



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

May 28, 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 28th May, 2025

This is to inform the exchange that the Board of Directors of the Company at its meeting held on today i.e., 28th May, 2025 has considered and approved the following;

1. Audited Financial Results (both Standalone and Consolidated) of the Company for the quarter and financial year ended March 31, 2025;
2. Statutory Auditor' Report; and
3. The proposal of issuance of Share warrants approved by the Board of Directors and subject to approval of shareholders in the coming AGM/EGM.

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 17: 30 Hrs.

This is for your information and record.

Thanking you.
Yours faithfully,

For ACS TECHNOLOGIES LIMITED

Shilpi Gunjan
Company Secretary and Compliance Officer

**SHILPI
GUNJAN**

Digitally signed by
SHILPI GUNJAN
Date: 2025.05.28
17:15:03 +05'30'



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 - 520010. Tel : +91 89785 66262

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

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH 2025

(All amount in lakhs except as stated)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Revenue from operations					
	(a) Income from operations	3,763.09	2,995.25	2,800.48	11,154.10	8,079.51
	(b) Other income	8.12	-	(3.12)	36.10	9.76
	Total Revenue from operations (a+b)	3,771.21	2,995.25	2,797.36	11,190.20	8,089.27
2	Expenses					
	(a) Cost of operations	3,036.55	2,929.53	2,522.96	10,090.80	7,373.60
	(b) Change Inventories	220.53	(457.01)	(575.89)	(1,055.09)	(1,347.49)
	(c) Employee benefits expense	207.46	197.01	288.86	834.38	728.78
	(d) Finance cost	101.61	46.99	74.91	226.03	235.35
	(e) Depreciation and amortization expense	(120.74)	124.11	169.69	248.24	482.53
	(f) Other expenditure	99.19	69.31	156.27	311.33	263.35
	Total expenses (a+b+c+d)	3,544.60	2,909.94	2,636.80	10,655.69	7,736.12
3	Profit before exceptional items and tax	226.61	85.31	160.56	534.51	353.15
4	Exceptional item	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before tax (3-4)	226.61	85.31	160.56	534.51	353.15
6	Tax expense					
	- Current tax	37.83	14.24	-	89.22	52.97
	- Deferred tax	3.18	21.26	(67.44)	(12.70)	(119.72)
7	Net Profit / (Loss) from ordinary activities after tax (5-6)	185.60	49.81	228.00	457.99	419.90
8	Extraordinary items (net of tax expense in lakhs)	-	-	-	-	-
9	Net Profit / (Loss) for the period (7-8)	185.60	49.81	228.00	457.99	419.90
10	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	-	(2.31)	8.92	(2.31)
	Total Other Comprehensive Income (10(a) + 10(b))	194.52	49.81	225.69	466.91	417.59
11	Total comprehensive income	194.52	49.81	225.69	466.91	417.59
12	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
13	Other equity excluding revaluation reserves					
14.i	Earnings per share (before extraordinary items)					
	(a) Basic	0.32	0.08	0.37	0.75	0.73
	(b) Diluted	0.32	0.08	0.37	0.75	0.73
14.ii	Earnings per share (after extraordinary items)					
	(a) Basic	0.32	0.08	0.37	0.75	0.73
	(b) Diluted	0.32	0.08	0.37	0.75	0.73

Notes:

1. The Audited standalone financial results of ACS Technologies Limited ("the Company") have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. The Audited standalone financial results for the quarter and Year ended 31-03-2025 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors of the Company at their meetings held on 28-05-2025.

3. The Audited standalone financial results of the Company for the quarter and year ended 31-03-2025, have been reviewed by the statutory auditors and they have issued an unmodified review report on the same. The review report of the statutory auditors is being filed with the BSE Limited ('BSE') and is also available on the Company's website.

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

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

Ashok Kumar Buddharaju
CMD
DIN : 03389822



Place: Hyderabad
Date : 28/05/2025

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

Standalone Balance Sheet as at March 31, 2025
 (All amounts in Lakhs)

	Notes	As at 31-03-2025	As at 31-03-2024
Assets			
Non-current assets			
Property, plant and equipment	3.1	311.86	347.13
Capital work in progress	3.2	-	348.26
Goodwill	3.3	2,429.10	2,429.10
Other Intangible assets	4	1,526.86	909.33
Financial assets			
Investment	5	200.51	200.51
Other non-current assets	10	2,189.16	286.60
		<u>6,657.50</u>	<u>4,520.92</u>
Current assets			
Inventories	6	3,785.17	2,730.08
Financial assets			
Trade receivables	7	4,695.71	4,122.84
Cash and cash equivalents	8	19.24	26.37
Bank balances other than cash and cash equivalent	8	146.44	145.12
Other financial assets	9	92.46	44.95
Other current assets	10	748.56	441.90
		<u>9,487.57</u>	<u>7,511.26</u>
Total assets		<u>16,145.06</u>	<u>12,032.18</u>
Equity and liabilities			
Equity			
Equity share capital	11	6,074.19	6,074.19
Other equity	12	3,798.14	3,331.23
Total equity		<u>9,872.34</u>	<u>9,405.43</u>
Liabilities			
Non-current liabilities			
Financial liabilities			
Borrowings	13	604.89	514.37
Provisions	17	57.59	41.16
Deferred tax liabilities (net)	14	37.99	-
		<u>700.46</u>	<u>555.53</u>
Current liabilities			
Financial liabilities			
Borrowings	13	2,007.30	1,069.74
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		3,318.20	800.79
Other current liabilities	16	106.05	91.61
Provisions	17	51.49	56.11
Current Tax Liabilities (Net)	18	89.22	52.97
		<u>5,572.26</u>	<u>2,071.23</u>
Total liabilities		<u>6,272.73</u>	<u>2,626.76</u>
Total equity and liabilities		<u>16,145.06</u>	<u>12,032.18</u>

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
 UDIN: 25222450BMVEL3194

Place: Hyderabad
 Date: 28/05/2025



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

Statement of Standalone Cash Flows for the year ended March 31, 2025
 (All amounts in Lakhs)

	31-Mar-25	31-Mar-24
Operating activities		
Profit / (Loss) before tax	534.51	353.15
<i>Adjustments to reconcile loss before tax to net cash flows:</i>		
Depreciation and Amortization	248.24	482.53
Net foreign exchange differences	-	-
Finance income	(36.10)	(9.76)
Finance cost	226.03	235.35
Deferred Tax Assets	37.99	-
Re-measurement gains/ (losses) on defined benefit plan	8.92	(2.31)
<i>Working capital adjustments:</i>		
(Increase)/ decrease in trade receivables	(572.87)	482.14
(Increase)/ decrease in inventories	(1,055.09)	(1,347.49)
(Increase)/ decrease in financial assets	(354.17)	(34.23)
Increase/ (decrease) in trade payables	2,517.41	(52.17)
Increase/ (decrease) in provisions	48.05	15.40
Increase/ (decrease) in other liabilities	14.44	43.34
	1,617.37	165.95
Income tax paid (net of refund)	(76.52)	-
Net cash flows from / (used in) operating activities (A)	1,540.85	165.95
Investing activities		
Purchase of property, plant and equipment	(9.73)	(27.78)
Purchase of intangible assets	(820.77)	(260.00)
Investment made in Capital Work in Progress	348.26	(348.26)
Investment made in subsidiary and others	-	-
Interest received	36.10	9.76
Net cash flows from / (used in) investing activities (B)	(446.15)	(626.28)
Financing activities		
Proceeds from borrowings, net	937.56	(56.50)
Repayment of unsecured loans	90.52	(46.01)
Change in Non current assets	(1,902.57)	31.84
Issue of share capital	-	480.00
Interest paid (gross)	(226.03)	(235.35)
Securities Premium	-	300.00
	-	-
Net cash flows from / (used in) financing activities (C)	(1,100.52)	473.99
Net increase/ (decrease) in cash and cash equivalents	(5.82)	13.66
Cash and cash equivalents at the beginning of the year (refer note 10)	171.49	157.84
Cash and cash equivalents at the end of the period (refer note 10)	165.68	171.49

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
 UDIN: 25222450BMIVEL3194

Place: Hyderabad
 Date: 28/05/2025





INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF ACS TECHNOLOGIES LIMITED (Formerly Known as LN INDUSTRIES INDIA LIMITED).

REPORT ON THE AUDIT OF THE STANDALONE FINANCIAL RESULTS

OPINION

We have audited the accompanying statement of standalone financial results of ACS TECHNOLOGIES LIMITED (Formerly Known as LN INDUSTRIES INDIA LIMITED) ("hereinafter referred to as the Company"), for the year ended 31st March,2025 (the "Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid statement of standalone financial results:

- (i) are presented in accordance with the requirements of the Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principals laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the standalone net profit and other comprehensive income and other financial information of the Company for the year ended 31 March,2025.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by The Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Companies Act 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained by us is sufficient and appropriate to provide a basis for our opinion on the standalone financial results.



MANAGEMENT'S RESPONSIBILITIES FOR THE STANDALONE FINANCIAL RESULTS

These Standalone financial results, is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited Standalone Financial Statements as at year ended 31 March, 2025. This responsibility includes preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE STANDALONE FINANCIAL RESULTS

Our objectives are to obtain reasonable assurance about whether the standalone financials result as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the standalone financials results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

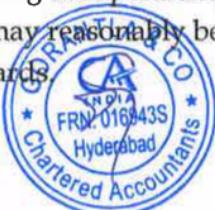


- Identify and assess the risks of material misstatement of the Standalone Financials Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion and express an opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the standalone financial results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



OTHER MATTERS

The Standalone financial results include the results for the quarter ended 31 March,2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review as required under the Listing Regulations.

For Gorantla & Co
Chartered Accountants
Firm's Registration No.: 016943S


Sri Ranga Gorantla
Partner

Membership No.: 222450
UDIN: 25222450BMIVEJ7457



Place: Hyderabad
Date: 28th May,2025

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

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH 2025

(All amount in lakhs except as stated)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Revenue from operations					
	(a) Income from operations	4,092.08	3,608.63	2,876.54	12,658.05	8,199.40
	(b) Other income	8.12	-	(3.11)	36.09	9.76
	Total Revenue from operations (a+b)	4,100.20	3,608.63	2,873.43	12,694.14	8,209.16
2	Expenses					
	(a) Cost of operations	3,333.24	3,555.28	2,552.60	11,580.87	7,482.32
	(b) Change Inventories	231.95	(509.46)	(541.22)	(1,156.75)	(1,386.30)
	(c) Employee benefits expense	213.25	214.61	288.08	888.88	752.85
	(d) Finance cost	112.35	47.04	74.94	236.91	235.43
	(e) Depreciation and amortization expense	(118.45)	126.42	171.10	257.41	488.11
	(f) Other expenditure	100.84	71.34	161.32	320.17	274.70
	Total expenses (a+b+c+d)	3,873.18	3,505.23	2,706.82	12,127.49	7,847.11
3	Profit / (Loss) from operations before exceptional items	227.02	103.40	166.61	566.65	362.05
4	Exceptional item	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before tax (3-4)	227.02	103.40	166.61	566.65	362.05
6	Tax expense					
	- Current tax	37.89	17.53	25.11	94.91	54.48
	- Deferred tax	3.51	21.46	(90.25)	(11.96)	(119.08)
7	Net Profit / (Loss) from ordinary activities after tax (5-6)	185.62	64.41	231.75	483.70	426.65
8	Extraordinary Items	-	-	-	-	-
9	Net Profit / (Loss) for the period (7-8)	185.62	64.41	231.75	483.70	426.65
10	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	-	(2.31)	8.92	(2.31)
11	Total comprehensive income	194.54	64.41	229.44	492.62	424.34
	(a) Owners of the Company	194.53	57.26	229.44	480.02	421.03
	(b) Non-Controlling Interests	0.01	7.16	-	12.60	3.31
12	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
13	Other equity excluding revaluation reserves				3,838.38	3,345.76
14.i	Earnings per share (before extraordinary items)					
	(a) Basic	0.31	0.11	0.38	0.80	0.74
	(b) Diluted	0.31	0.11	0.38	0.80	0.74
14.ii	Earnings per share (after extraordinary items)					
	(a) Basic	0.31	0.11	0.38	0.80	0.74
	(b) Diluted	0.31	0.11	0.38	0.80	0.74

Notes:

- The Audited Consolidated financial results of ACS Technologies Limited ("the Company") and its subsidiaries (together referred as "the Group") have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure
- The Audited Consolidated financial results for the quarter and year ended 31-03-2025 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors of the Company at their meetings held on 28-05-2025.
- The Audited Consolidated financial results of the Company for the quarter and year ended 31-03-2025, have been reviewed by the statutory auditors and they have issued an unmodified review report on the same. The review report of the statutory auditors is being filed with the BSE Limited ('BSE') and is also available on the Company's website.
- The Audited consolidated financial results for the quarter and Nine Months ended 31-03-2025 includes financial results of its subsidiary namely IOTIQ Innovations Private Limited
- 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.
- Previous year/ period figures have been regrouped and recast, wherever necessary, in line with current period presentation.

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

Ashok Kumar Ruddharaju
CMD
DIN : 03389822

Place: Hyderabad
Date : 28/05/2025



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

Consolidated Balance Sheet as at March 31, 2025

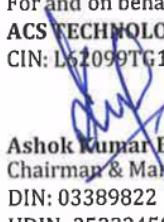
(All amounts in Lakhs)

	Notes	As at 31-03-2025	As at 31-03-2024
Assets			
Non-current assets			
Property, plant and equipment	3.1	323.67	354.40
Capital work in progress	3.2	-	348.26
Goodwill	3.3	2,429.10	2,429.10
Other Intangible assets	4	1,619.01	944.19
Intangible Assets under development		-	47.50
Financial assets			
Investment	5	200.00	200.00
Other non-current assets	10	2,189.16	286.60
		6,760.94	4,610.04
Current assets			
Inventories	6	4,003.32	2,846.57
Financial assets			
Trade receivables	7	4,728.80	4,134.64
Cash and cash equivalents	8	25.48	33.20
Bank balances other than cash and cash equivalent	8	146.44	145.12
Other financial assets	9	96.96	47.26
Other current assets	10	640.98	274.10
		9,641.98	7,480.88
Total assets		16,402.92	12,090.93
Equity and liabilities			
Equity			
Equity share capital	11	6,074.19	6,074.19
Other equity	12	3,818.41	3,338.39
Non Controlling Interest		19.97	7.37
		9,912.57	9,419.95
Liabilities			
Non-current liabilities			
Financial liabilities			
Borrowings	13	614.72	524.20
Provisions	17	57.59	41.16
Deferred tax liabilities (net)	14	40.39	1.67
		712.70	567.03
Current liabilities			
Financial liabilities			
Borrowings	13	2,130.56	1,069.74
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		3,329.37	811.54
Other current liabilities	16	170.35	110.05
Provisions	17	52.46	58.14
Current Tax Liabilities (Net)	18	94.91	54.48
		5,777.64	2,103.95
Total liabilities		6,490.35	2,670.98
Total equity and liabilities		16,402.92	12,090.93

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: L61099TG1993PLC015268


Ashok Kumar Buddharaju
 Chairman & Managing Director
 DIN: 03389822
 UDIN: 25222450BMIVEM9966

Place: Hyderabad
 Date: 28/05/2025



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

Statement of Consolidated Cash Flows for the year ended March 31, 2025

(All amounts in Lakhs)

	31-Mar-25	31-Mar-24
Operating activities		
Profit / (Loss) before tax	566.65	362.05
<i>Adjustments to reconcile loss before tax to net cash flows:</i>		
Depreciation and Amortization	257.41	488.11
Finance income	(36.10)	(9.76)
Finance cost	236.91	235.43
Adjustmern of Non Controlling Interest	(12.60)	(6.88)
Re-measurement gains/ (losses) on defined benefit plan	8.92	(2.31)
<i>Working capital adjustments:</i>		
(Increase)/ decrease in trade receivables	(594.16)	478.44
(Increase)/ decrease in inventories	(1,156.75)	(1,386.30)
(Increase)/ decrease in financial assets	(416.58)	139.16
Increase/ (decrease) in trade payables	2,517.83	(49.02)
Increase/ (decrease) in provisions	10.75	27.81
Increase/ (decrease) in other liabilities	100.74	46.11
	1,483.01	322.84
Income tax paid (net of refund)	44.23	1.50
Net cash flows from / (used in) operating activities (A)	1,438.79	321.34
Investing activities		
Purchase of property, plant and equipment	(15.73)	(27.78)
Purchase of intangible assets	(885.78)	(272.46)
Investment made in Capital Work in Progress	348.26	(348.26)
Investment made in subsidiary and others	47.50	-
Interest received	36.10	9.76
Net cash flows from / (used in) investing activities (B)	(469.65)	(638.74)
Financing activities		
Proceeds from borrowings, net	1,060.82	(56.50)
Repayment of unsecured loans	90.52	(194.58)
Change in Non current assets	(1,902.57)	31.84
Non Controlling Interest	12.60	6.88
Issue of share capital	-	480.00
Interest paid (gross)	(236.91)	(235.43)
Securities Premium	-	300.00
Net cash flows from / (used in) financing activities (C)	(975.54)	332.21
Net increase/ (decrease) in cash and cash equivalents	(6.40)	14.81
Cash and cash equivalents at the beginning of the year (refer note 10)	178.32	163.51
Cash and cash equivalents at the end of the period (refer note 10)	171.92	178.32

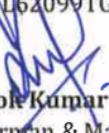
The accompanying notes are an integral part of the consolidated financial statements

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: 25222450BMIVEM9966



Place: Hyderabad

Date: 28/05/2025

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF ACS TECHNOLOGIES LIMITED (Formerly Known as LN INDUSTRIES INDIA LIMITED).

REPORT ON THE AUDIT OF THE CONSOLIDATED FINANCIAL RESULTS

OPINION

We have audited the accompanying statement of Consolidated Financial Results of ACS TECHNOLOGIES LIMITED (Formerly Known as LN INDUSTRIES INDIA LIMITED) ("the Holding Company") and its subsidiary (the Company and its subsidiary together referred to as the "Group"), for the year ended 31 March 2025 (the "Statement"), being submitted by the holding company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement includes the results of the subsidiaries:

Name of the Subsidiary	Nature
IOTIQ INNOVATIONS PRIVATE LIMITED	Subsidiary incorporated in India

- (i) are presented in accordance with the requirements of the Regulation 33 of the Listing Regulations; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principals laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the consolidated net profit and other comprehensive income, and other financial information of the Group for the year ended 31 March 2025.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Instituted of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



MANAGEMENT'S RESPONSIBILITIES FOR THE CONSOLIDATED FINANCIAL RESULTS

This statement, which includes Consolidated financial results which is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The statement has been compiled from the Consolidated Financial Statements for the year ended 31 March 2025. This responsibility includes the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group in accordance with recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. The respective Boards of Directors of entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that gives a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of the preparation of this Consolidated Financial Results by the Board of Directors of the holding company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Boards of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Boards of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Boards of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of each company.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL RESULTS

Our objectives are to obtain reasonable assurance about whether the Consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected



to influence the economic decisions of users taken on the basis of the Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report and complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

We communicate with those charged with governance of the company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and



significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable

OTHER MATTERS

- 1) The Consolidated Financial Results includes the results for the quarter ended March 31,2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31,2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us. Our report is not modified in respect of this matter.
- 2) The financial information include the details of one subsidiary which reflect total assets of Rs 382.68 lakhs as at March 31,2025 and total revenues of Rs 328.99 lakhs and Rs 1503.95 lakhs for the quarter ended and year ended March 31,2025 respectively, total net profit after tax Rs 0.01 lakhs and Rs 25.71 lakhs for quarter and year ended March 31,2025 respectively and total comprehensive income of Rs 0.01 and Rs 25.71 lakhs for the quarter and year ended March 31,2025 respectively and net cash outflows of Rs 0.59 lakhs for the year ended March 31,2025 as considered in the statement. This financial information has been audited by other auditor whose reports have been furnished to us by the management and our opinion and conclusion on the statement in so far as it related to the amounts and disclosures included in respect of this subsidiary is based solely on the reports of the other auditor and the procedures performed by us as stated under Auditor's Responsibilities section above.
Our opinion is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditor.

For Gorantla & Co
Chartered Accountants
Firm's Registration No.: 016943S

Sri Ranga Gorantla
Partner
Membership No.: 222450
UDIN: 25222450BMIVEK1741



Place: Hyderabad
Date: 28th May,2025



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

Date: 28.05.2025

To
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai- 400 001
BSE Scrip Code: 530745

Dear Sir/Madam,

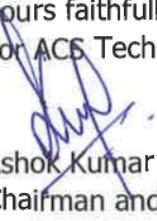
Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Declaration

I, Mr. Ashok Kumar Buddharaju, Chairman and Managing Director of the company do hereby state and declare, as required pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFDiCMDI5612016 dated May 27, 2016, that the Statutory Auditors' Report on the Financial Statements (Standalone and Consolidated) for the Financial Year ended 31st March 2025 are with unmodified opinion.

Request you to kindly take the same on record.

Thanking You,
Yours faithfully,
For ACS Technologies Limited


Ashok Kumar Buddharaju
Chairman and Managing Director
DIN NO: 03389822



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 - 520010. Tel : +91 89785 66262