

GACM TECHNOLOGIES LIMITED

(Formerly Known as Stampede Capital Limited)

Date: May 23, 2024

To,
The Secretary,
Listing Department
BSE Limited
P.J Towers, Dalal Street, Fort,
Mumbai - 400 001

To,
The Manager,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza. 5thFloor, Plot No. C/1, G Block
Bandra-Kurla Complex, Bandra (E), Mumbai-
400051, Maharashtra.

SCRIP CODE: 531723 / 570005

SYMBOL: GATECH / GATECHDVR

SUBJECT: OUTCOME FOR MEETING OF THE BOARD OF DIRECTORS OF GACM TECHNOLOGIES LIMITED ("THE COMPANY") HELD ON THURSDAY, MAY 23, 2024.

REFERENCE: REGULATION 30 READ WITH SCHEDULE III OF THE SECURITIES AND EXCHANGE BOARD OF INDIA ("SEBI") (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 ("THE LISTING REGULATIONS") READ WITH SEBI CIRCULAR CIR/CFD/CMD/4/2015 DATED SEPTEMBER 09, 2015.

Dear Sir/Madam,

In furtherance to the captioned subject and mentioned reference, we wish to inform you that the Board of Directors of the Company in its meeting held today i.e., Thursday, May 23, 2024, has *inter-alia* considered and approved:

1. Audited Standalone and Consolidated Financial Results of the Company along with Audit Report for the quarter and year ended March 31, 2024. **(Annexed hereto and marked as Annexure-A)**
2. Declaration of unmodified opinion expressed by Statutory Auditors of the Company. **(Annexed hereto and marked as Annexure-B)**
3. Appointment of M/s. GANTA & CO., Chartered Accountants as Internal Auditors of the Company for Financial Year 2024-25. **(Brief Profile is attached herewith as Annexure - C)**
4. Appointment of M/s N. K. Singhai & Associates, Company Secretaries as Secretarial Auditors of the Company for Financial Year 2023-24. **(Brief Profile is attached herewith as Annexure - D)**
5. Retirement of Mr. Naveen Parashar, Director of the Company, by Rotation and not being re-appointed. **(Brief Profile is attached herewith as Annexure - E)**
6. Appointment of Mr. Narendra Babu Mugatha (DIN: 09586138) as the Non-Executive Non-Independent Director of the Company. **(Brief Profile is attached herewith as Annexure - F)**

REGISTERED OFFICE: KURA Towers, 10th Floor, D. No. 1-11-254 & 1-11-255 S.P. Road, Begumpet, Hyderabad-500016, Telangana, India.

CIN: L67120TG1995PLC020170

WEBSITE: <https://www.gacmtech.com/> **EMAIL ID:** cs@gacmtech.com

CONTACT: 040-69086900/84

GACM TECHNOLOGIES LIMITED

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BRIEF CREDENTIALS OF THE MEETING ARE AS FOLLOWS:

Sr. No.	Particulars	Details
1.	Intimation under Regulation 29 for Board Meeting	May 16, 2024
2.	Day & Date of Board Meeting	Thursday, May 23, 2024
3.	Place of Board Meeting	Kura Towers, 10 th floor, D. No.1-11-254 & 1-11-255, S.P. Road, Begumpet, Hyderabad - 500016, Telangana, India
4.	Commencement Time	03:30 P.M. (IST)
5.	Concluded Time	04:30 P.M. (IST)
6.	Reporting Period	Quarter and Year ended March 31, 2024
7.	Type of Financial Results	Audited Standalone and Consolidated Financial Results
8.	List of Entity included in Consolidated Financial Results	GAYIADI Fintech Private Limited (Wholly-owned Subsidiary of the Company)
9.	Website	This information contained in this outcome is also available on the Company's website www.gacmtech.com/static/company-financials.aspx , on the website of the National Stock Exchange of India Limited www.nseindia.com and BSE Limited www.bseindia.com
10.	Newspaper Publication	An extract of the aforementioned results would be published in the newspapers in accordance with the Listing Regulations.

We request you to take the same on record.

Thanking You,
Yours faithfully,

For and on behalf of GACM TECHNOLOGIES LIMITED

Sujata Suresh Jain
Company Secretary & Compliance Officer
Membership No.: A59706
Place: Hyderabad
Encl: A.A

REGISTERED OFFICE: KURA Towers, 10th Floor, D. No. 1-11-254 & 1-11-255 S.P. Road, Begumpet, Hyderabad-500016, Telangana, India.

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GACM TECHNOLOGIES LIMITED

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ANNEXURE-B

To,
The Secretary,
Listing Department
BSE Limited
P.J Towers, Dalal Street, Fort,
Mumbai - 400 001

To,
The Manager,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza. 5thFloor, Plot No. C/1, G Block
Bandra-Kurla Complex, Bandra (E), Mumbai-
400051, Maharashtra.

SCRIP CODE: 531723 / 570005

SYMBOL: GATECH / GATECHDVR

SUBJECT: DECLARATION WITH RESPECT TO AUDITOR'S REPORT WITH UNMODIFIED OPINION TO THE STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE FINANCIAT YEAR ENDED MARCH 31, 2024.

REFERENCE: REGULATION 33(3)(D) OF THE SECURITIES AND EXCHANGE BOARD OF INDIA ("SEBI") (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 ("THE LISTING REGULATIONS").

Dear Sir/Madam,

In furtherance to the captioned subject and mentioned reference, we hereby declare that the Statutory Auditor of the Company has not expressed any modified opinion in its Audit Report issued on Audited Standalone and Consolidated Financial Results of the Company for the Financial Year ended March 31, 2024 which have been approved by the Board of Directors of the Company at the meeting held today i.e., Thursday, May 23, 2024.

We request you to take the same on record.

Thanking You,
Yours faithfully,

For and on behalf of GACM TECHNOLOGIES LIMITED

Jonna Venkata Tirupati Rao
Managing Director
DIN: 07125471
Date: May 23, 2024
Place: Hyderabad

REGISTERED OFFICE: KURA Towers, 10th Floor, D. No. 1-11-254 & 1-11-255 S.P. Road, Begumpet, Hyderabad-500016, Telangana, India.

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GACM TECHNOLOGIES LIMITED

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ANEEXURE - C

BRIEF DETAILS OF APPOINTMENT OF INTERNAL AUDITOR OF THE COMPANY FOR THE FINANCIAL YEAR 2024-25

We further submit the following details as required under Regulation 30 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("The Listing Regulations") read with SEBI circular CIR/CFD/CMD/4/2015 dated September 09, 2015.

Name of the Firm	GANTA & CO., Chartered Accountants
Date of Appointment	May 23, 2024
Financial Year	2024-25
Term of Appointment	As per Appointment Letter issued
Reason of Appointment	In accordance with the provisions of Section 138 of Companies Act, 2013, the Company has appointed Internal Auditor for conducting the Internal Audit of the Company for Financial Year 2023-24.
Brief Profile	GANTA & Co. is a firm of experienced Chartered Accountants providing specialized services in the area of Audit & Assurance, direct and Indirect Tax, Business Advisory, Accounting and Regulatory compliances providing Specialized Quality Services with client needs and servicing at the center.

REGISTERED OFFICE: KURA Towers, 10th Floor, D. No. 1-11-254 & 1-11-255 S.P. Road, Begumpet, Hyderabad-500016, Telangana, India.

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GACM TECHNOLOGIES LIMITED

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ANEEXURE – D

BRIEF DETAILS OF APPOINTMENT OF INTERNAL AUDITOR OF THE COMPANY FOR THE FINANCIAL YEAR 2023-24

We further submit the following details as required under Regulation 30 of the Securities and Exchange Board of India (“SEBI”) (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“The Listing Regulations”) read with SEBI circular CIR/CFD/CMD/4/2015 dated September 09, 2015.

Name of the Firm	N. K. SINGHAI & ASSOCAITED
Date of Appointment	May 23, 2024
Financial Year	2023-24
Term of Appointment	As per Appointment Letter issued
Reason of Appointment	In accordance with the provisions of Section 204 of Companies Act, 2013, the Company has appointed a Secretarial Auditor for conducting the Secretarial Audit of the Company for Financial Year 2023-24.
Brief Profile	The firm is providing various professional services in the field of Corporate legal Compliance, Secretarial Audit, Corporate Governance Audit, Corporate Litigation, Corporate Restructuring, obtaining Regulatory Approvals, Incorporation of Companies and LLP etc.

REGISTERED OFFICE: KURA Towers, 10th Floor, D. No. 1-11-254 & 1-11-255 S.P. Road, Begumpet, Hyderabad-500016, Telangana, India.

CIN: L67120TG1995PLC020170

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GACM TECHNOLOGIES LIMITED

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ANNEXURE - E

Sr. No.	Details	Particulars
1.	Reason for Change	Mr. Naveen Parashar has retired by rotation and not being re-appointed as the Director of the Company
2.	Date of Cessation (as applicable)	Thursday, May 23, 2024
3.	Brief Profile (in case of appointment)	Not Applicable
4.	Disclosure of relationship between directors (in case of appointment of a director)	Not Applicable

REGISTERED OFFICE: KURA Towers, 10th Floor, D. No. 1-11-254 & 1-11-255 S.P. Road, Begumpet, Hyderabad-500016, Telangana, India.

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GACM TECHNOLOGIES LIMITED

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ANNEXURE-F

DETAILS UNDER REGULATION 30 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 READ WITH SEBI CIRCULAR CIR/CFD/CMD/4/2015 DATED SEPTEMBER 09, 2015.

Sr. No	Details	Particular
1.	Reason for change	Appointment
2.	Name	Mr. Narendra Babu Mugatha (DIN: 09586138)
3.	Type	Non-Executive Non-Independent Director
4.	Date of Birth	01/04/1981
5.	Date of Appointment	May 23, 2024
6.	Terms of Appointment	As a Non-Executive, Non-Independent Director of the Company subject to approval of Members.
7.	Qualification	Masters of Business Administration (MBA)
8.	Brief Profile	Mr Mugatha Narendra Babu Qualified for his Master of Business Administration degree from Andra Loyola College Vijayawada. Holds 20 Years of Strong Work Experience. Career started with the Automobile industry Under sales and Marketing. Stepped into Banking in 2007 and continued till 2022. Had 17 Years of Strong Operational, Sales, and Marketing experience in Retail branch banking. Handled Various Locations in Andra and Telangana with a Sizeable team. Handling Customer support and Operations department for a Financial Sales and Distribution management company for the last 2 years
9.	Disclosure of relationships between Directors	Mr. Narendra Babu Mugatha (DIN: 09586138) is related to existing Promoter of the Company as on date.
10.	Information as required pursuant to BSE and NSE Circular with Ref. No. LIST/COMP/14/2018-19 dated June 20, 2018 and NSE/CML/2018/24 dated June 20, 2018 respectively.	Mr. Narendra Babu Mugatha (DIN: 09586138) as Non-Executive Non-Independent Director of the Company. The Nomination and Remuneration Committee & Board of Directors of the Company has verified and confirmed from him that he is not debarred from holding the office of Director pursuant to any SEBI order or any other such authority. Accordingly, we hereby affirm that Mr. Narendra Babu Mugatha is not debarred from holding the office of director by virtue of any SEBI order or any other such authority.

REGISTERED OFFICE: KURA Towers, 10th Floor, D. No. 1-11-254 & 1-11-255 S.P. Road, Begumpet, Hyderabad-500016, Telangana, India.

CIN: L67120TG1995PLC020170

WEBSITE: <https://www.gacmtech.com/> **EMAIL ID:** cs@gacmtech.com

CONTACT: 040-69086900/84

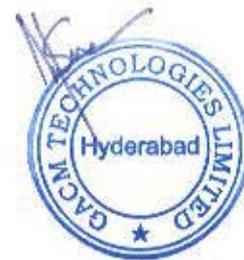


TECHNOLOGIES LIMITED

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2024

Figures ₹ In Lakhs

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		(Audited) (Refer Note 4)	(Unaudited)	(Audited) (Refer Note 4)	(Audited)	(Audited)
1	Revenue from operations					
	(a) Income from operations	213.27	142.42	341.48	721.03	957.97
	(b) Other income	1.37	0.43	0.77	3.12	5.85
	Total Revenue from operations (a+b)	214.64	142.85	342.25	724.15	963.82
2	Expenses					
	(a) Cost of operations	1.82	5.56	155.39	11.48	516.76
	(b) Employee benefits expense	60.78	58.11	19.56	293.25	227.26
	(c) Finance cost	26.12	12.18	74.76	63.44	105.60
	(d) Depreciation and amortization expense	17.97	17.00	17.39	71.26	69.20
	(e) Other expenditure	76.10	21.01	56.75	174.28	166.63
	Total expenses (a+b+c+d+e)	182.79	113.86	323.85	613.71	1,085.45
3	Profit / (Loss) from operations before exceptional items	31.85	28.99	18.40	110.44	(121.63)
4	Exceptional item					
	Provision for impairment of investments	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	31.85	28.99	18.40	110.44	(121.63)
6	Tax expense / (benefit)					
	a. Current tax	4.31	4.52	-	16.57	-
	b. Minimum alternative tax	(4.31)	(4.52)	-	(16.57)	-
	c. Deferred tax	-	-	-	-	-
7	Net Profit / (Loss) for the period (5-6)	31.85	28.99	18.40	110.44	(121.63)
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	-	-	-	-	-
	Total Other Comprehensive income (8(a) + 8(b))	-	-	-	-	-
9	Total comprehensive income (7+8)	31.85	28.99	18.40	110.44	(121.63)
10	Paid-up equity share capital	3,993.96	3,993.96	2,870.60	3,993.96	2,870.60
	(Face value of ₹ 1/- each per share)					
11	Other equity for the year	-	-	-	(3,291.74)	(3,540.04)
12	Earnings per share					
	(a) Basic	0.0080	0.0073	0.0064	0.0277	(0.0424)
	(b) Diluted	0.0080	0.0073	0.0064	0.0277	(0.0424)



Standalone Balance Sheet as at 31 March 2024

(Figures ₹ In Lakhs)

Particulars	As at	
	31.03.2024	31.03.2023
	Audited	Audited
ASSETS		
Non-current Assets		
(a) Property, plant and equipment	81.85	112.45
(b) Intangible assets	17.61	58.27
(c) Assets under development	-	-
(d) Financial asset		
(i) Investments	15.00	15.00
(ii) Other receivables	316.80	358.30
(iii) Tax assets	81.64	65.07
(e) Other non-current assets	248.44	144.95
Total Non-current Assets	761.34	754.04
Current Assets		
(a) Financial assets		
(i) Cash and cash equivalents	102.68	82.89
(ii) Trade receivables	674.56	96.32
(iii) Other current financial assets	187.97	301.34
Total Current Assets	965.21	480.55
Total Assets	1,726.55	1,234.59
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	3,993.96	2,870.60
(b) Other Equity	(3,291.74)	(3,540.05)
Total Equity	702.22	(669.45)
LIABILITIES		
Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	785.47	1,720.49
Total Non-current Liabilities	785.47	1,720.49
Current liabilities		
(a) Financial liabilities		
(i) Trade Payables	-	150.00
(b) Other current liabilities	211.53	24.95
(c) Provisions	27.33	8.60
Total Current Liabilities	238.86	183.55
Total Liabilities	1,024.33	1,904.04
Total Equity and Liabilities	1,726.55	1,234.59

Notes:

- The above audited standalone financial results for the quarter and year ended 31 March 2024 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 23 May 2024 and have been audited by the statutory auditors of the Company.
- The above financial results are also available on the stock exchanges websites i.e. www.bseindia.com, www.nseindia.com and the Company website www.stampedecap.com.
- The Company is engaged only in the business of financial consultancy services. Accordingly, there are no separate reportable segments as per Ind AS 108 on Operating Segment.
- The figures of the quarter ended 31 March 2024 and 31 March 2023 are the balancing figures between the audited figures with respect to full financial year and published unaudited year to date figures upto the third quarter ended 31 December 2023 and 31 December 2022 respectively, which were subject to limited review.
- Previous year/ period figures have been regrouped and recast, wherever necessary, in line with current period presentation.

GACM Technologies Limited

Srinivas Maya
Wholtime Director
DIN : 08679514

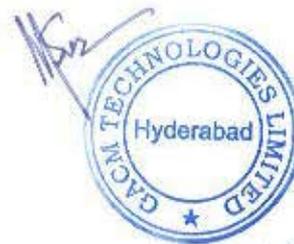
Place: Hyderabad
Date : 23.05.2024



Stampede Capital Limited
Standalone Cash Flow Statement for the year ended 31 March 2024

(Figures ₹ In Lakhs)

Particulars	For the year ended	
	31.03.2024	31.03.2023
A. Cash flow from / (used in) Operating Activities:		
Net Profit/(Loss) before tax	110.44	(121.63)
<i>Adjustments for:</i>		
Depreciation	71.26	69.19
Interest expenses	63.44	105.60
Interest earned	(3.08)	(3.85)
Operating profit / (loss) before working capital changes	242.06	49.31
Adjustments for working capital changes:		
Increase / (Decrease) in Other Non-Current Assets	(120.07)	13.60
Increase / (Decrease) in Other Current Assets	(536.72)	10.09
(Increase) / Decrease in trade receivables	113.37	(89.08)
(Increase) / Decrease in trade payables	(150.00)	150.00
(Increase) / Decrease in Other Current Liabilities	205.31	(115.49)
Cash generated from / (used in) Operations	(488.11)	(30.88)
Less: Direct taxes paid/ reversed	-	-
Net Cash flow from / (used in) Operating Activities	(246.05)	18.43
Cash flow from/ (used in) Investing Activities:		
Purchase of fixed assets	-	(22.44)
Interest received	3.08	3.85
Net Cash flow from / (used in) Investing Activities	3.08	(18.59)
C. Cash flow from (used in) Financing Activities:		
Proceeds from borrowings	(671.30)	48.95
Issue of share capital	997.50	54.29
Interest expenses	(63.44)	(105.60)
Net Cash flow from / (used in) Financing Activities	262.76	(2.36)
Net Increase / (Decrease) in Cash and Cash Equivalents	19.79	(2.52)
Cash and Cash Equivalents at the beginning of the year	82.89	85.41
Cash and Cash Equivalents at the end of the year	102.68	82.89
Components of Cash and Cash Equivalents :		
Cash on hand	0.01	0.01
With Scheduled Banks		
- in Current accounts	21.67	1.88
- in Fixed deposits with banks	81.00	81.00
	102.68	82.89





Gorantla & Co

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF GACM TECHNOLOGIES LIMITED
(Formerly STAMPEDE CAPITAL LIMITED)

Opinion

We have audited the accompanying statement of Standalone Financial Results of **GACM TECHNOLOGIES LIMITED (Formerly STAMPEDE CAPITAL LIMITED)** ("the Company"), for the quarter and year ended March 31, 2024 (the "Statement"), 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").

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

- (i) is 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 net profit and total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2024.

Basis for Opinion

We conducted our audit of the statement 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 for the quarter and year ended March 31, 2024 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 is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Standalone Financial Results

This statement, which includes 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 Interim Condensed Standalone Financial Statements as at and for the quarter and year ended March 31, 2024. This responsibility includes preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit 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 is 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 financial reporting process of the Company

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 scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financials Results, whether due to fraud or error, and perform audit procedures responsive to those risks,



and to 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 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 made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosure made by the Board of Directors in terms of the requirements specified under regulation 33 of the Listing Regulations.
- 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 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.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the company to express an opinion on the Standalone Financial Results.

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 Statement includes the results for the quarter ended March 31,2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31,2024 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



Sriranga Gorantla
Partner

Membership No.: 222450
UDIN: 24222450BKCMGU6049



Place: Hyderabad
Date: 23-05-2024



TECHNOLOGIES LIMITED

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2024

Figures ₹ In Lakhs

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		(Audited) (Refer Note 4)	(Unaudited)	(Audited) (Refer Note 4)	(Audited)	(Audited)
1	Revenue from operations					
	(a) Income from operations	219.77	149.17	361.28	747.43	1,038.55
	(b) Other income	2.20	0.43	0.77	3.96	5.85
	Total Revenue from operations (a+b)	221.97	149.60	362.05	751.39	1,044.40
2	Expenses					
	(a) Cost of operations	1.82	5.56	160.39	11.48	568.74
	(b) Employee benefits expense	65.78	63.11	21.81	313.25	239.54
	(c) Finance cost	26.12	12.18	74.76	63.44	105.60
	(d) Depreciation and amortization expense	18.58	17.62	18.00	73.72	70.32
	(e) Other expenditure	76.71	21.27	60.14	175.37	176.51
	Total expenses (a+b+c+d+e)	189.01	119.74	335.10	637.26	1,160.71
3	Profit / (Loss) from operations before exceptional items	32.96	29.86	26.95	114.13	(116.31)
4	Exceptional item					
	Provision for impairment of investments	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	32.96	29.86	26.95	114.13	(116.31)
6	Tax expense / (benefit)					
	a. Current tax	4.68	4.92	1.31	17.63	1.31
	b. Minimum alternative tax	(4.31)	(4.52)	-	(16.57)	-
	c. Deferred tax	(0.29)	(0.14)	0.07	(0.27)	0.07
7	Net Profit / (Loss) for the period (5-6)	32.88	29.60	25.57	113.34	(117.69)
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	-	-	-	-	-
	Total Other Comprehensive income (8(a) + 8(b))	-	-	-	-	-
9	Total comprehensive income	32.88	29.60	25.57	113.34	(117.69)
10	Paid-up equity share capital	3,993.96	3,993.96	2,870.60	3,993.96	2,870.60
	(Face value of ₹ 1/- each per share)					
11	Other equity for the year	-	-	-	(3,280.78)	(3,531.99)
12	Earnings per share					
	(a) Basic	0.0082	0.0074	0.0089	0.0284	(0.0410)
	(b) Diluted	0.0082	0.0074	0.0089	0.0284	(0.0411)



Audited Consolidated Balance Sheet as at 31 March 2024

(Figures ₹ In Lakhs)

Particulars	As at	
	31.03.2024	31.03.2023
	Audited	Audited
ASSETS		
Non-current Assets		
(a) Property, plant and equipment	91.21	124.27
(b) Intangible assets	17.61	58.27
(c) Assets under development	-	-
(d) Financial asset		
(i) Other receivables	397.65	358.30
(ii) Tax assets	81.64	65.07
(e) Deferred tax assets	0.20	-
(f) Other non-current assets	269.74	174.95
Total Non-current Assets	858.05	780.86
Current Assets		
(a) Financial assets		
(i) Cash and cash equivalents	104.76	84.28
(ii) Trade receivables	687.69	140.49
(iii) Other current financial assets	193.92	301.69
Total Current Assets	986.37	526.46
Total Assets	1,844.42	1,307.32
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	3,993.96	2,870.60
(b) Other Equity	(3,280.78)	(3,531.99)
Total Equity	713.18	(661.39)
LIABILITIES		
Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	884.85	1,720.31
(b) Deferred tax liability	-	0.07
Total Non-current Liabilities	884.85	1,720.38
Current liabilities		
(a) Financial liabilities		
(i) Trade Payables	-	210.66
(b) Other current liabilities	218.01	27.78
(c) Provisions	28.38	9.89
Total Current Liabilities	246.39	248.33
Total Liabilities	1,131.24	1,968.71
Total Equity and Liabilities	1,844.42	1,307.32

Notes:

- The above audited consolidated financial results for the quarter and year ended 31 March 2024 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 23 May 2024 and have been audited by the statutory auditors of the Company.
- The above financial results are also available on the stock exchanges websites i.e. www.bseindia.com, www.nseindia.com and the Company website www.stampdecap.com.
- The Company is engaged only in the business of financial consultancy services. Accordingly, there are no separate reportable segments as per Ind AS 108 on 'Operating Segment'.
- The figures of the quarter ended 31 March 2024 and 31 March 2023 are the balancing figures between the audited figures with respect to full financial year and published unaudited year to date figures upto the third quarter ended 31 December 2023 and 31 December 2022, respectively, which were subject to limited review.
- Previous year/ period figures have been regrouped and recast, wherever necessary, in line with current period presentation.

**For and on behalf of the Board of
GACM Technologies Limited**

 Srinivas Maya
 Wholtime Director
 DIN : 08679514

 Place: Hyderabad
 Date: 23.05.2024

Stampede Capital Limited
Consolidated Cash Flow Statement for the year ended 31 March 2024



Particulars	For the year ended	
	31.03.2024	31.03.2023
A. <u>Cash flow from / (used in) Operating Activities:</u>		
Net Profit/(Loss) before tax	114.13	(116.31)
<u>Adjustments for:</u>		
Depreciation	73.73	70.33
Interest expenses	63.44	105.60
Interest earned	(3.12)	(3.85)
Operating profit / (loss) before working capital changes	248.18	55.77
Adjustments for working capital changes:		
Increase / (Decrease) in Other Non-Current Assets	(94.80)	7.73
Increase / (Decrease) in Other Current Assets	(586.53)	7.38
(Increase) / Decrease in trade receivables	107.76	(131.58)
B. (Increase) / Decrease in trade payables	(210.66)	210.66
(Increase) / Decrease in Other Current Liabilities	192.39	(113.03)
Cash generated from / (used in) Operations	(591.84)	(18.84)
Less: Direct taxes paid/ reversed	(1.31)	(1.46)
Net Cash flow from / (used in) Operating Activities	(344.97)	35.47
<u>Cash flow from/ (used in) Investing Activities:</u>		
Purchase of fixed assets	-	(35.38)
Interest received	3.12	3.85
Net Cash flow from / (used in) Investing Activities	3.12	(31.53)
C. <u>Cash flow from (used in) Financing Activities:</u>		
Proceeds from borrowings	(571.73)	46.01
Issue of share capital	997.50	54.29
Interest expenses	(63.44)	(105.60)
Net Cash flow from / (used in) Financing Activities	362.33	(5.30)
Net Increase / (Decrease) in Cash and Cash Equivalents	20.48	(1.36)
Cash and Cash Equivalents at the beginning of the year	84.28	85.64
Cash and Cash Equivalents at the end of the year	104.76	84.28
<u>Components of Cash and Cash Equivalents :</u>		
Cash on hand	0.01	0.01
With Scheduled Banks		
- in Current accounts	23.75	3.27
- in Fixed deposits with banks	81.00	81.00
	104.76	84.28





Gorantla & Co

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF GACM TECHNOLOGIES LIMITED (Formerly STAMPEDE CAPITAL LIMITED)

Opinion

We have audited the accompanying statement of Consolidated Financial Results of **GACM TECHNOLOGIES LIMITED (Formerly STAMPEDE CAPITAL LIMITED)** ("the Company") and its subsidiary (the Company and its subsidiary together referred to as the "Group"), for the quarter and year ended 31 March 2024 (the "Statement"), being submitted by the 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:

- (i) includes the results of the subsidiary GAYADI FINTECH PRIVATE LIMITED – wholly owned subsidiary
- (ii) is presented in accordance with the requirements of the Regulation 33 of the Listing Regulations; and
- (iii) 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 consolidated total comprehensive income, and other financial information of the Group for the quarter and year ended 31 March 2024.

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 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 Interim Condensed Consolidated Financial Statements as at and for the quarter and year ended 31 March 2024. 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 consolidated 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 Directors of the 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 have 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 the Group

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 scepticism 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 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 made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosure made by the Board of Directors in terms of the requirements specified under regulation 33 of the Listing Regulations.
- 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 ability of the Group to continue as a going concern. 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 Company 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 financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Financial Information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors.

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.

Other Matters

- The Consolidated Financial Results includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to limited review by us. Our report is not modified in respect of this matter.



- ii. We have audited and reviewed financial information of one subsidiary for the year ended March 31,2024 respectively, included in consolidated financial results, whose financial information reflect total assets of Rs 622.46 lakhs as at March 31,2024 and total revenues of Rs 6.50 lakhs and Rs 26.40 lakhs for the quarter ended and year ended March 31,2024 respectively, total net profit after tax Rs 1.14 lakhs and Rs 2.90 lakhs for quarter and year ended March 31,2024 respectively and total comprehensive income of Rs 1.14 lakhs and Rs 2.90 lakhs for the quarter and year ended March 31,2024 respectively and net cash inflows of Rs 0.68 lakhs for the year ended March 31,2024 as considered in the statement.

For Gorantla & Co
Chartered Accountants

Firm's Registration No.: 016943S



Sriranga Gorantla
Partner

Membership No.: 222450

UDIN: 24222450BKCMGW2988



Place: Hyderabad

Date: 23-05-2024