The Chief General Manager
Listing Operation,
BSE Limited,
20th Floor, P. J. Towers,
Dalal Street,
Mumbai – 400 001.

Dear Sir,

Sub: Application for "In-principle approval" prior to issue and allotment of 49,50,495 (Forty Nine Lakhs Fifty Thousand Four Hundred Ninety Five) Equity Shares on a preferential basis under Regulation 28(1) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

I, Pawan Jain, proprietor of M/s. Pawan Jain & Associates, Practicing Company Secretaries, have verified the relevant records and documents of ACS Technologies Limited with respect to the proposed preferential issue by the company as per Chapter V of SEBI (ICDR) Regulations, 2018 and certify that:

a) None of the proposed allottee(s) has/ have sold any equity shares of the company during the 90 trading days preceding the relevant date. Further, where the proposed allottee(s) is/ are promoter/ promoter group entity, then none of entities in the promoter and promoter group entities has/ have sold any equity share of the company during the 90 trading days preceding the relevant date.

b) Adiniya Investments Private Limited does not hold any equity shares of the issuer for a period starting from the relevant date till the date of preferential allotment.

c) The pre-preferential shareholding of the proposed allottee is not required to be locked in accordance with Regulation 167 (6) SEBI (ICDR) Regulations, 2018 Further, there is no sale/ pledge of pre-preferential holding from (Relevant Date) till (date of lock-in). The details of allottee-wise pre-preferential shareholding and lock-in thereon is as given hereunder: Not Applicable

Name of Proposed Allottee	DP ID *	Pre-preferential holding	Lock-in details		Pledged with	Pledge end date
			From	To		
Adiniya Investments Private Limited	001	Nil	NA	NA	NA	NA

(*) client id/ folio no in case allottee hold the securities in physical form

~~d) None of the proposed allottees belonging to promoter(s) or the promoter group is ineligible for allotment in terms of Regulations 159 of SEBI (ICDR) Regulations, 2018.~~

e) The proposed issue is being made in accordance with the requirements of Chapter V of SEBI (Issue of Capital and Disclosure Requirement) Regulations, 2018, Section 42 and 62 of the Companies Act 2013 and Rule 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014 and other requirements of Companies Act, 2013. Further, the company has complied with all legal and statutory formalities and no statutory authority has restrained the company from issuing these proposed securities.

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e-mail: cspawanjain@gmail.com; Contact No.: +91-7981073926

f) The proposed preferential issue is being made in compliance with the provisions of Memorandum of Association (MoA) and Article of Association (AoA) of the company. It is further confirmed that for the proposed preferential issue, the price of the equity shares of the company has been determined in compliance with the valuation requirement as mentioned in the AoA of the company."

~~g) The total allotment to the allottee or allottees acting in concert in the present preferential issue or in the same financial year i.e. 2026-27 is more than 5% of the post issue fully diluted share capital of the issuer.~~

~~OR~~

The total allotment to the allottee or allottees acting in concert in the present preferential issue or in the same financial year i.e. 2026-27 is less than 5% of the post issue fully diluted share capital of the issuer.

UDIN: **F013589H001017231**

For **PAWAN JAIN & ASSOCIATES**
Company Secretaries
Firm Registration No.S2020TL762000

PAWAN JAIN
Digitally signed by PAWAN JAIN
Date: 2026.08.04 17:44:33 +05'30'

PAWAN JAIN
Proprietor
FCS No.13589, CP No.23692
Peer Review Cert. No.: 4017/2023

Date: 04.08.2026
Place: Hyderabad

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