



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

February 13, 2026

To,
The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, 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 today 13 February, 2026, inter alia, has considered and approved the following:

1. Standalone Un-audited Financial Results of the Company for the quarter and nine months ended **31st December, 2025** and Limited Review Report thereon issued by the Statutory Auditors;
2. Consolidated Un-audited Financial Results of the Company for the quarter and nine months ended **31st December, 2025** and Limited Review Report thereon issued by the Statutory Auditors;

The Board Meeting commenced at **1200 Hrs** and concluded at **1700 Hrs**.

This is for your information and record.

Thanking you.

Yours faithfully,

For **ACS TECHNOLOGIES LIMITED**

Shilpi Gunjan
Company Secretary and Compliance officer



Branch Offices

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

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

ACS TECHNOLOGIES LIMITED
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2025

Figures ₹ In Lakh

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations						
	(a) Income from operations	4,198.10	2,952.52	2,995.25	8,998.21	7,391.01	11,154.10
	(b) Other income	-	1.88	-	4.38	27.97	36.10
	Total Revenue from operations (a+b)	4,198.10	2,954.40	2,995.25	9,002.59	7,418.98	11,190.20
2	Expenses						
	(a) Cost of operations	4,167.17	2,587.44	2,929.53	8,597.91	7,054.25	10,090.80
	(b) Change Inventories	(935.57)	(360.42)	(457.01)	(1,914.36)	(1,275.62)	(1,055.09)
	(c) Employee benefits expense	212.21	171.81	197.01	700.48	626.92	834.38
	(d) Finance cost	60.15	36.51	46.99	150.91	124.42	226.03
	(e) Depreciation and amortization expense	97.62	89.42	124.11	275.48	368.97	248.24
	(f) Other expenditure	105.07	86.30	69.31	276.90	212.15	311.33
	Total expenses (a+b+c+d+e+f)	3,706.65	2,611.06	2,909.94	8,087.32	7,111.09	10,655.69
3	Profit / (Loss) from operations before exceptional items (1-2)	491.45	343.34	85.31	915.27	307.89	534.51
4	Exceptional item	-	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before tax (3-4)	491.45	343.34	85.31	915.27	307.89	534.51
6	Tax expense						
	- Current tax	49.44	89.90	14.24	152.78	51.39	89.22
	- Deferred tax charge/(credit)	183.61	52.31	21.26	235.26	(15.88)	(12.70)
7	Net Profit / (Loss) for the period (5-6)	258.40	201.13	49.81	527.23	272.38	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)	258.40	201.13	49.81	527.23	272.38	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	0.43	0.33	0.08	0.87	0.45	0.75
	(b) Diluted	0.43	0.33	0.08	0.87	0.45	0.75

Notes:

- The above unaudited standalone financial results for the quarter and Nine Months ended 31st December 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 13th February, 2026.
- 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 Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.
- 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
- 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.
- The figures of the quarter and Nine Months ended 31st December 2025 are subject to limited review.
- Previous year/ period figures have been regrouped and recast, wherever necessary, for better current period presentation.

ACS TECHNOLOGIES LIMITED

Ashok Kumar Buddhanna

CMD

DIN : 03389822

Place: Hyderabad
Date: 13/02/2026





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 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 31st December 2025 and year to date results for the period April 1, 2025 to 31st December 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

Sri Ranga Gorantla



Sri Ranga Gorantla
Partner

Membership No.222450

UDIN - 26222450NVHEXMI807.

Place: Hyderabad
Date: 13th February,2026

ACS TECHNOLOGIES LIMITED
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2025

Figures ₹ In Lakh

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations						
	(a) Income from operations	6,714.32	4,825.43	3,608.63	14,302.43	8,565.97	12,658.05
	(b) Other income	1.80	4.88	-	9.18	27.97	36.05
	Total Revenue from operations (a+b)	6,716.12	4,830.31	3,608.63	14,311.61	8,593.94	12,694.14
2	Expenses						
	(a) Cost of operations	6,770.45	4,506.64	3,555.28	14,061.30	8,247.62	11,580.87
	(b) Change Inventories	(1,141.30)	(496.00)	(509.46)	(2,341.09)	(1,388.71)	(1,156.75)
	(c) Employee benefits expense	236.25	195.86	214.61	772.55	675.62	888.85
	(d) Finance cost	66.36	43.14	47.04	168.49	124.56	236.91
	(e) Depreciation and amortization expense	106.06	96.46	126.42	295.80	375.87	257.41
	(f) Other expenditure	116.50	96.33	71.34	304.70	219.36	320.17
	Total expenses (a+b+c+d+e+f)	6,154.32	4,442.43	3,505.23	13,261.75	8,254.32	12,127.49
3	Profit / (Loss) from operations before exceptional items (1-2)	561.80	387.88	103.40	1,049.86	339.62	566.65
4	Exceptional item	-	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before tax (3-4)	561.80	387.88	103.40	1,049.86	339.62	566.65
6	Tax expense						
	- Current tax	70.24	98.38	17.53	185.34	57.02	94.91
	- Deferred tax	182.64	52.53	21.46	236.46	(15.48)	(11.96)
7	Net Profit / (Loss) (5-6)	308.92	236.97	64.41	628.06	298.08	483.70
	(a) Owners of the Company	284.17	219.40	57.25	578.65	285.49	471.10
	(b) Non-Controlling Interests	24.75	17.57	7.16	49.41	12.59	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)	308.92	236.97	64.41	628.06	298.08	492.62
	(a) Owners of the Company	284.17	219.40	57.25	578.65	285.49	480.02
	(b) Non-Controlling Interests	24.75	17.57	7.16	49.41	12.59	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	-	-	-	-	-	3,838.35
12	Earnings per share						
	(a) Basic	0.51	0.39	0.11	1.03	0.49	0.80
	(b) Diluted	0.51	0.39	0.11	1.03	0.49	0.80

Notes:

- The above unaudited Consolidated financial results for the quarter and half year ended 31st December 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 13th February, 2026.
- 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 Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.
- 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
- 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.
- The figures of the quarter and half year ended 31st December 2025 are subject to limited review.
- Previous year/ period figures have been regrouped and recast, wherever necessary, in line with current period presentation.

ACS TECHNOLOGIES LIMITED

Ashok Kumar Budhupati
CMD
DIN : 03389822



Place: Hyderabad
Date : 13/02/2026



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 December 31, 2025 and year to date from April 1, 2025 to December 31, 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.

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 revenue of Rs. 2516.22 lakhs and Rs. 5304.22 Lakhs, total net profit after tax of Rs. 50.52 Lakhs and Rs. 100.83 Lakhs, total comprehensive profit of Rs. 50.52 Lakhs and Rs. 100.83 Lakhs, for the quarter ended December 31, 2025 and year to date from April 1, 2025 to December 31, 2025 respectively.

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

G Sri Ranga Gorantla



Sri Ranga Gorantla
Partner

Membership No.222450

UDIN- 26222450GSKZF 2589 .

Place: Hyderabad

Date: 13th February, 2026