(5.82)
Cash and cash equivalents at the beginning of the year (refer note 10)	165.68	171.49
Cash and cash equivalents at the end of the period (refer note 10)	**233.66**	**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: L62099TG1993PLC015268

Ashok Kumar Buddharaju
Chairman & Managing Director
DIN: 03389822

ACS TECHNOLOGIES LIMITED Hyderabad

Place: Hyderabad
Date: 14/11/2025

ACS TECHNOLOGIES LIMITED
(Formerly Known as LN INDUSTRIES INDIA LIMITED)

Unaudited Statement of Standalone Profit and Loss for the Period ended September 30, 2025
(All amounds in Lakhs, except share data and where otherwise stated)

	Notes	30-Sep-25	31-Mar-25
Income			
Revenue from operations	19	4,800.11	11,154.10
Other income	20	4.38	36.10
Total Income		**4,804.49**	**11,190.20**
Expenses			
Direct Expenses	21	4,430.74	10,090.80
Changes in inventories of Stock-in-trade	22	(978.79)	(1,055.09)
Employee benefits expense	23	488.27	834.38
Finance costs	24	90.76	226.03
Depreciation and amortisation expense	25	177.85	248.24
Other expenses	26	171.85	311.33
Total expenses		**4,380.68**	**10,655.69**
Profit before exceptional items and tax		**423.82**	**534.51**
Exceptional items		-	-
Profit before tax		**423.82**	**534.51**
Tax expenses			
Current tax		103.33	89.22
Deferred tax		51.66	(12.70)
Income tax expense		**154.99**	**76.52**
Profit for the year		**268.83**	**457.99**
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		-	8.92
Income tax effect		-	-
Other comprehensive income for the year, net of tax		-	**8.92**
Total comprehensive income for the year		**268.83**	**466.91**
Earnings per equity share (in INR) [nominal value of INR 10 per share (Previous year - INR 10 per share)]			
Basic		0.44	0.75
Diluted		0.44	0.75

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: 14/11/2025

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

To
The Board of Directors
ACS TECHNOLOGIES LIMITED.

1. We have reviewed the accompanying statement of unaudited standalone financial results of ACS TECHNOLOGIES LIMITED ("the Company") for the quarter and the half year ended 30th September 2025 and year to date results for the period April 1, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. 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.

GORANTLA & CO
FRN: 016943S
Hyderabad
Chartered Accountants

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
CA INDIA
FRN: 016943S
Hyderabad
Chartered Accountants

Sri Ranga Gorantla
Partner
Membership No.222450
UDIN: 25222450BMIVKZ2200

Place: Hyderabad
Date: 14th November, 2025.

ACS TECHNOLOGIES LIMITED

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

Figures ₹ In Lakh

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Revenue from operations**						
	(a) Income from operations	4,825.43	2,762.68	3,315.50	7,588.11	4,957.34	12,658.05
	(b) Other income	4.88	2.50	25.97	7.38	27.97	36.09
	Total Revenue from operations (a+b)	**4,830.31**	**2,765.18**	**3,341.47**	**7,595.49**	**4,985.31**	**12,694.14**
2	**Expenses**						
	(a) Cost of operations	4,506.64	2,784.21	3,192.73	7,290.85	4,692.33	11,580.87
	(b) Change Inventories	(496.00)	(703.79)	(474.76)	(1,199.79)	(879.23)	(1,156.75)
	(c) Employee benefits expense	195.86	340.43	228.73	536.29	461.01	888.88
	(d) Finance cost	43.14	59.00	43.02	102.14	77.51	236.91
	(e) Depreciation and amortization expense	96.46	93.29	126.36	189.75	249.44	257.41
	(f) Other expenditure	96.33	91.87	67.81	188.20	148.02	320.17
	Total expenses (a+b+c+d+e+f)	**4,442.43**	**2,665.01**	**3,183.89**	**7,107.44**	**4,749.08**	**12,127.49**
3	**Profit / (Loss) from operations before exceptional items (1-2)**	**387.88**	**100.17**	**157.58**	**488.05**	**236.23**	**566.65**
4	Exceptional item	-	-	-	-	-	-
5	**Profit / (Loss) from ordinary activities before tax (3-4)**	**387.88**	**100.17**	**157.58**	**488.05**	**236.23**	**566.65**
6	Tax expense			-	-	-	
	- Current tax	98.38	16.72	26.36	115.10	39.49	94.91
	- Deferred tax	52.53	1.28	(24.23)	53.81	(36.93)	(11.96)
7	**Net Profit / (Loss) (5-6)**	**236.97**	**82.17**	**155.45**	**319.14**	**233.67**	**483.70**
	(a) Owners of the Company	219.40	75.08	150.39	294.49	228.24	471.10
	(b) Non-Controlling Interests	17.57	7.09	5.06	24.65	5.43	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.i	**Other comprehensive income/ (loss) for the period attributable**	-	-	-	-	-	**8.92**
	(a) Owners of the Company	-	-	-	-	-	8.92
	(b) Non-Controlling Interests	-	-	-	-	-	-
9	**Total comprehensive income (7+8)**	**236.97**	**82.17**	**155.45**	**319.14**	**233.67**	**492.62**
	(a) Owners of the Company	219.40	75.08	150.39	294.49	228.24	480.02
	(b) Non-Controlling Interests	17.57	7.09	5.06	24.65	5.43	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	6,074.19
11	Other equity excluding revaluation reserves	-	-	-	-	-	3,838.38
12	**Earnings per share**			-	-	-	
	(a) Basic	0.39	0.14	0.26	0.53	0.38	0.80
	(b) Diluted	0.39	0.14	0.26	0.53	0.38	0.80

Notes:

1. The above unaudited Consolidated financial results for the quarter and half year ended 30 September 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 14th November, 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 and half year ended 30th September 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 : 14/11/2025

ACS TECHNOLOGIES LIMITED Hyderabad

ACS TECHNOLOGIES LIMITED
(Formerly Known as LN INDUSTRIES INDIA LIMITED)

Unaudited Consolidated Balance Sheet as at September 30, 2025
(All amounts in Lakhs)

	Notes	As at 30-09-2025	As at 31-03-2025
Assets			
Non-current assets			
Property, plant and equipment	3.1	416.97	323.67
Capital work in progress	3.2	-	-
Goodwill	3.3	2,429.10	2,429.10
Other Intangible assets	4	1,601.92	1,619.01
Intangible Assets under development		-	-
Financial assets			
Investment	5	200.00	200.00
Other non-current assets	10	2,173.24	2,189.16
		6,821.23	**6,760.94**
Current assets			
Inventories	6	5,203.10	4,003.32
Financial assets			
Trade receivables	7	4,106.62	4,728.80
Cash and cash equivalents	8	41.72	25.48
Bank balances other than cash and cash equivalent	8	199.50	146.44
Other financial assets	9	123.45	96.96
Other current assets	10	1,418.39	640.98
		11,092.78	**9,641.97**
Total assets		**17,914.01**	**16,402.92**
Equity and liabilities			
Equity			
Equity share capital	11	6,074.19	6,074.19
Other equity	12	4,112.90	3,818.41
Non Controlling Interest		44.62	19.97
		10,231.71	**9,912.57**
Liabilities			
Non-current liabilities			
Financial liabilities			
Borrowings	13	1,522.24	614.72
Provisions	17	57.59	57.59
Deferred tax liabilities (net)	14	61.61	40.39
		1,641.45	**712.70**
Current liabilities			
Financial liabilities			
Borrowings	13	2,606.75	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		2,921.39	3,329.37
Other current liabilities	16	243.04	170.35
Provisions	17	65.36	52.46
Current Tax Liabilities (Net)	18	204.32	94.91
		6,040.86	**5,777.64**
Total liabilities		**7,682.30**	**6,490.35**
Total equity and liabilities		**17,914.01**	**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: L62099TG1993PLC015268

Ashok Kumar Buddharaju
Chairman & Managing Director
DIN: 03389822
UDIN:

ACS TECHNOLOGIES LIMITED
Hyderabad

Place: Hyderabad
Date: 14/11/2025

ACS TECHNOLOGIES LIMITED
(Formerly Known as LN INDUSTRIES INDIA LIMITED)

Unaudited Statement of Consolidated Cash Flows for the year ended September 30, 2025
(All amounts in Lakhs)

	31-Mar-25	31-Mar-24
Operating activities		
Profit / (Loss) before tax	**488.05**	**566.65**
Adjustments to reconcile loss before tax to net cash flows:		
Depreciation and Amortization	189.74	257.41
Finance income	(7.38)	(36.10)
Finance cost	102.13	236.91
Adjustmern of Non Controlling Interest	(24.65)	(12.60)
Re-measurement gains/ (losses) on defined benefit plan	-	8.92
Working capital adjustments:	-	-
(Increase)/ decrease in trade receivables	622.18	(594.16)
(Increase)/ decrease in inventories	(1,199.79)	(1,156.75)
(Increase)/ decrease in financial assets	(803.89)	(416.58)
Increase/ (decrease) in trade payables	(407.98)	2,517.83
Increase/ (decrease) in provisions	12.90	10.75
Increase/ (decrease) in other liabilities	182.10	100.74
	(846.58)	1,483.01
Income tax paid (net of refund)	147.69	44.23
Net cash flows from / (used in) operating activities (A)	**(994.27)**	**1,438.79**
Investing activities		
Purchase of property, plant and equipment	(114.50)	(15.73)
Purchase of intangible assets	(151.46)	(885.78)
Investment made in Capital Work in Progress	-	348.26
Investment made in subsidiary and others	-	47.50
Interest received	7.38	36.10
Net cash flows from / (used in) investing activities (B)	**(258.58)**	**(469.65)**
Financing activities		
Proceeds from borrowings, net	476.19	1,060.82
Repayment of unsecured loans	907.52	90.52
Change in Non current assets	15.92	(1,902.57)
Non Controlling Interest	24.65	12.60
Issue of share capital	-	-
Interest paid (gross)	(102.13)	(236.91)
Securities Premium	-	-
Net cash flows from / (used in) financing activities (C)	**1,322.15**	**(975.54)**
Net increase/ (decrease) in cash and cash equivalents	69.30	(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)	**241.22**	**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: L62099TG1993PLC015268

Ashok Kumar Buddharaju
Chairman & Managing Director
DIN: 03389822

ACS TECHNOLOGIES LIMITED ★ Hyderabad

Place: Hyderabad
Date: 14/11/2025

ACS TECHNOLOGIES LIMITED
(Formerly Known as LN INDUSTRIES INDIA LIMITED)

Unaudited Statement of Consolidated Profit and Loss for the Period ended September 30, 2025
(All amounts in Lakhs, except share data and where otherwise stated)

	Notes	30-Sep-25	31-Mar-25
Income			
Revenue from operations	19	7,588.11	12,658.05
Other income	20	7.38	36.10
Total Income		**7,595.49**	**12,694.14**
Expenses			
Direct Expenses	21	7,290.85	11,580.87
Changes in inventories of Stock-in-trade	22	(1,199.79)	(1,156.75)
Employee benefits expense	23	536.30	888.88
Finance costs	24	102.13	236.91
Depreciation and amortisation expense	25	189.74	257.41
Other expenses	26	188.20	320.19
Total expenses		**7,107.44**	**12,127.50**
Profit before exceptional items and tax		**488.05**	**566.65**
Exceptional items		-	-
Profit before tax		**488.05**	**566.65**
Tax expenses			
Current tax		115.10	94.91
Deferred tax		53.81	(11.96)
Income tax expense		**168.91**	**82.95**
Profit for the year		**319.14**	**483.70**
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		-	8.92
Income tax effect		-	-
Other comprehensive income for the year, net of tax		-	**8.92**
Total comprehensive income for the year		**319.14**	**492.62**
Total comprehensive income for the period attributable to :			
Owners of the Company		294.49	480.02
Non-controlling interests		24.65	12.60
Earnings per equity share (in INR) [nominal value of INR 10 per shar (Previous year - INR 10 per			
Basic		0.53	0.80
Diluted		0.53	0.80

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
UDIN:

ACS TECHNOLOGIES LIMITED
Hyderabad

Place: Hyderabad
Date: 14/11/2025

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
ACS TECHNOLOGIES LIMITED.

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

2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

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

GORANTLA & CO
FRN: 016943S
Hyderabad
Chartered Accountants

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BHEL, Hyderabad - 502032, Telangana.
Mobile : 99859 48569, Tel : 040 - 23408569
E-mail : gorantlaandco@gmail.com, Website : www.gorantla.ca

4. This Statement includes the results of the following entities -

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

5. Based on our review conducted, and procedures performed as stated in paragraph 3 above and based on the consideration of the report submitted by the management referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Statement includes the unaudited interim financial results and other financial information in respect of one subsidiary, whose unaudited interim financial results and other financial information include total assets of Rs. 1490.62 Lakhs as at September 30, 2025, total revenue of Rs. 1874.11 lakhs and Rs. 2788.00 Lakhs, total net profit after tax of Rs. 35.85 Lakhs and Rs. 50.31 Lakhs, total comprehensive profit of Rs. 35.85 Lakhs and Rs. 50.31 Lakhs, for the quarter ended September 30, 2025 and year to date from April 1, 2025 to September 30, 2025 respectively, and net cash inflows of Rs. 1.32 Lakhs for the period from April 1, 2025 to September 30, 2025.

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 - 25222450BMIVLA3202

Place: Hyderabad
Date: 14th November, 2025.