ACME UNIVERSAL SAFEZONE 9 LIMITED
(formerly Acme Universal Safezone 9 Private Limited)
CIN No: U19202MP2016PLC041903
Address: Near 12 Shop, Girwai naka, A.B. Road, Gwalior, Madhya Pradesh, India-474001.

Balance sheet as at 31st March 2026

(All amounts in ₹ Lakhs, unless otherwise stated)

Particulars	Notes	As at March 31, 2026	As at March 31, 2025
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	2	1,403.26	467.75
(b) Reserves and surplus	3	3,873.53	5,356.01
		5,276.79	**5,823.76**
(2) Non current liabilities			
(a) Long-term borrowings	4	1,383.78	1,523.97
(b) Other Non-current liabilities	5	328.02	38.90
(c) Long-term provisions	6	498.27	-
		2,210.07	**1,562.87**
(3) Current liabilities			
(a) Short-term borrowings	7	4,420.81	3,440.85
(b) Trade payables	8		
- Total outstanding dues of micro enterprises and small enterprises		1,125.75	1,145.26
- Total outstanding dues of creditors other than micro enterprises and small enterprises		1,173.85	1,250.02
(c) Other current liabilities	9	412.53	336.98
(d) Short-term provisions	10	52.47	-
		7,185.41	**6,173.11**
TOTAL		**14,672.27**	**13,559.74**
II. ASSETS			
(1) Non-current assets			
(a) Property, plant and equipment			
(i) Property, plant and equipment	11	6,278.34	3,575.36
(ii) Intangible assets	11	0.04	0.04
(ii) Capital work-in-progress	11	0.00	2,652.59
(b) Deferred tax assets (net)	12	220.30	78.09
(c) Long-term loans and advances	13	43.03	9.17
(d) Other non-current assets	14	61.63	74.85
		6,603.34	**6,390.10**
(2) Current assets			
(a) Current Investments		-	-
(b) Inventories	15	3,523.25	2,891.62
(c) Trade receivables	16	2,879.85	3,027.05
(d) Cash and other bank balances	17	326.45	255.54
(e) Short-term loans and advances	18	206.02	255.87
(f) Other current assets	19	1,133.36	739.56
		8,068.93	**7,169.64**
TOTAL		**14,672.27**	**13,559.74**
Summary of significant accounting policies	1		

The accompanying notes form an integral part of the restated financial statements.

This is the Restated Balance Sheet referred to in our report of even date.

As per our report of even date
For Ramanand & Associates
Chartered Accountants
FRN: 117776W

KARAN VINODKUMAR VERMA
Digitally signed by KARAN VINODKUMAR VERMA
Date: 2026.07.24 22:03:54 +05'30'

CA Karan Verma
Partner
M. No.: 161335
Place: Mumbai
Date: 24-07-2026
UDIN: 26161335IGTESJ7378

For and on Behalf of the Board of Directors of
ACME UNIVERSAL SAFEZONE 9 LIMITED
(formerly Acme Universal Safezone 9 Private Limited)

NITIN TIWARI
Digitally signed by NITIN TIWARI
Date: 2026.07.24 14:03:51 +05'30'

Nitin Tiwari
Managing Director
DIN: 00852402
Place : Gwalior
Date: 24-07-2026

RUCHI TIWARI
Digitally signed by RUCHI TIWARI
Date: 2026.07.24 14:09:03 +05'30'

Ruchi Tiwari
Executive Director
DIN: 00852457
Place : Gwalior
Date: 24-07-2026

SATYAM GEHLOT
Digitally signed by SATYAM GEHLOT
Date: 2026.07.24 14:10:26 +05'30'

Satyam Gehlot
Chief Financial Officer
Place : Gwalior
Date: 24-07-2026

Priya Maheshkumar Joshi
Digitally signed by Priya Maheshkumar Joshi
Date: 2026.07.24 16:31:11 +05'30'

Priya D Mody
Company Secretary and Compliance Officer
M. No. ACS56228
Place : Mumbai
Date: 24-07-2026

ACME UNIVERSAL SAFEZONE 9 LIMITED
(formerly Acme Universal Safezone 9 Private Limited)
CIN No: U19202MP2016PLC041903
Address: Near 12 Shop, Girwai naka, A.B. Road, Gwalior, Madhya Pradesh, India-474001.

ANNEXURE - II
RESTATED STATEMENT OF PROFIT AND LOSS

(All amounts in ₹ Lakhs, unless otherwise stated)

Particulars	Notes	For the period ended March 31, 2026	For the year ended March 31, 2025
Income			
Revenue from operations	20	20,400.30	18,802.75
Other income	21	513.71	730.25
Total income		**20,914.01**	**19,533.00**
Expenses:			
Cost of Materials Consumed	22	14,677.90	13,856.27
Changes in inventories of finished goods and work-in-progress	23	(221.02)	(140.00)
Employee benefit expenses	24	3,105.84	2,670.95
Finance costs	25	318.32	315.35
Depreciation and amortisation expense	11	941.08	504.60
Other expenses	26	1,321.53	1,321.46
Total expenses		**20,143.65**	**18,528.63**
Profit before Exceptional and Extraordinary Items and tax before prior period		**770.36**	**1,004.37**
Prior Period expenses		**1,121.43**	**-**
Profit before Exceptional and Extraordinary Items and tax		**(351.07)**	**1,004.37**
Exceptional Item		**-**	**-**
Profit before Extraordinary Items and tax		**(351.07)**	**1,004.37**
Extraordinary Item		**-**	**-**
Profit before Tax		**(351.07)**	**1,004.37**
Tax expense:			
Current tax	27	244.28	251.26
Deferred tax		(48.39)	(0.08)
Total tax expense		**195.89**	**251.18**
Profit for the year		**(546.96)**	**753.19**
Profit after tax		**(546.96)**	**753.19**
Earnings per equity share of face value of ₹ 100 each :	28		
Basic EPS in ₹		(3.90)	5.51
Diluted EPS in ₹		(3.90)	5.51
Summary of significant accounting policies	1		

The accompanying notes are an integral part of the restated financial statements.

This is the restated statement of profit and loss referred to in our report of even date

As per our report of even date
For Ramanand & Associates
Chartered Accountants
FRN: 117776W

KARAN VINODKUMA R VERMA Digitally signed by KARAN VINODKUMAR VERMA Date: 2026.07.24 22:04:58 +05'30'

CA Karan Verma
Partner
M. No.: 161335
Place: Mumbai
Date: 24-07-2026
UDIN: 26161335IGTESJ7378

For and on Behalf of the Board of Directors of
ACME UNIVERSAL SAFEZONE 9 LIMITED
(formerly Acme Universal Safezone 9 Private Limited)

NITIN TIWARI Digitally signed by NITIN TIWARI Date: 2026.07.24 14:04:18 +05'30'

Nitin Tiwari
Managing Director
DIN: 00852402
Place : Gwalior
Date: 24-07-2026

RUCHI TIWARI Digitally signed by RUCHI TIWARI Date: 2026.07.24 14:09:15 +05'30'

Ruchi Tiwari
Executive Director
DIN: 00852457
Place : Gwalior
Date: 24-07-2026

SATYAM GEHLOT Digitally signed by SATYAM GEHLOT Date: 2026.07.24 14:10:51 +05'30'

Satyam Gehlot
Chief Financial Officer

Place : Gwalior
Date: 24-07-2026

Priya Maheshkum ar Joshi Digitally signed by Priya Maheshkumar Joshi Date: 2026.07.24 16:31:58 +05'30'

Priya D Mody
Company Secretary and Compliance Officer
M. No. ACS56228
Place : Mumbai
Date: 24-07-2026

ACME UNIVERSAL SAFEZONE9 LIMITED
(formerly Acme Universal Safezone 9 Private Limited)
CIN No: U19202MP2016PTC41903
Near 12 Shop, Girwai naka, A.B. Road, Gwalior, Madhya Pradesh, India-474001.

ANNEXURE - III
RESTATED STATEMENT OF CASH FLOWS

(All amounts in ₹ Lakhs, unless otherwise stated)

Particulars		**For the period ended March 31, 2026**	**For the year ended March 31, 2025**
A	**Cash flow from operating activities**		
	Profit before tax	(351.07)	1,004.37
	Adjustments:		
	Depreciation and amortisation expense	941.08	504.60
	Prior period depreciation	249.97	
	Provision for Gratuity	2.92	-
	Provision for Leave Encashment	10.23	-
	Interest income on bank deposits	(39.98)	(36.42)
	Finance Cost	318.32	315.35
	Govt Grant Income	(34.14)	
	Profit on sale of Assets	(5.64)	(2.74)
	Loss on sale of Assets	0.56	15.34
	Operating profit before working capital changes	**1,092.25**	**1,800.50**
	Adjustments for:		
	Adjustments for (increase)/decrease in operating assets:		
	(Increase) /Decrease in Inventories	(631.63)	(277.91)
	(Increase) /Decrease in Trade Receivables	147.20	(115.06)
	(Increase) /Decrease in Loans & Advances	49.86	832.27
	(Increase) /Decrease in Other Current Assets	(393.80)	(2,32,57,253.45)
	(Increase) /Decrease in Non Current Assets	13.22	
	(Increase) /Decrease in Other Non-Current Assets	(142.21)	-74.85
	Adjustments for increase/(decrease) in operating liabilities:		
	Increase /(Decrease) in Trade Payables	(95.69)	69.56
	Increase/ (Decrease) in Other Current Liabilities	109.69	(40.10)
	Increase/ (Decrease) Short Term provision	39.32	-
	Increase/ (Decrease) Long Term Provision	498.27	-
	Increase/ (Decrease) in Other Non Current Liabilities	289.12	38.90
	Cash (used in) / generated from operations	**(116.66)**	**(2,32,56,859.54)**
	Direct taxes paid (net of refunds)	229.76	316.01
	Net cash generated from operating activities (A)	**745.83**	**(2,32,55,375.04)**
B	**Cash flow from investing activities**		
	Purchase of property, plant and equipments (including intangible assets)	(1,265.95)	(1,880.95)
	Net Sales of Fixed Assets (including capital work-in-progress)	29.57	12.22
	Net Inflow/(Outflow) of Fixed Deposits	(6.87)	2,32,56,575.83
	Interest Received	39.98	36.42
	Net (Increase)/Decrease in Long Term Loans & Advances		-
	Interest received on fixed deposits	-	-
	Net cash used in investing activities (B)	**(1,203.27)**	**2,32,54,743.54**
C	**Cash flow from financing activities**		
	Proceeds From issue of Equity Share Capital		415.00
	Net Proceeds/(Repayment) of Long-Term Borrowings	(140.19)	(2,926.97)
	Net Proceeds/(Repayment) of Short-Term Borrowings	979.96	3,440.85
	Interest and Financial Charges Paid	(318.32)	(315.35)
	Net cash generated from financing activities (C)	**521.45**	**613.53**
	Net (decrease) / increase in cash and bank balances (A+B+C)	**64.01**	**20.93**
	Cash and bank balances at the beginning of the year	25.37	4.45
	Cash and bank balances at the end of the year	**89.41**	**25.37**
	Components of cash and bank balances (refer note 15):		
	Balances with banks:		
	Cash in hand	7.21	21.15
	In current accounts	82.20	4.22
	Total Cash and bank balances at the end of the year	**89.41**	**25.37**
	Summary of significant accounting policies 1		

Note: The above Cash flow statement has been prepared under the indirect method as set out in the applicable Accounting Standard [Accounting Standard -3 "Cash Flow Statement" specified under section 133 of the Companies Act, 2013, read with Rule 7 of Companies (Accounts) Rules, 2014].

The accompanying notes are an integral part of the restated financial statements.

This is the Restated Cash Flow Statement referred to in our report of even date.

As per our report of even date
For Ramanand & Associates
Chartered Accountants
FRN: 117776W

KARAN VINODKUMAR VERMA
Digitally signed by KARAN VINODKUMAR VERMA
Date: 2026.07.24 22:05:41 +05'30'

CA Karan Verma
Partner
M. No.: 161335
Place: Mumbai
Date: 24-07-2026
UDIN: 26161335IGTESJ7378

For and on Behalf of the Board of Directors of
ACME UNIVERSAL SAFEZONE 9 LIMITED
(formerly Acme Universal Safezone 9 Private Limited)

NITIN TIWARI
Digitally signed by NITIN TIWARI
Date: 2026.07.24 14:04:33 +05'30'

Nitin Tiwari
Managing Director
DIN: 00852402
Place : Gwalior
Date: 24-07-2026

RUCHI TIWARI
Digitally signed by RUCHI TIWARI
Date: 2026.07.24 14:09:28 +05'30'

Ruchi Tiwari
Executive Director
DIN: 00852457
Place : Gwalior
Date: 24-07-2026

SATYAM GEHLOT
Digitally signed by SATYAM GEHLOT
Date: 2026.07.24 14:11:07 +05'30'

Satyam Gehlot
Chief Financial Officer

Place : Gwalior
Date: 24-07-2026

Priya Maheshkumar Joshi
Digitally signed by Priya Maheshkumar Joshi
Date: 2026.07.24 16:33:04 +05'30'

Priya D Mody
Company Secretary and Compliance Officer
M. No. ACS56228
Place : Mumbai
Date: 24-07-2026

ACME UNIVERSAL SAFEZONE 9 LIMITED
(formerly Acme Universal Safezone 9 Private Limited)
CIN No: U19202MP2016PLC041903
Address: Near 12 Shop, Girwai naka, A.B. Road, Gwalior, Madhya Pradesh, India-474001.

NOTES TO FINANCIAL STATEMENTS
(All amounts in ₹ Lakhs, unless otherwise stated)
NOTE – 2
STATEMENT OF SHARE CAPITAL

(Amounts in ₹ Lakhs)

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Amount	No. of shares	Amount
Authorized share capital				
Equity shares of ₹ 10/- each	2,00,00,000	2,000.00	5,50,000	550.00
	2,00,00,000	**2,000.00**	**5,50,000**	**550.00**
Issued, subscribed and fully paid-up				
Equity shares of ₹ 10/- each	1,40,32,620	1,403.26	4,67,754	467.75
Total	**1,40,32,620**	**1,403.26**	**4,67,754**	**467.75**

1. Terms/rights attached to equity shares:
The Company has only one class of equity shares having par value of ₹ 10 per share. Each holder of equity shares is entitled to one vote per share.. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

2. During the period ended March 31, 2026, the amount of per share dividend recognized as distributions to equity shareholders was Rs. Nil (March 31, 2025: Rs. Nil, March 31, 2024: Rs. Nil).

2. Reconciliation of shares outstanding at the beginning and at the end of the year / period.

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Amount	No. of shares	Amount
Equity Shares				
Balance at the beginning of the year	4,67,754.00	467.75	4,45,912.00	445.91
Add: Issued during the year - Fresh Issue (refer Note (i) below)	-	-	21,842.00	21.84
Add: Additional shares arisen on account of subdivision/split of equity share from FV Rs.100 to Rs.10 (refer Note (iii) below)	42,09,786	-	-	-
Add: Issued during the year - Bonus Issue (refer Note (ii) below)	93,55,080	935.51	-	-
Balance at the end of the year	**1,40,32,620**	**1,403.26**	**4,67,754.00**	**467.75**

Notes:
(i) On 26.10.2024, the Company allotted 21,842 equity shares with a face value of Rs 100 each, issued at premium under a preferential allotment, as approved by the resolution passed in the Extraordinary General Meeting (EGM) held on October 15, 2024.

(ii) During the year ended March 31, 2026, the Company allotted 9,35,508 bonus equity shares of ₹10/- each in the ratio of 2:1 out of Free Reserves, pursuant to the shareholders' approval dated October 31, 2025. Consequent to the allotment, the paid-up share capital increased from ₹4,67,75,400/- (46,77,540 shares) to ₹14,03,26,200/- (1,40,32,620 shares).

(iii) During the year ended March 31, 2026, the face value of equity shares was sub-divided from ₹100/- per share to ₹10/- per share, pursuant to shareholders' approval. Accordingly, the previous year figures of number of shares have been regrouped/adjusted to give effect to the said sub-division.

3. Particulars of shareholders holding more than 5% equity shares

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	% held	No. of shares	% held
Mr. Nitin Tiwari	1,02,23,250.00	72.85	3,41,300.00	72.97
Mrs. Ruchi Tiwari	30,60,000.00	21.81	1,02,515.00	21.92
Total	**1,32,83,250.00**	**94.66**	**4,43,815.00**	**94.88**

As per the records of the Company, including its registrar of shareholders/ members and other declarations received from the shareholders regarding the beneficial interest, the above shareholding represents both legal and beneficial ownership of the shares.

4. Details of shares held by promoter at the end of the year

Promoter Name	As at March 31, 2026				
	Number of shares at beginning	Changes during the year	Number of shares at end	% of total shares	% change during the year
Mr. Nitin Tiwari	3,40,775	98,82,475	1,02,23,250	72.85	29
Mrs. Ruchi Tiwari	1,02,000	29,58,000	30,60,000	21.81	29
Total	**4,42,775**	**1,28,40,475**	**1,32,83,250**	**94.66**	**58**

Promoter Name	As at March 31, 2025				
	Number of shares at beginning	Changes during the year	Number of shares at end	% of total shares	% change during the year
Mr. Nitin Tiwari	3,41,300	(525)	3,40,775	72.85	(0.15)
Mrs. Ruchi Tiwari	1,02,515	(515)	1,02,000	21.81	(0.50)
Total	**4,43,815**	**(1,040)**	**4,42,775**	**94.66**	**(1)**

5. The Company has not allotted any fully paid-up shares by way of bonus shares, nor has it bought back any class of shares during the period of five years immediately preceding the balance sheet date except as disclosed above. Further the Company has not issued any shares for consideration other than cash during the period of five years immediately preceding the balance sheet date other than disclosed above.

NOTE – 3
RESERVES AND SURPLUS

(Amounts in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Surplus in statement of profit		
Opening balance	4,962.85	4,209.66
Adjustment for prior period	-	-
Opening balance	**4,962.85**	**4,209.66**
Profit for the year	(546.96)	753.19
Less: Issue of Bonus shares	542.35	
Closing balance	**3,873.54**	**4,962.85**
Securities premium		
Opening balance	393.16	-
Add: Issued during the year		393.16
Less: Issue of Bonus Shares	(393.16)	
Closing balance	**-**	**393.16**
Total	**3,873.54**	**5,356.01**

NOTE – 4
LONG TERM BORROWINGS

(Amounts in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Secured		
- Term Loan from Banks (refer note 4(a) below)	1,764.51	3,635.27
	1,764.51	**3,635.27**
Less: Current maturities of long-term debt (refer note Note 4(a) below)	(380.73)	(2,111.30)
Total	**1,383.78**	**1,523.97**

Notes:
1. The terms & conditions and other information in respect of loans are given in Note 4.1 & Note 4.2.

4(a) Indian rupee term loan:

(Amounts in ₹ Lakhs)

Particulars	As at March 31, 2026			As at March 31, 2025		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
From banks						
HDFC Bank Limited- 9506	1,383.78	380.73	1,764.51	1,523.96	330.88	1,854.84
HDFC Bank Limited- 262	-	-	-	-	99.07	99.07
HDFC Bank Limited- 9234	-	-	-	-	151.74	151.74
HDFC Bank Limited- 826	-	-	-	-	1,529.61	1,529.61
Total	**1,383.78**	**380.73**	**1,764.51**	**1,523.96**	**2,111.30**	**3,635.27**

4.1 STATEMENT OF TERMS & CONDITIONS OF LOANS

Particulars	Periodicity of	Rate of interest	Personal Guarantee
From Banks			
HDFC Bank Limited- 9506	Monthly	8.24%	Nitin Tiwari and Ruchi Tiwari

4.**2** The HDFC Term Loans carry a floating rate of interest and are primarily secured by hypothecation of stocks, book debts, export debtors, and stock meant for export. The facilities are further secured by a charge on plant and machinery, fixed deposits, and industrial property. Additionally, personal guarantees have been provided, with plant and machinery and personal guarantees forming part of the collateral security.(refer note 11.1)

NOTE – 5

OTHER NON-CURRENT LIABILITIES

(Amounts in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Security Deposit with Customer	58.90	38.90
Deferred Government Grant (IDLS Grant)	269.12	
Total	**328.02**	**38.90**

NOTE – 6

Long-term Provisions

(Amounts in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for gratuity (refer Note 29(ii))	498.27	
Total	**498.27**	**-**

NOTE – 7

SHORT TERM BORROWINGS

(Amounts in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Secured		
Overdraft Accounts (refer note 7 (a) and 7 (c) below)	-	151.74
Cash Credit (refer note 7 (b) and 7 (c) below)	2,701.02	1,529.62
Current maturities of long-term debt (refer note 4 above)	380.73	429.95
Unsecured:		
Loan from related parties (refer note 7 (d) below)	1,339.06	1,329.54
Total	**4,420.81**	**3,440.85**

Notes :-

7 (a) A dropline overdraft facility amounting to 248.00 lakhs has been sanctioned by HDFC Bank Limited FY 24-25.The facility carries a floating rate of interest i.e. Repo rate + spread of 3.25%. This facility is secured by an exclusive equitable mortgage over the property owned by Mr. Nitin Tiwari and Ms. Ruchi Tiwari and is further secured by personal guarantees of Mr. Nitin Tiwari and Ms. Ruchi Tiwari.

7 (b) A Cash Credit facility amounting to 3,000.00 lakhs has been sanctioned by HDFC Bank Limited. The facility carry a floating rate of interest and are primarily secured by hypothecation of stocks, book debts, export debtors, and stock meant for export. The facilities are further secured by a charge on plant and machinery, fixed deposits, and industrial property.The facility is further secured by personal guarantees of Mr. Nitin Tiwari and Ms. Ruchi Tiwari.

7 (c) Plant & Machinery has been charged as collateral against credit facilities availed from HDFC Bank Limited.(Refer note 11.1)

7 (d) Bifurcation & terms of loan from related parties is disclosed below :-

(Amounts in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Loans from directors*:		
Mr. Nitin Tiwari	991	981.23
Ms. Ruchi Tiwari	348	348.31
Total	**1,339.06**	**1,329.54**

**** Loan from related parties are repayable on demand and interest free at all times.***

NOTE – 8

TRADE PAYABLES

(Amounts in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Total outstanding dues of micro enterprise and small enterprises (refer note 32)	1,125.75	1,145.26
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,173.85	1,250.02
Total	**2,299.60**	**2,395.30**

Note:

Ageing of trade payables as required by Schedule III of Companies Act, 2013 is disclosed as below.

Trade Payable Ageing

(Amounts in ₹ Lakhs)

Particulars	As at March 31, 2026						
	Outstanding for following periods from due date of payment						
	Unbilled	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed- MSME			1,125.75	-	-	-	1,125.75
(ii) Undisputed- Others	41.04		1,085.30	47.51	-	-	1,173.85
(iii) Disputed dues- MSME	-	-	-	-	-	-	-
(iv) Disputed dues- others	-	-	-	-	-	-	-
Total	**41.04**	**-**	**2,211.04**	**47.51**	**-**	**-**	**2,299.60**

(Amounts in ₹ Lakhs)

Particulars	As at March 31, 2025						
	Outstanding for following periods from due date of payment						
	Unbilled	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed- MSME	-	-	1,145.26	-	-	-	1,145.26
(ii) Undisputed- Others	11.49	-	1,238.55	-	-	-	1,250.05
(iii) Disputed dues- MSME	-	-	-	-	-	-	-
(iv) Disputed dues- others	-	-	-	-	-	-	-
Total	**11.49**	**-**	**2,383.81**	**-**	**-**	**-**	**2,395.30**

Note 9
OTHER CURRENT LIABILITIES

(Amounts in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Payable to employees	248.83	215.44
Payable to directors (refer note 31)	16.31	25.52
Advance from customers	80.95	61.54
Deferred Government Grant (IDLS Grant)	31.11	-
Statutory dues payable:		
TDS/TCS payable	12.39	18.63
GST payable	0.32	-
Other statutory dues payable (EPF, ESIC etc)	22.62	15.86
Total	**412.53**	**336.98**

Note 10
Short-term Provisions

(Amounts in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for Employee Benefit Expenses		
Provision for Gratuity (refer Note 29(ii))	42.24	
Provision for Leave encashment	10.23	
Total	**52.47**	**-**

NOTE – 12
DEFERRED TAX (ASSETS) / LIABILITIES

(Amounts in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Opening Balance (A)		
Opening Balance of Deferred Tax (Asset) / Liability	78.09	78.01
Add:-prior period adjustment	93.83	-
Restated Balance of Deferred Tax (Asset) / Liability	**171.91**	**78.01**
Add: During the Year	48.39	0.08
Closing Balance of Deferred Tax (Asset) / Liability	**220.30**	**78.09**
Provision for Leave encashment	2.57	-
Provision for doubtful debts	-	-
Provision for Gratuity	15.98	-
Depreciation	29.83	0.08
Closing Balance of Deferred Tax (Asset) / Liability	**48.39**	**0.08**

NOTE – 13
LONG TERM LOANS & ADVANCES

(Amounts in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
(Unsecured, considered good, unless otherwise stated)		
Other loans and advances		
Advance tax (net of provision for income tax)	43.03	9.17
Total	**43.03**	**9.17**

NOTE – 14
OTHER NON-CURRENT ASSETS

(Amounts in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
(Unsecured, considered good, unless otherwise stated)		
Security deposits	55.13	56.05
Other Deposits (EMD)	1.41	11.96
Balances with government authorities	5.09	6.84
Total	**61.63**	**74.86**

NOTE – 15
INVENTORIES

(Amounts in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Closing Stock:-		
Raw Material	1,831.70	1,435.30
Others	191.28	177.06
Work-in-progess	774.44	798.38
Finished Goods	527.41	480.87
Goods-in-Transit	198.43	
Total	**3,523.25**	**2,891.62**

NOTE – 16
TRADE RECEIVABLES

Trade Receivables (Amounts in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Secured, considered good		-
Unsecured, considered good	2,879.85	3,027
	2,879.85	**3,027.05**
Less Provision for doubtful debts		-
Total	**2,879.85**	**3,027.05**

Note:
Ageing of trade receivable along with any amount involved in dispute, if any as required by Schedule III of Companies Act, 2013 is disclosed as below. Ageing of debtors is based on the date of transction in case there is no credit period agreed at the time of supply.

Trade Receivables ageing schedule :

(Amounts in ₹ Lakhs)

Particulars	As at March 31, 2026						
	Outstanding for following periods from due date of payment						
	Unbilled	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade receivables – considered good	-		2,842.21	26.67	10.97		
(ii) Undisputed Trade Receivables – considered doubtful	-						
(iii) Disputed Trade receivables – considered good	-		-	-	-	-	-
(iv) Disputed Trade Receivables – considered doubtful	-		-	-	-	-	-
Total	**-**		**2,842.21**	**26.67**	**10.97**	**-**	**-**

(Amounts in ₹ Lakhs)

Particulars	As at March 31, 2025						
	Outstanding for following periods from due date of payment						
	Unbilled	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade receivables – considered good	-		2,926.79	45.61	7.85	1.38	45.41
(ii) Undisputed Trade Receivables – considered doubtful	-		-	-	-	-	-
(iii) Disputed Trade receivables – considered good	-		-	-	-	-	-
(iv) Disputed Trade Receivables – considered doubtful	-		-	-	-	-	-
Total	**-**		**2,926.79**	**45.61**	**7.85**	**1.38**	**45.41**

NOTE – 17
Cash and cash equivalents (Amounts in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Cash and cash equivalents:		
Cash in hand	7.21	21.15
In current account	82.20	4.22
Total (A)	**89.41**	**25.37**
Other bank balances		
Margin money deposit*	237.04	230.17
Total (B)	**237.04**	**230.17**
Total (A + B)	**326.45**	**255.54**

*Fixed deposit is under lien against bank guarantees issued by HDFC Bank Limited. Refer note 33(A).
*Fixed deposits are charged as collateral against credit facilities availed from HDFC Bank Limited.(Refer note 4)

NOTE – 18

Short-term loans and advances **(Amounts in ₹ Lakhs)**

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
(Unsecured, considered good, unless otherwise stated)		
Advance to Suppliers	187.13	235.50
Advance to Employees	18.88	20.37
Total	**206.02**	**255.86**

NOTE – 19

Other current assets **(Amounts in ₹ Lakhs)**

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
OTHER CURRENT ASSETS		
(Unsecured, considered good, unless otherwise stated)		
Prepaid Licence Fees	-	
Prepaid Expenses	13.14	0.35
CSR Credit	5.13	0.16
GST Refund Export (F.Y 20-21)	-	-
Accrued Interest	25.94	20.02
Balances with government authorities	1,042.35	695.90
Duty Drawback Receivable	34.86	23.15
RODTAP RECEIVABLE	11.95	
Total	**1,133.37**	**739.58**

ACME UNIVERSAL SAFEZONE 9 LIMITED
(formerly Acme Universal Safezone 9 Private Limited)
CIN No: U19202MP2016PLC041903
Address: Near 12 Shop, Girwai naka, A.B. Road, Gwalior, Madhya Pradesh, India-474001.

NOTE – 11
PROPERTY, PLANT AND EQUIPMENT

(Amounts in ₹ Lakhs)

	Tangible Assets							
Particulars	**Furniture**	**Computer**	**Building**	**Land**	**Plant and Machinery***	**Office equipment**	**Vehicles**	**Total**
Rate	25.89%	63.16%	9.50%	0.00%	18.10%	45.07%	25.89%	
As at April 01, 2024	**137.68**	**19.67**	**677.44**	**804.18**	**3,048.91**	**220.32**	**114.08**	**5,022.28**
Additions	1.22	13.39	0.13	-	921.02	87.53	2.66	1,025.95
Disposals/ adjustments	0.28	2.84	-	-	41.90	50.52	-	95.54
As at March 31, 2025	**138.62**	**30.22**	**677.57**	**804.18**	**3,928.03**	**257.33**	**116.74**	**5,952.69**
Additions	259.19	10.15	420.73	-	489.11	257.53	-	1,436.71
Additions - Prior period error	226.25	-	2,198.04	-	-	56.35	-	2,480.64
Disposals/ adjustments	-	-	-	-	24.27	3.99	-	28.26
As at March 31, 2026	**624.06**	**40.37**	**3,296.34**	**804.18**	**4,392.87**	**567.23**	**116.74**	**9,841.78**
Depreciation / Amortization								
As at April 01, 2024	**89.83**	**12.11**	**206.19**	**-**	**1,408.72**	**151.94**	**74.73**	**1,943.52**
Charge for the year	12.57	8.85	44.78	-	377.61	49.98	10.75	504.54
Disposals/ adjustments	0.14	2.66		-	20.99	46.94	-	70.73
As at March 31, 2025	**102.26**	**18.30**	**250.97**	**-**	**1,765.34**	**154.98**	**85.48**	**2,377.33**
Charge for the period	108.97	10.26	271.66	-	442.92	99.18	8.09	941.08
Depreciation - Prior Period Error	45.03	-	184.73	-	8.81	11.40	-	249.97
Disposals/ adjustments	-	-	-	-	1.79	3.16	-	4.95
As at March 31, 2026	**256.26**	**28.56**	**707.36**	**-**	**2,215.29**	**262.41**	**93.57**	**3,563.44**
Net block								
As at April 01, 2024	47.85	7.56	471.25	804.18	1,640.19	68.38	39.35	3,078.76
As at March 31, 2025	36.36	11.92	426.59	804.18	2,162.69	102.35	31.26	3,575.36
As at March 31, 2026	367.80	11.81	2,588.99	804.18	2,177.58	304.82	23.17	6,278.34

	Intangible Assets	
Particulars	**Software**	**Total**
Rate	63.16%	
As at April 01, 2024	**0.24**	**0.24**
Additions	-	-
Disposals/ adjustments	-	-
As at March 31, 2025	**0.24**	**0.24**
Additions	-	-
Additions - Prior period error		
Disposals/ adjustments	-	-
As at March 31, 2026	**0.24**	**0.24**
Depreciation / Amortization		
As at April 01, 2024	**0.14**	**0.14**
Charge for the year	0.06	0.06
Disposals/ adjustments	-	-
As at March 31, 2025	**0.20**	**0.20**
Charge for the period	-	-
Depreciation - Prior Period Error	-	-
Disposals/ adjustments	-	-
As at March 31, 2026	**0.20**	**0.20**
Net block		
As at April 01, 2024	0.10	0.10
As at March 31, 2025	0.04	0.04
As at March 31, 2026	0.04	0.04

	Capital Work-in-Progress		
Particulars	**Building Under Construction**	**Plant and Machinery Under Constrution**	**Total**
Rate	0.00%	0.00%	
As at April 01, 2024	**1,557.34**	**240.25**	**1,797.59**
Additions	449.25	466.14	915.39
Disposals/ adjustments		60.39	60.39
As at March 31, 2025	**2,006.59**	**646.00**	**2,652.59**
Additions	-	13.71	13.71
Additions - Prior period error	-2,006.59	-644.83	-2,651.42
Disposals/ adjustments	-	14.88	14.88
As at March 31, 2026	**-**	**0.00**	**0.00**
Depreciation / Amortization			
As at April 01, 2024	**-**	**-**	**-**
Charge for the year	-	-	-
Disposals/ adjustments	-	-	-
As at March 31, 2025	**-**	**-**	**-**
Charge for the period	-	-	-
Depreciation - Prior Period Error	-	-	-
Disposals/ adjustments	-	-	-
As at March 31, 2026	**-**	**-**	**-**
			-
Net block			-
As at April 01, 2024	1,557.34	240.25	1,797.59
As at March 31, 2025	2,006.59	646.00	2,652.60
As at March 31, 2026	-	0.00	0.00

Notes:

*11.1.Plant & Machinery has been charged as collateral against credit facilities availed from HDFC Bank Limited.(Refer note 4 and 7)
11.2.Ageing schedule for capital work-in progress is disclosed below.

(a) Capital Work-in Progress ageing schedule for balance as at March 31, 2026

Particulars	Amount in Capital Work-in Progress for a period of				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Plant and Machinery Under Constrution	13.71	-	-	-	13.71
Building Under Construction	-	-	-	-	-

(b) Capital Work-in Progress ageing schedule for balance as at March 31, 2025

Particulars	Amount in Capital Work-in Progress for a period of				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Plant and Machinery Under Constrution	405.75	240.25	-	-	646.00
Building Under Construction	449.24	918.66	638.68		2,006.58

ACME UNIVERSAL SAFEZONE 9 LIMITED
(formerly Acme Universal Safezone 9 Private Limited)
CIN No: U19202MP2016PLC041903
Address: Near 12 Shop, Girwai naka, A.B. Road, Gwalior, Madhya Pradesh, India-474001.

ANNEXURE - V
NOTES TO FINANCIAL STATEMENTS

NOTE – 20
REVENUE FROM OPERATIONS

(Amounts in ₹ Lakhs)

Particulars	For the period ended March 31, 2026	For the year ended March 31, 2025
Revenue from Operations		
Sale of Products		
Sale- Domestic	18,826.90	17,264.22
Sale- Export	1,560.90	1,521.79
Sale- SEZ	12.51	16.74
Total	**20,400.30**	**18,802.75**

NOTE – 21
STATEMENT OF OTHER INCOME

(Amounts in ₹ Lakhs)

Particulars	For the period ended March 31, 2026	For the year ended March 31, 2025
Other income		
Interest income	39.98	36.42
Profit on Sale of Assets	5.64	2.74
Government Grant Income	34.14	340.91
Foreign Exchange Gain (Net)	31.62	2.77
Duty Draw Back	141.20	132.99
Discount Received	236.35	187.67
RODTEP Incentive	24.78	15.99
Other income	-	10.76
	-	
Total	**513.71**	**730.25**

1. The classification of other income as recurring/not-recurring, related/not-related to business activity is based on the current operations and business activity of the Company as determined by the management.

NOTE – 22
COST OF MATERIAL CONSUMED

(Amounts in ₹ Lakhs)

Particulars	For the period ended March 31, 2026	For the year ended March 31, 2025
Raw material consumption		
Opening stock	1,612.37	1,637.28
Add : Purchases	14,951.05	13,695.14
Less : Closing stock	(2,022.98)	1612.37
Freight Inwards	137.47	136.22
Total	**14,677.90**	**13,856.27**

NOTE – 20
REVENUE FROM OPERATIONS

NOTE – 23
CHANGES IN INVENTORIES OF FINISHED GOODS AND WORK-IN-PROGRESS

Particulars	**For the period ended March 31, 2026**	**For the year ended March 31, 2025**
Inventory at the beginning of the year		
Work-in-progess	798.38	621.91
Finished goods	480.87	517.35
Goods-in-Transit		
	1,279.26	**1,139.26**
Inventory at the end of the year		
Work-in-progess	774.44	798.38
Finished goods	527.41	480.87
Goods-in-Transit	198.43	
	1,500.27	**1,279.26**
Total(A)-(B)	**(221.02)**	**(140.00)**

NOTE – 24
EMPLOYEE BENEFITS EXPENSES

(Amounts in ₹ Lakhs)

Particulars	**For the period ended March 31, 2026**	**For the year ended March 31, 2025**
Salaries, wages and bonus	2,936.37	2,526.82
Contribution to provident and other funds (refer note 29(ii))	112.69	98.43
Gratuity expense (refer note 29(ii))	2.92	1.09
Staff welfare expenses	53.87	44.60
Total	**3,105.84**	**2,670.95**

NOTE – 25
FINANCE COST

(Amounts in ₹ Lakhs)

Particulars	**For the period ended March 31, 2026**	**For the year ended March 31, 2025**
Interest on:		
-Overdraft loans	7.22	8.16
-Cash credit loan	154.46	116.87
- Indian rupee term loans	139.86	173.97
- Other Interest		
Commission on bank	0.80	2.98
Bank Charges	15.98	13.37
Total	**318.32**	**315.36**

NOTE – 20
REVENUE FROM OPERATIONS
NOTE – 26
OTHER EXPENSES

(Amounts in ₹ Lakhs)

Particulars	**For the period ended March 31, 2026**	**For the year ended March 31, 2025**
Freight Outwards	130.65	121.73
Power & Fuel	458.44	375.36
Advertising & Promotional Expenses	78.39	72.56
Clearing Charges	34.53	49.72
Sales Commission	69.83	71.36
Rent Expense	109.79	108.83
Discount Allowed	11.18	12.57
Insurance Expenses	46.02	54.82
Professional and Consultancy Charges	54.61	107.52
Administrative & Office Expenses	24.25	32.35
Sample Sales and Replacement Expenses	37.79	73.34
Travelling and Conveyance Expenses	38.63	37.99
Security Expenses	14.75	11.66
License Registration and Renewal Charges	15.86	15.01
Membership and Subscription Charges	9.75	11.45
Loss on Sale of Assets	0.56	15.34
Corporate Social Responsibility(CSR) Expenses (refer Note 29)	13.32	13.05
Repair and Maintenance		-
-Land and Building	9.47	22.23
-Plant and Machinery	45.87	33.71
-Others	8.29	16.60
Computer and Software Charges	36.55	41.92
Rates and Taxes	18.30	17.67
Payment to Auditors*	8.00	3.25
Provision for Doubtful Debts	-	-
Miscellaneous Expenses	30.97	1.42
Manufacturing expenses	15.70	-
Total	**1,321.53**	**1,321.46**

***Payment to Auditors**

Particulars	**For the period ended March 31, 2026**	**For the year ended March 31, 2025**
Payment to auditor*		
- Statutory audit fees	3.00	1.63
- Tax audit fees	1.50	1.63
- Special Purpose Audit Fee	3.50	-
Total	**8.00**	**3.25**

NOTE – 27
TAX EXPENSES

Particulars	**For the period ended March 31, 2026**	**For the year ended March 31, 2025**
Current Tax	244.28	251.26
-Deferred Tax	48.39	0.08
Total	**292.67**	**251.34**

NOTE – 20
REVENUE FROM OPERATIONS
NOTE – 28
STATEMENT OF EARNING PER SHARE

Statement of Earning per share (EPS)

Basic EPS amounts are calculated by dividing the profit for the period attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the period.

Particulars	For the period ended	For the year ended
Basic Earning per share (BEPS)		
Net profit for the year	(5,46,96,334.22)	7,53,19,109.60
Weighted average number of Equity shares for basic EPS (nos)	14032620	1,36,59,212
Basic EPS	**(3.90)**	**5.51**
Diluted Earning per share (DEPS)		
Net Profit for the year	(5,46,96,334.22)	7,53,19,109.60
Add / less: Effect of dilution on profit*	-	-
Revised net profit	**(5,46,96,334.22)**	**7,53,19,109.60**
Weighted average number of Equity shares adjusted for the effect of dilution	1,40,32,620	1,36,59,212
Diluted EPS	**(3.90)**	**5.51**
Profit for the year	(5,46,96,334.22)	7,53,19,109.60
Add: Interest on compulsorily convertible debentures	-	-
Profit for calculation of basic and diluted EPS	**(5,46,96,334.22)**	**7,53,19,109.60**
Weighted average number of Equity shares for basic EPS	1,40,32,620	1,36,59,212
Weighted average number of Equity shares adjusted for the effect of dilution	-	-
Weighted average number of Equity shares for calculating diluted EPS	**1,40,32,620**	**1,36,59,212**
Earnings per equity share:		
Basic	(3.90)	5.51
Diluted	(3.90)	5.51

** The Company does not have any diluted potential Equity Shares. Consequently, the basic and diluted profit/earnings per share of the company remain the same.*

NOTE – 29
EMPLOYEE BENEFIT PLANS

Employee benefit plans
(i) Defined Contribution plan
The below amounts have been recognised as an expense in respect of the Company’s contribution to Employee's Provident Fund and other funds deposited with the relevant authorities and has been charged to the Statement of Profit and Loss.

(Amounts in ₹ Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Provident fund (PF)	95.47	85.22
Employee State Insurance (ESI) Contribution	17.22	13.21
Total	**112.69**	**98.43**

(ii) Defined benefit plan - Gratuity
The Company has a defined benefit gratuity plan in India governed by the Payment of Gratuity Act 1972. The plan entitles an employee who has rendered at least five years of continuous service to gratuity at the rate of fifteen days wages for every completed year of service or part thereof in excess of six months based on the rate of wages last drawn by the employee concerned. The Company has adopted the Accounting Standard 15 (revised 2005) on Employee Benefits (Grauity) during the current year. The disclosure as envisaged under the Accounting Standard is provided hereunder:

(a) Changes in present value of defined benefit obligations:

(Amounts in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Balance at the beginning of the year	-	
Interest cost	35.29	-
Current service cost	68.75	1.09
Past service cost	539.58	-
Benefits paid	(2.00)	(1.09)
Actuarial (gains)/losses	(101.12)	-
Balance at the end of the year	**540.50**	**-**

(b) Expense recognised in profit or loss

(Amounts in ₹ Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Current service cost	68.75	1.09
Interest cost	35.29	
Past service cost	-	
Actuarial (gains)/losses	-	
- arising from experience adjustement		
- arising from change in financial assumptions	(101.12)	
- arising from change in demographic assumptions	-	
Total	**2.92**	**1.09**

**Past service cost has been adjusted as prior period items in reserves and surplus.*

(c) Actuarial assumptions

Principal actuarial assumptions at the reporting date (expressed as weighted averages):

Particulars	March 31, 2026	March 31, 2025
Economic assumptions		
- Discount rate	7.14%	N.A.
- Future salary growth	5.00%	N.A.
Demographic assumptions		
- Retirement age (Years)	60	N.A.
- Mortality table	IALM (2012 - 14)	N.A.
- Attrition rate (Percentage)	25%	N.A.

(d) Bifurcation of defined benefit obligation at the end of the year

(Amounts in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Non-current	498.27	-
Current	42.24	-
Total	**540.50**	**-**

30 **EARNINGS IN FOREIGN CURRENCY**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Exports of products	1,602.69	1,521.79
Total	**1,602.69**	**1,521.79**

ACME UNIVERSAL SAFEZONE 9 LIMITED
(formerly Acme Universal Safezone 9 Private Limited)
CIN No: U19202MP2016PLC041903
Address: Near 12 Shop, Girwai naka, A.B. Road, Gwalior, Madhya Pradesh, India-474001.

NOTES TO FINANCIAL STATEMENTS
(All amounts in ₹ Lakhs, unless otherwise stated)

NOTE – 31
STATEMENT OF RELATED PARTY TRANSACTIONS

In accordance with the requirement of Accounting Standard (AS) 18 “Related Party Disclosures” name of the related party, related parties relationships, transactions and outstanding balances including commitments where common control exist and with whom transactions have taken place during the reported period are as follows:

A) List of related parties with whom transactions have taken place and relationships -

1) Board of Directors:

Nitin Tiwari	Managing Director
Ruchi Tiwari	Executive Director
Satyam Gehlot	Executive Director (till 19th January 2026)
Gofran Ahmad Khan	Independent Director (w.e.f. 19th January 2026)
Alok Tripathi	Independent Director (w.e.f. 13th August 2025)
Imran Mohammad	Independent Director (w.e.f. 13th August 2025)
Vishal Saxena	Independent Director (w.e.f. 13th August

2) Relative of Board of Director

Ram Kumar Tiwari	Father of Nitin Tiwari

3) Key management personnel ('KMP')

Satyam Gehlot	Chief Financial Officer (w.e.f. 19th January 2026)
Priya Darshil Mody	Company Secretary and Compliance Officer (w.e.f. 19th January 2026)

B) Transactions with the related parties

Particulars	For the period ended March 31, 2026	For the year ended March 31, 2025
Remuneration paid		
Nitin Tiwari	180.00	180.00
Ruchi Tiwari	72.00	72.00
Satyam Gehlot	14.72	13.30
Priya D Mody	0.48	-
Alok Tripathi	0.16	-
Imran Mohammad	0.16	-
Vishal Saxena	0.11	-
Gofran Ahmad Khan	0.05	-
Loan taken		
Nitin Tiwari	23.91	40.68
Ruchi Tiwari	-	15.00
Loan repaid		
Nitin Tiwari	14.37	21.36
Ruchi Tiwari	-	5.46
Ram Kumar Tiwari	-	-
Rent Expenses*		
Nitin Tiwari	57.00	57.00
Ruchi Tiwari	40.20	40.20

**Excluding applicable taxes*

Note: The remuneration to the directors and key managerial personnel does not include the provisions made for gratuity, as they are determined on an actuarial basis for the company as a whole.

c) Outstanding balances

Particulars	As at March 31, 2026	As at March 31, 2025
Loan outstanding:		
Nitin Tiwari	990.76	981.23
Ruchi Tiwari	348.31	348.31
Ram Kumar Tiwari	-	-
Remuneration payable:		
Nitin Tiwari	10.71	9.76
Ruchi Tiwari	5.60	4.36
Rent Payable		
Nitin Tiwari	18.90	0.54
Ruchi Tiwari	9.13	10.85

NOTE – 32
Details of dues to micro and small enterprises as defined under the MSMED Act, 2006

The Micro, Small and Medium Enterprises have been identified by the Company from the available information, which has been relied upon by the auditor According to such identification, the disclosure in respect to Micro and Small Enterprises as per MSMED Act, 2006 is as follows:

Particulars	As at March 31, 2026	As at March 31, 2025
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting period	1,125.75	1,145.26
Principal amount due to suppliers registered under the MSMED act and remaining unpaid at the year end	1,125.75	1,145.26
Interest due to suppliers registered under the MSMED Act and remaining unpaid as at year end		-

Particulars	As at March 31, 2026	As at March 31, 2025
the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	-	-
the amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	-	-

The above information has been given in respect of such vendors to the extent they could be identified as micro and small enterprises as per MSMED Act, on the basis of information available with the Company, from the date when vendors provided their confirmation that they are covered under MSMED Act.

NOTE – 33
STATEMENT OF CONTINGENT LIABILITIES

The Company is having following contingent liabilities & capital commitments for the year ended 31-March-2026 and year ended 31-March-2025, 31-March-2024 and 31-March-2023 respectively.

(A) Contingent Liabities

The following bank guarantees have been issued by HDFC Bank Limited, against Fixed deposits with Bank, for which details are enclosed herewith.:

Particulars	As at March 31, 2026	As at March 31, 2025
Bank guarantees (refer Note below)	48.52	41.45

Note:

Bank Guarantee Number	Date of Issue	Valadity Date	Amount of Guarantee
062GT01251220004	02-05-2025	02-05-2027	1.25
062GT01212160002	04-08-2021	29-07-2027	41.45
062GT02251820003	01-07-2025	29-12-2028	5.82

(B) Commitments

There are no capital commitments pending for the year ended 31-March-2026 and year ended 31-March-2025, 31- March-2024, 31-March-2023 respectively.

NOTE – 34
EXPENDITURE IN FOREIGN CURRENCY

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Value of imports calculated on C.I.F basis by the company during the financial year in respect of –		
a. Raw materials	1,138.77	1,488.51
b. Components and spare parts	-	-
c. Capital goods	280.98	518.19
Expenditure in foreign currency during the financial year on account of		
a. Royalty	-	-
b. Technical Know how	-	-
c. Professional and Consultation Fees	45.00	22.27
d. Interest	-	-
e. Other matters	0.29	29.18
TOTAL	**1,465.05**	**2,058.15**

ACME UNIVERSAL SAFEZONE 9 LIMITED
(formerly Acme Universal Safezone 9 Private Limited)
CIN No: U19202MP2016PLC041903
Address: Near 12 Shop, Girwai naka, A.B. Road, Gwalior, Madhya Pradesh, India-474001.

NOTES TO FINANCIAL STATEMENTS

NOTE – 35
OTHER DISCLOSURE

1 **Transaction with Struck Off Companies**
The company has not transacted with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

2 **Undisclosed Income**
The Company does not have any such transaction which is not

3 **Other Statutory Information**

(a) No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

(b) The Company has working capital borrowings from banks and financial institutions on the basis of security of current assets.The Company submits returns of current assets to banks which are in agreement with books of accounts.

(c) The Company has not been declared a 'Wilful Defaluter' by any bank or financial institution (as defined under the Companies Act, 2013) or consortium thereof, in accordance with the guidelines on wilful defaulter issued by Reserve Bank of India.

(d) The Company has complied with the number of layers of companies prescribed under the Companies Act, 2013.

(e) The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

(f) The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies (ROC) beyond the statutory period.

(g) The Company has not advanced or loaned or invested funds to any other persons or entities, including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(h) The Company has not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(i) The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

(j) The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets, therefore disclosure is not applicable.

(k) As at March 31 2026 , March 31,

Particulars	**As at MArch 31, 2026**	**As at March 31, 2025**
Liabilities:		
Trade payables		
Foreign currency	USD	USD
Amount in foreign currency	1.23	4.55
Exchange rate	93.48	85.61
Amount in ₹ in Lakhs	115.06	389.48
TOTAL UNHEDGED PAYABLES	115.06	389.48
Trade payables		
Foreign currency	EUR	EUR
Amount in foreign currency	-	0.07
Exchange rate	-	95.96
Amount in ₹ in Lakhs	-	7.14
TOTAL UNHEDGED PAYABLES	-	7.14
Assets:		
Trade receivables		
Foreign currency	USD	USD
Amount in foreign currency	4.14	4.68
Exchange rate	93.48	85.44
Amount in ₹ in Lakhs	387.04	400.28
TOTAL UNHEDGED RECEIVABLES	387.04	400.28

NOTE – 36

Ratio	Numerator	Denominator	As at 31 March, 2026	As at 31 March, 2025
Current Ratio	Current Assets	Current Liabilities	1.12	1.16
Debt - Equity Ratio	Total Debt	Shareholders Equity	1.10	0.85
Debt Service Coverage Ratio	Earning available for debt service	Debt service	0.12	0.32
Return on Equity Ratio	Net Profit After Taxes	Shareholders equity	(0.10)	0.13
Inventory turnover ratio	COGS	Average Inventory	10.56	11.46
Trade Receivables turnover ratio	Net Sales	Average Trade Receivables	6.91	6.51
Trade payables turnover ratio	Net Purchases	Average Trade Payables	6.37	5.80
Net capital turnover ratio	Net sales	Working Capital	2.67	2.82
Net profit ratio	Net Profit After Taxes	Revenue From Operations	(0.03)	0.04
Return on Capital employed	Earning Before Interest	Capital Employed	(0.03)	0.14
Return on investment	Non Operating Income From Investment	Average Investments	0.10	0.12

*There is no significant change (i.e. change of more than 25% as compared to the immediately previous financial year) in the other key financial ratios.

Reasons for variance of more than 25%:

1	The Debt-Equity Ratio has increased during the current year due to a rise in borrowings and a consequent decline in reserves on account of capitalisation of reserves towards issue of bonus shares
2	The Return on Equity Ratio has declined during the current year primarily due to net loss incurred and a marginal decrease in shareholders' equity.
3	The Inventory Turnover Ratio has declined during the current year due to a a proportionately higher increase in average inventory levels as compared to the growth in cost of goods sold.
4	The Net Profit Ratio has declined during the current year as the Company incurred a net loss.
5	The Return on Investment has declined during the current year due to a fall in Profit Before Interest and Tax (PBIT), coupled with an increase in average capital employed

NOTE – 37

Previous period figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification/disclosure.

As per our report of even date
For Ramanand & Associates
Chartered Accountants
FRN: 117776W

KARAN VINODKUMAR VERMA
Digitally signed by KARAN VINODKUMAR VERMA
Date: 2026.07.24 22:06:52 +05'30'

CA Karan Verma
Partner
M. No.: 161335
Place: Mumbai
Date: 24-07-2026
UDIN: 26161335IGTESJ7378

For and on Behalf of the Board of Directors of
ACME UNIVERSAL SAFEZONE 9 LIMITED
(formerly Acme Universal Safezone 9 Private Limited)

NITIN TIWARI
Digitally signed by NITIN TIWARI
Date: 2026.07.24 14:04:58 +05'30'

Mr. Nitin Tiwari
Managing Director
DIN: 00852402

Place : Gwalior
Date: 24-07-2026

RUCHI TIWARI
Digitally signed by RUCHI TIWARI
Date: 2026.07.24 14:08:43 +05'30'

Ms. Ruchi Tiwari
Executive Director
DIN: 00852457

Place : Gwalior
Date: 24-07-2026

SATYAM GEHLOT
Digitally signed by SATYAM GEHLOT
Date: 2026.07.24 14:11:25 +05'30'

Satyam Gehlot
Chief Financial Officer

Date: 24-07-2026

Priya Maheshkumar Joshi
Digitally signed by Priya Maheshkumar Joshi
Date: 2026.07.24 16:33:59 +05'30'

Priya D Mody
Company Secretary and Compliance Officer
M. No. ACS56228
Date: 24-07-2026