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.
(All amounts in ₹ Lakhs, unless otherwise stated)

ANNEXURE - I
RESTATED STATEMENT OF ASSETS AND LIABILITIES

Particulars	Notes	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
I. EQUITY AND LIABILITIES				
(1) Shareholders' funds				
(a) Share capital	2 (A)	1,403.26	467.75	445.91
(b) Reserves and surplus	2 (B)	3,873.56	4,223.32	3,749.73
		5,276.82	**4,691.08**	**4,195.64**
(2) Non current liabilities				
(a) Long-term borrowings	3	1,383.78	1,523.96	1,339.39
(b) Other Non-current liabilities	7 (A)	328.02	339.13	35.68
(c) Long-term provisions	4 (A)	498.27	424.39	362.99
		2,210.06	**2,287.48**	**1,738.05**
(3) Current liabilities				
(a) Short-term borrowings	5	4,420.81	3,440.84	3,111.58
(b) Trade payables	6			
- Total outstanding dues of micro enterprises and small enterprises		1,125.75	1,150.72	1,153.12
- Total outstanding dues of creditors other than micro enterprises and small enterprises		1,173.85	1,305.87	1,209.95
(c) Other current liabilities	7 (B)	412.53	372.40	337.59
(d) Short-term provisions	4 (B)	52.47	121.53	161.19
		7,185.41	**6,391.36**	**5,973.43**
TOTAL		**14,672.30**	**13,369.91**	**11,907.12**
II. ASSETS				
(1) Non-current assets				
(a) Property, plant and equipment				
(i) Property, plant and equipment	8	6,278.34	5,806.03	3,078.76
(ii) Intangible assets	8	0.04	0.04	0.10
(ii) Capital work-in-progress	8	0.00	171.94	1,797.59
(b) Deferred tax assets (net)	9	220.29	171.90	150.75
(c) Long-term loans and advances	10 (A)	43.03	9.17	-
(d) Other non-current assets	11 (A)	61.63	74.85	65.87
		6,603.33	**6,233.93**	**5,093.07**
(2) Current assets				
(a) Current Investments		-	-	-
(b) Inventories	12	3,523.25	3,126.62	2,947.75
(c) Trade receivables	13	2,879.85	2,799.71	2,593.04
(d) Cash and other bank balances	14	326.45	255.53	227.31
(e) Short-term loans and advances	10 (B)	206.02	240.92	306.36
(f) Other current assets	11 (B)	1,133.37	713.18	739.58
		8,068.94	**7,135.96**	**6,814.04**
TOTAL		**14,672.30**	**13,369.91**	**11,907.12**
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 22:07:58 +05'30'
CA Karan Verma
Partner
M. No.: 161335

Place: Mumbai
Date: 24/07/2026
UDIN: 26161335KWDMKC2065

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 13:03:19 +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 13:08:23 +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 13:09:05 +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 16:25:06 +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.
(All amounts in ₹ Lakhs, unless otherwise stated)

ANNEXURE - II
RESTATED STATEMENT OF PROFIT AND LOSS

Particulars	Notes	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Income				
Revenue from operations	15	20,590.32	18,735.58	17,894.40
Other income	16	525.84	395.80	272.21
Total income		**21,116.16**	**19,131.38**	**18,166.61**
Expenses:				
Cost of Materials Consumed	17	14,677.90	13,959.85	12,637.65
Changes in inventories of finished goods and work-in-progress	18	13.99	(203.73)	184.50
Employee benefit expenses	19	3,105.84	2,678.31	2,391.49
Finance costs	20	318.32	315.59	253.51
Depreciation and amortisation expense	21	941.08	754.57	463.77
Other expenses	22	1,277.38	1,316.26	1,225.68
Total expenses		**20,334.52**	**18,820.85**	**17,156.60**
Profit before tax		**781.64**	**310.53**	**1,010.01**
Tax expense:	23			
Current tax		244.28	251.26	283.83
Deferred tax		(48.39)	(21.15)	(30.29)
Total tax expense		**195.89**	**230.11**	**253.54**
Profit after tax		**585.75**	**80.44**	**756.47**
Earnings per equity share of face value of ₹ 100 each :	25			
Basic EPS in ₹		4.17	0.59	5.65
Diluted EPS in ₹		4.17	0.59	5.65
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 VINODKUMAR VERMA
Digitally signed by KARAN VINODKUMAR VERMA Date: 2026.07.24 22:08:35 +05'30'
CA Karan Verma
Partner
M. No.: 161335
Place: Mumbai
Date: 24/07/2026
UDIN: 26161335KWDMKC2065

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 13:03:44 +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 13:08:04 +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 13:09:38 +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 16:25:47 +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.
(All amounts in ₹ Lakhs, unless otherwise stated)

ANNEXURE - III
RESTATED STATEMENT OF CASH FLOWS

	Particulars		For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
A	**Cash flow from operating activities**				
	Profit before tax		781.64	310.53	1,010.01
	Adjustments:				
	Depreciation and amortisation expense		941.08	754.57	463.77
	Provision for Gratuity		0.92	75.19	78.26
	Provision for Leave Encashment		3.89	2.13	4.21
	Interest income on bank deposits		(39.98)	(36.42)	(15.83)
	Finance Cost		318.32	315.59	253.51
	Profit/Loss on sale of Assets		(5.08)	12.59	6.33
	Government Grant Income		(34.14)	-	-
	Operating profit before working capital changes		**1,966.65**	**1,434.19**	**1,800.26**
	Adjustments for:				
	Adjustments for (increase)/decrease in operating assets:				
	(Increase) /Decrease in Trade Receivables		(80.14)	(206.67)	31.34
	(Increase) /Decrease in Inventories		(396.63)	(178.87)	(29.71)
	(Increase) /Decrease in Loans & Advances		34.90	65.44	(96.62)
	(Increase) /Decrease in Other Current Assets		(414.28)	32.35	(16.35)
	(Increase) /Decrease in Other Non-Current Assets		13.22	(8.98)	(7.37)
	Adjustments for increase/(decrease) in operating liabilities:				
	Increase /(Decrease) in Trade Payables		(156.99)	93.53	(330.21)
	Increase/ (Decrease) in Other Current Liabilities		43.17	34.80	(17.33)
	Increase/ (Decrease) Non-current Liabilities		20.00	303.45	-
	Cash (used in) / generated from operations		**1,029.90**	**1,569.24**	**1,334.02**
	Direct taxes paid (net of refunds)		278.12	316.02	246.30
	Net cash generated from operating activities (A)		**751.78**	**1,253.22**	**1,087.72**
B	**Cash flow from investing activities**				
	Purchase of property, plant and equipments (including intangible assets)		(1,264.77)	(1,880.94)	(1,537.41)
	Net Sales of Fixed Assets (including capital work-in-progress)		28.39	12.22	2.68
	Net Outflow of Current Investments		-	-	(0.04)
	Net Inflow/(Outflow) of Fixed Deposits		(6.87)	(7.32)	(2.86)
	Interest Received		34.06	30.48	8.54
	Net cash used in investing activities (B)		**(1,209.19)**	**(1,845.56)**	**(1,529.09)**
C	**Cash flow from financing activities**				
	Proceeds From issue of Equity Share Capital		-	415.00	-
	Net Proceeds/(Repayment) of Long-Term Borrowings		(140.18)	184.57	254.19
	Net Proceeds/(Repayment) of Short-Term Borrowings		979.97	329.25	393.78
	Interest and Financial Charges Paid		(318.32)	(315.59)	(253.51)
	Net cash generated from financing activities (C)		**521.47**	**613.23**	**394.46**
	Net (decrease) / increase in cash and bank balances (A+B+C)		**64.06**	**20.90**	**(46.92)**
	Cash and bank balances at the beginning of the year		25.36	4.46	51.39
	Cash and bank balances at the end of the year		**89.41**	**25.36**	**4.46**
	Components of cash and bank balances (refer note 14):				
	Balances with banks:				
	Cash in hand		7.21	21.14	1.91
	In current accounts		82.20	4.22	2.55
	Total Cash and bank balances at the end of the year		**89.41**	**25.36**	**4.46**
	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 22:09:12 +05'30'

CA Karan Verma
Partner
M. No.: 161335
Place: Mumbai
Date: 24/07/2026
UDIN: 26161335KWDMKC2065

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 13:04:01 +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 13:07:43 +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 13:10:07 +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 16:26:36 +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)
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Address: Near 12 Shop, Girwai naka, A.B. Road, Gwalior, Madhya Pradesh, India-474001.
(All amounts in ₹ Lakhs, unless otherwise stated)

ANNEXURE - V
NOTES TO RESTATED FINANCIAL STATEMENTS

NOTE – 2 (A)
RESTATED STATEMENT OF SHARE CAPITAL

Particulars	As at March 31, 2026		As at March 31, 2025		As at March 31, 2024	
	No. of shares	Amount	No. of shares	Amount	No. of shares	Amount
Authorized share capital						
Equity shares of ₹ 10/- each	2,00,00,000	2,000.00	-	-	-	-
Equity shares of ₹ 100/- each	-	-	55,00,000	5,500.00	55,00,000	5,500.00
	2,00,00,000.00	**2,000.00**	**55,00,000.00**	**5,500.00**	**55,00,000.00**	**5,500.00**
Issued, subscribed and fully paid-up						
Equity shares of ₹ 10/- each	1,40,32,620	1,403.26	-	-	-	-
Equity shares of ₹ 100/- each	-	-	4,67,754	467.75	4,45,912	445.91
Total	**1,40,32,620**	**1,403.26**	**4,67,754**	**467.75**	**4,45,912**	**445.91**

1. Terms/rights attached to equity shares:
1. 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.

Particulars	As at March 31, 2026		As at March 31, 2025		As at March 31, 2024	
	No. of shares	Amount	No. of shares	Amount	No. of shares	Amount
Equity Shares						
Balance at the beginning of the year	4,67,754	467.75	4,45,912	445.91	4,45,912	445.91
Add: Issued during the year - Fresh Issue (refer Note (i) below)	-	-	21,842	21.84	-	-
Add: Effect of sub-division of shares (refer Note (ii) below)	42,09,786	-		-		-
Add: Issued during the year - Bonus Issue (refer Note (iii) below)	93,55,080	935.51	-	-	-	-
Balance at the end of the year	**1,40,32,620**	**1,403.26**	**4,67,754**	**467.75**	**4,45,912**	**445.91**

Notes:
(i) On October 26, 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) Pursuant to a resolution passed by our Board on October 28, 2025 and a special resolution passed at the Extra-Ordinary General Meeting of Shareholders on October 31, 2025, the face value of equity shares was sub-divided from ₹100/- per share to ₹10/- per share.

(iii) 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).

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

Particulars	As at March 31, 2026		As at March 31, 2025		As at March 31, 2024	
	No. of shares	% held	No. of shares	% held	No. of shares	% held
Mr. Nitin Tiwari	1,02,23,250	72.85	3,40,775	72.85	3,41,300	76.54
Mrs. Ruchi Tiwari	30,60,000	21.81	1,02,000	21.81	1,02,515	22.99
Total	**1,32,83,250**	**94.66**	**4,42,775**	**94.66**	**4,43,815**	**99.53**

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	2,900.00
Mrs. Ruchi Tiwari	1,02,000	29,58,000	30,60,000	21.81	2,900.00
Total	**4,42,775**	**1,28,40,475**	**1,32,83,250**	**94.66**	**5,800.00**

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**	**(0.66)**

Promoter Name	As at March 31, 2024				
	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	525	3,41,300	76.54	0.15
Mrs. Ruchi Tiwari	1,02,515	-	1,02,515	22.99	-
Total	**4,43,290**	**525**	**4,43,815**	**99.53**	**0.15**

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 – 2 (B)
RESTATED STATEMENT OF RESERVES AND SURPLUS

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Surplus in statement of profit and loss			
Opening balance	3,830.17	3,749.73	3,264.97
Adjustment for prior period errors*	-	-	(271.71)
Restated opening balance	**3,830.17**	**3,749.73**	**2,993.26**
Profit for the year	585.75	80.44	756.47
Less: Issue of Bonus shares	(542.35)		
Closing balance	**3,873.56**	**3,830.17**	**3,749.73**
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	**3,873.56**	**4,223.32**	**3,749.73**

** Refer Note 34*

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.
(All amounts in ₹ Lakhs, unless otherwise stated)

ANNEXURE - V
NOTES TO RESTATED FINANCIAL STATEMENTS

NOTE – 3
RESTATED STATEMENT OF LONG TERM BORROWINGS

(Amounts in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Secured			
- Term Loan from Banks (refer note 3(a) below)	1,764.51	1,953.91	1,898.07
	1,764.51	**1,953.91**	**1,898.07**
Less: Current maturities of long-term debt (refer note Note 3(a) below)	(380.73)	(429.95)	(558.68)
Total	**1,383.78**	**1,523.96**	**1,339.40**

Notes:
1. The terms & conditions and other information in respect of loans are given in Note 3.1 & Note 3.2.

3(a) Indian rupee term loan:

Particulars	As at March 31, 2026			As at March 31, 2025			As at March 31, 2024		
	Non-Current	Current Maturities	Total	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	1,022.68	218.34	1,241.02
HDFC Bank Limited- 262	-	-	-	-	99.07	99.07	99.07	215.11	314.18
HDFC Bank Limited- 2009	-	-	-	-	-	-	-	35.02	35.02
HDFC Bank Limited- 452175879	-	-	-	-	-	-	217.65	90.21	307.86
Total	**1,383.78**	**380.73**	**1,764.51**	**1,523.96**	**429.95**	**1,953.91**	**1,339.40**	**558.68**	**1,898.08**

3.1 RESTATED STATEMENT OF TERMS & CONDITIONS OF LOANS

Particulars	Periodicity of instalment	Rate of interest	Personal Guarantee
From Banks			
HDFC Bank Limited- 9506	Monthly	8.24%	Nitin Tiwari and Ruchi Tiwari
HDFC Bank Limited- 262	Monthly	8.24%	Nitin Tiwari and Ruchi Tiwari
HDFC Bank Limited- 2009	Monthly	9.00%	Nitin Tiwari and Ruchi Tiwari
HDFC Bank Limited- 452175879	Monthly	9.00%	Nitin Tiwari and Ruchi Tiwari

3.2 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 8.1)

NOTE – 4
RESTATED STATEMENT OF PROVISIONS

4 (A) Long-term Provisions (Amounts ₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Provision for Employee Benefit Expenses	-	-	-
Provision for gratuity (refer Note 25 (ii))	498.27	424.39	362.99
Total	**498.27**	**424.39**	**362.99**

4 (B) Short-term Provisions (Amounts ₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Provision for Gratuity (refer Note 25(ii))	42.24	115.19	101.40
Provision for Income Tax (Net of Advance Tax)		-	55.58
Provision for Leave encashment	10.23	6.34	4.21
Total	**52.47**	**121.53**	**161.19**

NOTE – 5
RESTATED STATEMENT OF SHORT TERM BORROWINGS

(Amounts ₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Secured			
Overdraft Accounts (refer note 5 (a) and 5 (c) below)	-	151.74	56.92
Cash Credit (refer note 5 (b) and 5 (c) below)	2,701.02	1,529.62	1,195.27
Current maturities of long-term debt (refer note 3 above)	380.73	429.95	558.68
Unsecured:			
Loan from related parties (refer note 5 (d) below)	1,339.06	1,329.53	1,300.71
Total	**4,420.81**	**3,440.84**	**3,111.58**

Notes :-
5 (a) A dropline overdraft facility amounting to 248.00 lakhs has been sanctioned by HDFC Bank Limited.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.
5 (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.
5 (c) Plant & Machinery has been charged as collateral against credit facilities availed from HDFC Bank Limited.(Refer note 8.1)
5 (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	As at March 31, 2024
Loans from directors*:			
Mr. Nitin Tiwari	990.76	981.23	961.94
Ms. Ruchi Tiwari	348.30	348.30	338.77
Total	**1,339.06**	**1,329.53**	**1,300.71**

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

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(All amounts in ₹ Lakhs, unless otherwise stated)

ANNEXURE - V
NOTES TO RESTATED FINANCIAL STATEMENTS

NOTE – 6
RESTATED STATEMENT OF TRADE PAYABLES

(Amounts in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Total outstanding dues of micro enterprise and small enterprises (refer note 31)	1,125.75	1,150.72	1,153.12
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,173.85	1,305.87	1,209.95
Total	**2,299.60**	**2,456.60**	**2,363.07**

Note:
Ageing of trade payables as required by Schedule III of Companies Act, 2013 is disclosed as below. Ageing of trade payables is based on the date of transction in case there is no credit period agreed at the time of supply.

Trade Payable Ageing

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**

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	-	-	1,150.74	-	-	-	1,150.74
(ii) Undisputed- Others	34.53	-	1,271.34	-	-	-	1,305.87
(iii) Disputed dues- MSME	-	-	-	-	-	-	-
(iv) Disputed dues- others	-	-	-	-	-	-	-
Total	**34.53**	**-**	**2,422.07**	**-**	**-**	**-**	**2,456.60**

Particulars	As at March 31, 2024						
	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	-	-	1,153.10	0.02	-	-	1,153.12
(ii) Undisputed- Others	31.75	-	1,177.64	-	-	0.56	1,209.95
(iii) Disputed dues- MSME	-	-	-	-	-	-	-
(iv) Disputed dues- others	-	-	-	-	-	-	-
Total	**31.75**	**-**	**2,330.74**	**0.02**	**-**	**0.56**	**2,363.07**

NOTE – 7

7 (A) RESTATED STATEMENT OF OTHER NON-CURRENT LIABILITIES

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Security Deposit with Customer	58.90	38.90	35.68
Deferred Government Grant (IDLS Grant)	269.12	300.23	-
Total	**328.02**	**339.13**	**35.68**

7 (B) RESTATED STATEMENT OF OTHER CURRENT LIABILITIES

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Payable to employees	248.83	215.44	179.57
Payable to directors (refer note 30)	16.31	25.52	20.45
Advance from customers	80.96	62.81	103.92
Deferred Government Grant (IDLS Grant)	31.11	34.14	-
Statutory dues payable:			
TDS/TCS payable	12.39	18.63	19.46
GST payable	0.32	-	-
Other statutory dues payable (EPF, ESIC etc)	22.62	15.86	14.19
Total	**412.53**	**372.40**	**337.59**

NOTE – 8
RESTATED STATEMENT OF DEFERRED TAX (ASSETS) / LIABILITIES

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Opening Balance (A)			
Opening Balance of Deferred Tax (Asset) / Liability	171.90	150.75	120.46
Add:			
Provision for Leave encashment	2.57	1.60	-
Provision for Gratuity	15.98	18.92	19.70
Depreciation	29.83	0.63	10.60
Closing Balance of Deferred Tax (Asset) / Liability	**220.29**	**171.90**	**150.75**

NOTE – 10
RESTATED STATEMENT OF LONG TERM LOANS & ADVANCES

10 (A) Long-term loans and advances

(Amounts ₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
(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**	**-**

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ANNEXURE - V
NOTES TO RESTATED FINANCIAL STATEMENTS

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

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
(Unsecured, considered good, unless otherwise stated)			
Advance to Suppliers	187.13	220.55	284.50
Advance to Employees	18.88	20.37	21.86
Total	**206.02**	**240.92**	**306.36**

NOTE – 11
RESTATED STATEMENT OF NON-CURRENT ASSETS

11 (A) Other non-current assets (Amounts ₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
(Unsecured, considered good, unless otherwise stated)			
Security deposits	55.13	56.05	52.01
Other Deposits (EMD)	1.41	11.96	7.02
Balances with government authorities	5.09	6.84	6.84
Total	**61.63**	**74.85**	**65.87**

11 (B) Other current assets

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
OTHER CURRENT ASSETS			
(Unsecured, considered good, unless otherwise stated)			
Prepaid Expenses	13.14	0.35	-
CSR Credit	5.13	0.16	0.16
Accrued Interest	25.94	20.02	14.08
Balances with government authorities	1,042.35	669.50	704.40
Duty Drawback Receivable	34.86	23.15	20.94
RoDTEP Receivable	11.95	-	-
Total	**1,133.37**	**713.18**	**739.58**

NOTE – 12
RESTATED STATEMENT OF INVENTORIES

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Closing Stock:-			
Raw Material	1,831.70	1,435.30	1,446.29
Work-in-progess	774.44	833.78	656.40
Finished Goods	527.41	538.76	555.63
Goods-in-Transit	198.43	141.72	98.50
Others	191.28	177.06	190.92
Total	**3,523.25**	**3,126.62**	**2,947.75**

NOTE – 13
RESTATED STATEMENT OF TRADE RECEIVABLES

Trade Receivables (Amounts ₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Secured, considered good	-	-	-
Unsecured, considered good	2,879.85	2,799.71	2,593.04
	2,879.85	**2,799.71**	**2,593.04**
Provision for doubtful debts	-	-	-
Total	**2,879.85**	**2,799.71**	**2,593.04**

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 trade receivables 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	Total
(i) Undisputed Trade receivables – considered good	-	-	2,842.21	26.67	10.97	-	-	2,879.85
(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**	**-**	**-**	**2,879.85**

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(All amounts in ₹ Lakhs, unless otherwise stated)

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NOTES TO RESTATED FINANCIAL STATEMENTS

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	Total
(i) Undisputed Trade receivables – considered good	-	-	2,736.76	46.92	7.85	1.38	6.81	**2,799.71**
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	**-**
(iii) Disputed Trade receivables – considered good	-	-	-	-	-	-	-	**-**
(iv) Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	**-**
Total	**-**	**-**	**2,736.76**	**46.92**	**7.85**	**1.38**	**6.81**	**2,799.71**

Particulars	As at March 31, 2024							
	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	Total
(i) Undisputed Trade receivables – considered good	-	-	2,539.58	18.21	9.94	2.18	23.14	**2,593.04**
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	**-**
(iii) Disputed Trade receivables – considered good	-	-	-	-	-	-	-	**-**
(iv) Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	**-**
Total	**-**	**-**	**2,539.58**	**18.21**	**9.94**	**2.18**	**23.14**	**2,593.04**

Note: There are no debts due by directors or other officers of the company or debts due by firms or private companies in which any director is a partner or a director or a member.

NOTE – 14
RESTATED STATEMENT OF CASH AND OTHER BANK BALANCES

Cash and cash equivalents (Amounts ₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Cash and cash equivalents:			
Cash in hand	7.21	21.14	1.91
In current account	82.20	4.22	2.55
Total (A)	**89.41**	**25.36**	**4.46**
Other bank balances			
Margin money deposit*	237.04	230.17	222.85
Total (B)	**237.04**	**230.17**	**222.85**
Total (A + B)	**326.45**	**255.53**	**227.31**

*Fixed deposit is under lien against bank guarantees issued by HDFC Bank Limited. (Refer note 32)
*Fixed deposits are charged as collateral against credit facilities availed from HDFC Bank Limited. (Refer note 3.2)

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(All amounts in ₹ Lakhs, unless otherwise stated)

ANNEXURE - V
NOTES TO RESTATED FINANCIAL STATEMENTS

NOTE – 8
RESTATED STATEMENT OF PROPERTY, PLANT AND EQUIPMENT

Particulars	Tangible Assets								Intangible Assets		Capital Work-in-Progress		
	Furniture	Computer	Building	Land*	Plant and Machinery*	Office equipment	Vehicles	Total	Software	Total	Building Under Construction	Plant and Machinery Under Constrution	Total
As at April 1, 2023	136.87	23.60	676.46	804.18	2,751.84	159.29	112.52	4,664.76	97.32	97.32	638.68	-	638.68
Additions	0.81	10.52	0.98	-	303.36	61.03	1.56	378.26	0.24	0.24	918.66	240.25	1,158.91
Disposals/ adjustments	-	14.45	-	-	6.29	-	-	20.74	97.32	97.32	-	-	-
As at March 31, 2024	**137.68**	**19.67**	**677.44**	**804.18**	**3,048.91**	**220.32**	**114.08**	**5,022.28**	**0.24**	**0.24**	**1,557.34**	**240.25**	**1,797.59**
Additions	227.47	13.39	2,198.17	-	921.02	143.88	2.66	3,506.59	-	-	-	466.14	466.14
Disposals/ adjustments	0.28	2.84	-	-	41.90	50.52	-	95.54	-	-	1,557.34	534.45	2,091.79
As at March 31, 2025	**364.87**	**30.22**	**2,875.61**	**804.18**	**3,928.03**	**313.68**	**116.74**	**8,433.33**	**0.24**	**0.24**	**-**	**171.94**	**171.93**
Additions	259.19	10.15	420.73	-	489.11	257.53	-	1,436.71	-	-	-	13.71	13.71
Disposals/ adjustments	-	-	-	-	24.27	3.99	-	28.26	-	-	-	185.65	185.65
As at March 31, 2026	**624.06**	**40.37**	**3,296.34**	**804.18**	**4,392.87**	**567.22**	**116.74**	**9,841.78**	**0.24**	**0.24**	**-**	**0.00**	**0.00**
Depreciation / Amortization													
As at April 1, 2023	**73.22**	**17.13**	**156.80**	**-**	**1,081.68**	**108.12**	**61.21**	**1,498.16**	**90.78**	**90.78**	**-**	**-**	**-**
Charge for the year	16.61	8.62	49.39	-	330.23	43.82	13.52	462.19	1.58	1.58	-	-	-
Disposals/ adjustments	-	13.64	-	-	3.19	-	-	16.83	92.22	92.22	-	-	-
As at March 31, 2024	**89.83**	**12.11**	**206.19**	**-**	**1,408.72**	**151.94**	**74.73**	**1,943.52**	**0.14**	**0.14**	**-**	**-**	**-**
Charge for the year	57.60	8.85	229.51	-	386.42	61.38	10.75	754.51	0.06	0.06	-	-	-
Disposals/ adjustments	0.14	2.66		-	20.99	46.94	-	70.73	-	-	-	-	-
As at March 31, 2025	**147.29**	**18.30**	**435.70**	**-**	**1,774.15**	**166.38**	**85.48**	**2,627.30**	**0.20**	**0.20**	**-**	**-**	**-**
Charge for the period	108.97	10.26	271.66	-	442.92	99.18	8.09	941.08	-	-	-	-	-
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**	**0.20**	**0.20**	**-**	**-**	**-**
													-
Net block													-
As at March 31, 2024	47.85	7.56	471.25	804.18	1,640.19	68.38	39.35	3,078.76	0.10	0.10	1,557.34	240.25	1,797.59
As at March 31, 2025	217.58	11.92	2,439.91	804.18	2,153.88	147.30	31.26	5,806.03	0.04	0.04	-	171.94	171.94
As at March 31, 2026	367.80	11.81	2,588.98	804.18	2,177.58	304.81	23.17	6,278.34	0.04	0.04	-	0.00	0.00

Notes:

*8.1.Plant & Machinery and Land has been charged as collateral against credit facilities availed from HDFC Bank Limited.(Refer note 3 and 5)
8.2.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	-	-	-	-	-
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	171.94	-	-	-	171.94
Building Under Construction	-	-	-	-	-

(c) Capital Work-in Progress ageing schedule for balance as at March 31, 2024

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	240.25	-	-	-	240.25
Building Under Construction	918.66	638.68	-	-	1,557.34

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ANNEXURE - V
NOTES TO RESTATED FINANCIAL STATEMENTS

NOTE – 15
RESTATED STATEMENT OF REVENUE FROM OPERATIONS

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Revenue from Operations			
Sale of Products			
Sale- Domestic	18,910.82	17,241.30	16,268.86
Sale- Export	1,666.99	1,477.54	1,598.53
Sale- SEZ	12.51	16.74	27.01
Unbilled Revenue	-	-	-
	20,590.32	**18,735.58**	**17,894.40**
Other Operating Revenue			
Duty Draw Back	0.00	0.00	0.00
Discount Received	0.00	0.00	0.00
RODTEP INCENTIVE	0.00	0.00	0.00
	-	**-**	**-**
Total	**20,590.32**	**18,735.58**	**17,894.40**

NOTE – 16
RESTATED STATEMENT OF OTHER INCOME

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Other income			
Interest income	39.98	36.42	15.83
Profit on Sale of Assets	5.64	2.74	0.26
Government Grant Income	34.14	6.54	-
Foreign Exchange Gain (Net)	31.62	2.69	7.02
Duty Draw Back	141.20	132.99	132.30
Discount Received	236.35	187.67	116.40
RODTEP Incentive	24.78	15.99	-
Other income	12.13	10.76	0.40
Total	**525.84**	**395.80**	**272.21**

NOTE – 17
RESTATED STATEMENT OF COST OF MATERIAL CONSUMED

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Raw material consumption			
Opening stock	1,612.37	1,637.28	1,423.01
Add : Purchases	14,951.05	13,797.94	12,725.31
Less : Closing stock	2,022.98	1,612.37	1,637.28
Freight Inwards	137.47	137.00	126.61
Total	**14,677.90**	**13,959.85**	**12,637.65**

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ANNEXURE - V
NOTES TO RESTATED FINANCIAL STATEMENTS

NOTE – 18
CHANGES IN INVENTORIES OF FINISHED GOODS AND WORK-IN-PROGRESS

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Inventory at the beginning of the year			
Work-in-progess	833.78	656.40	784.15
Finished goods	538.76	555.63	556.61
Goods-in-Transit	141.72	98.50	154.27
	1,514.26	**1,310.53**	**1,495.03**
Inventory at the end of the year			
Work-in-progess	774.44	833.78	656.40
Finished goods	527.41	538.76	555.63
Goods-in-Transit	198.43	141.72	98.50
	1,500.27	**1,514.26**	**1,310.53**
Total(A)-(B)	**13.99**	**(203.73)**	**184.50**

NOTE – 19
RESTATED STATEMENT OF EMPLOYEE BENEFITS EXPENSES

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Salaries, wages and bonus	2,936.37	2,459.00	2,175.12
Contribution to provident and other funds (refer note 25(i))	112.71	98.43	92.94
Gratuity expense (refer note 25(ii))	2.92	76.28	78.26
Staff welfare expenses	53.87	44.60	45.17
Total	**3,105.84**	**2,678.31**	**2,391.49**

NOTE – 20
RESTATED STATEMENT OF FINANCE COST

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Interest on:			
-Overdraft loans	7.22	8.16	5.91
-Cash credit loan	154.46	116.87	89.27
- Indian rupee term loans	139.86	173.97	148.14
- MSME Vendor	-	0.24	-
Bank Charges	16.78	16.35	10.19
Total	**318.32**	**315.59**	**253.51**

NOTE – 21
RESTATED STATEMENT OF DEPRECIATION & AMORTISATION

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Depreciation on property, plant and equipment	941.08	754.51	462.19
Amortization on intangible Asset	-	0.06	1.58
Total	**941.08**	**754.57**	**463.77**

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(All amounts in ₹ Lakhs, unless otherwise stated)

ANNEXURE - V
NOTES TO RESTATED FINANCIAL STATEMENTS

NOTE – 22
RESTATED STATEMENT OF OTHER EXPENSES

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Freight Outwards	130.65	127.24	126.34
Power & Fuel	447.85	368.59	351.69
Advertising & Promotional Expenses	78.39	69.94	114.12
Clearing Charges	34.53	47.30	30.45
Sales Commission	69.83	71.36	65.02
Rent Expense	109.79	106.03	106.37
Discount Allowed	11.18	12.57	49.57
Insurance Expenses	46.02	54.82	29.07
Professional and Consultancy Charges	54.61	107.20	63.23
Administrative & Office Expenses	19.99	33.44	34.25
Sample Sales and Replacement Expenses	47.22	75.78	42.68
Travelling and Conveyance Expenses	35.36	37.99	34.51
Security Expenses	14.75	11.66	9.74
License Registration and Renewal Charges	15.86	15.01	26.00
Membership and Subscription Charges	9.75	11.45	7.09
Loss on Sale of Assets	0.56	15.34	6.59
Corporate Social Responsibility(CSR) Expenses (refer Note 28)	13.32	13.05	11.27
Repair and Maintenance			
-Land and Building	9.47	13.24	9.38
-Plant and Machinery	45.87	33.34	20.80
-Others	8.29	16.60	9.66
Computer and Software Charges	36.55	40.60	46.80
Rates and Taxes	18.30	29.15	23.64
Payment to Auditors*	8.00	3.25	3.85
Miscellaneous Expenses	11.22	1.31	3.56
Total	**1,277.38**	**1,316.26**	**1,225.68**

***Payment to Auditors**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Payment to auditor*			
- Statutory audit fees	3.00	1.63	1.63
- Tax audit fees	1.50	1.63	1.63
- Special purpose audit fees	3.50	-	-
- Other services	-	-	0.60
Total	**8.00**	**3.25**	**3.85**

NOTE – 23
RESTATED STATEMENT OF TAX EXPENSES

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Current Tax	244.28	251.26	283.83
Deferred Tax	48.39	21.15	30.29
Total	**292.67**	**272.41**	**314.13**

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ANNEXURE - V
NOTES TO RESTATED FINANCIAL STATEMENTS

NOTE – 24
RESTATED STATEMENT OF EARNING PER SHARE

Restated 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.

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the period plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Basic Earning per share (BEPS)			
Net profit for the year	5,85,74,821.01	80,43,026.87	7,56,47,556.62
Weighted average number of Equity shares for basic EPS (nos)	1,40,32,620	1,36,59,212	1,33,77,360
Basic EPS	**4.17**	**0.59**	**5.65**
Diluted Earning per share (DEPS)			
Net Profit for the year	5,85,74,821.01	80,43,026.87	7,56,47,556.62
Add / less: Effect of dilution on profit*	-	-	-
Revised net profit	**5,85,74,821.01**	**80,43,026.87**	**7,56,47,557**
Weighted average number of Equity shares adjusted for the effect of dilution	1,40,32,620	1,36,59,212	1,33,77,360
Diluted EPS	**4.17**	**0.59**	**5.65**
Weighted average number of Equity shares for Basic EPS	1,40,32,620	1,36,59,212	1,33,77,360
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**	**1,33,77,360**
Earnings per equity share:			
Basic	4.17	0.59	5.65
Diluted	4.17	0.59	5.65

** 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.*

(All amounts in ₹ Lakhs, unless otherwise stated)

NOTE – 25
RESTATED 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.

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Provident fund (PF)	95.47	85.22	79.06
Employee State Insurance (ESI) Contribution	17.24	13.21	13.88
Total	**112.71**	**98.43**	**92.94**

(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:

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Balance at the beginning of the year	539.58	464.39	386.13
Interest cost	35.29	33.25	28.15
Current service cost	68.75	61.08	52.01
Past service cost	-	-	-
Benefits paid	(2.00)	(1.09)	-
Actuarial (gains)/losses	(101.12)	(18.05)	(1.90)
Balance at the end of the year	**540.50**	**539.58**	**464.39**

(b) Expense recognised in profit or loss

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Current service cost	68.75	61.08	52.01
Interest cost	35.29	33.25	28.15
Past service cost	-	-	-
Actuarial (gains)/losses	-	-	-
- arising from experience adjustement		(27.44)	(3.59)
- arising from change in financial assumptions	(101.12)	9.39	1.69
- arising from change in demographic assumptions	-	-	-
Total	**2.92**	**76.28**	**78.26**

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

Particulars	March 31, 2026	March 31, 2025	March 31, 2024
Economic assumptions			
- Discount rate	7.14%	6.54%	7.29%
- Future salary growth	5.00%	5.00%	5.00%
Demographic assumptions			
- Retirement age (Years)	60	60	60
- Mortality table	IALM (2012 - 14)	IALM (2012 - 14)	IALM (2012 - 14)
- Attrition rate (Percentage)	25%	25%	25%

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

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Non-current	498.27	424.39	362.99
Current	42.24	115.19	101.40
Total	**540.50**	**539.58**	**464.39**

(All amounts in ₹ Lakhs, unless otherwise stated)

NOTE – 26
RESTATED DEFFERED TAX ASSETS (RECONCILATION)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Deferred tax asset arising on account of			
Provision for Leave encashment	2.57	1.60	-
Provision for Gratuity	15.98	18.92	19.70
Depreciation	29.83	0.63	10.60
Total	**48.39**	**21.15**	**30.30**

(i) Changes in deferred tax assets/(deferred tax liabilities) from 01 April 2025 to 31 March 2026

Particulars	Opening balance as at 01 April 2025	Recognised in statement of profit and loss	Balance as at 31 March 2026
Provision for Leave encashment	1.60	2.57	4.17
Provision for Gratuity	54.36	15.98	70.35
Depreciation as per Books	115.95	29.83	145.78
Total	**171.91**	**48.39**	**220.30**

(ii) Changes in deferred tax assets/(deferred tax liabilities) from 01 April 2024 to 31 March 2025

Particulars	Opening balance as at 01 April 2024	Recognised in statement of profit and loss	Balance as at 31 March 2025
Provision for Leave encashment	-	1.60	1.60
Provision for Gratuity	35.44	18.92	54.36
Depreciation as per Books	115.32	0.63	115.95
Total	**150.76**	**21.15**	**171.91**

(iii) Changes in deferred tax assets/(deferred tax liabilities) from 01 April 2023 to 31 March 2024

Particulars	Opening balance as at 01 April 2023	Recognised in statement of profit and loss	Balance as at 31 March 2024
Provision for Leave encashment	-	-	-
Provision for Gratuity	15.74	19.70	35.44
Depreciation as per Books	104.72	10.60	115.32
Total	**120.46**	**30.30**	**150.76**

NOTE-27
EARNINGS IN FOREIGN CURRENCY

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Exports of products	1,602.69	1,477.54	1,598.53
Total	**1,602.69**	**1,477.54**	**1,598.53**

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ANNEXURE - VI
NOTES TO RESTATED FINANCIAL STATEMENTS

NOTE – 28
Details of Corporate Social Responsibility - (CSR) Expenditure:

As per provisions of section 135 of the Companies Act, 2013, read along with the Rules made thereunder and Schedule VII thereto, the Company has to incur at least 2% of average net profits, as per section 198 of the Companies Act, 2013, of the preceding three financial years towards Corporate Social Responsibility ("CSR").

Particulars	**As at March 31, 2026**	**As at March 31, 2025**	**As at March 31, 2024**
(a) Gross amount required to be spent by the Company during the year	13.32	13.04	11.27
(b) Amount (exclusive of management fee) approved by the Board to be spent during the year	13.32	13.05	11.27

Amount spent during the year ending on 31 March 2026, 31 March 2025 and 31 March 2024

Particulars	**For the year ended March 31, 2026**		**For the year ended March 31, 2025**		**For the year ended March 31, 2024**	
	Through banking channel	**Yet to be paid**	**Through banking channel**	**Yet to be paid**	**Through banking channel**	**Yet to be paid**
A) Amount spent during the period / year						
i. Construction/acquisition of any asset	-	-	-	-	-	-
ii. On purposes other than (i) above	18.30	-	11.30	-	11.30	-
Add: Utilised from excess spent in last year	-	-	-	-	-	-
iii) Nature of CSR activities	Education	-	Education	-	Education	-
B) Amount yet to be spent during the period /year						
i. Construction/Acquisition of any asset	-	-	-	-	-	-
ii. On purposes other than (i) above	-	-	-	-	-	-
Add: Utilised from excess spent in last year	-	-	-	-	-	-
Total	**18.30**	**-**	**11.30**	**-**	**11.30**	**-**
C) Details related to spend/unspent obligations		-	-	-		
i. Contribution to Public Trust		-	-	-	-	-
ii. Contribution to Charitable Trust		-	-	-	-	-
iii. Unspent amount in relation to:		-	-	-	-	-
- Ongoing project		-	-	-	-	-
- Other than ongoing project		-	-		-	-
D) Disclosure as per Section 135(5) - Other than ongoing project			-			
Opening balance	**(0.16)**	-	**(0.16)**	-	**(0.13)**	**-**
Amount deposited in Specified Fund of Sch. VII within 6 months		-	-	-	-	-
Amount required to be spent during the year	13.32	-	13.04	-	11.27	-
Amount spent during the year	(18.30)	-	(13.05)	-	(11.30)	-
Closing balance	**(5.14)**	-	**(0.16)**	-	**(0.16)**	**-**
Closing balance						
- with Company	5.14		0.16	-	0.16	
- in separate CSR unspent account			-	-	-	-

NOTE – 29
Operating leases as lessee

Following table presents a maturity analysis of expected un-discounted cash flows for lease payment under non-cancellable operating lease.

Particulars	**As at March 31, 2026**	**As at March 31, 2025**	**As at March 31, 2024**
Rent Expenses debited to statement of profit and loss	109.79	106.03	106.37
Future minimum Lease payment under non cancelable lease			
Not later than 1 years	105.19	89.42	88.89
Later than 1 year but not later than 5 years	87.96	108.96	180.96
More than 5 years	40.41	40.91	41.90

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ANNEXURE - VI
NOTES TO RESTATED FINANCIAL STATEMENTS

NOTE – 30
RESTATED 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
Ruchi Tiwari	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 2025 till 19th January 2026)

Note: As per Companies Act, 2013 and AS 18, Independent Directors are not related party.

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 year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Remuneration paid			
Nitin Tiwari	180.00	180.00	180.00
Ruchi Tiwari	72.00	72.00	72.00
Satyam Gehlot	14.72	13.30	12.66
Priya Darshil Mody	0.48	-	-
Loan taken			
Nitin Tiwari	23.91	40.68	281.94
Ruchi Tiwari	-	15.00	48.50
Loan repaid			
Nitin Tiwari	14.37	21.36	89.13
Ruchi Tiwari	-	5.46	15.45
Ram Kumar Tiwari	-	-	113.03
Rent Expenses*			
Nitin Tiwari	57.00	57.00	57.00
Ruchi Tiwari	40.20	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	As at March 31, 2024
Loan outstanding:			
Nitin Tiwari	990.76	981.23	961.90
Ruchi Tiwari	348.31	348.31	338.77
Remuneration payable:			
Nitin Tiwari	10.71	9.76	8.14
Ruchi Tiwari	5.60	4.36	4.10
Rent Payable			
Nitin Tiwari	18.90	0.54	4.59
Ruchi Tiwari	9.13	10.85	3.62

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ANNEXURE - VI
NOTES TO RESTATED FINANCIAL STATEMENTS

NOTE – 31
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	As at March 31, 2024
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting period	2,251.50	1,150.72	1,153.12
Principal amount due to suppliers registered under the MSMED act and remaining unpaid at the year end	2,251.50	1,138.59	1,153.12
Interest due to suppliers registered under the MSMED Act and remaining unpaid as at year end	-	12.13	11.88

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
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	-	12.13	11.88
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

NOTE – 32
RESTATED 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, and 31-March-2024 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	As at March 31, 2024
Bank guarantees (refer Note below)	48.52	41.45	46.53

Note:

Bank Guarantee Number	Date of Issue	Valadity Date	Amount of Guarantee
062GT01251220004	02/05/2025	02/05/2027	1.25
062GT02251820003	01/07/2025	29/12/2028	5.82
062GT01212160002	04/08/2021	29/07/2027	41.45
062GT02201900002	08/07/2020	31/12/2024	2.30
062GT02201900003	08/07/2020	31/10/2024	2.78

(B) Commitments

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

NOTE – 33
EXPENDITURE IN FOREIGN CURRENCY

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
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	1,636.31
b. Components and spare parts	-	-	-
c. Capital goods	280.98	518.19	136.05
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	38.14
d. Interest	-	-	-
e. Other matters	0.29	29.18	27.84
TOTAL	**1,465.05**	**2,058.15**	**1,838.34**

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ANNEXURE - VII
NOTES TO RESTATED FINANCIAL STATEMENTS

NOTE – 34
RECONCILIATION BETWEEN AUDITED PROFIT AFTER TAX AND RESTATED PROFIT AFTER TAX:

PART-A Reconciliation between audited profit after tax and restated profit after tax: (Amounts ₹ in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
A. Profit after tax (as per audited financial statements)	(609.21)	753.20	786.07
B. Add/(Less) : Adjustments on account of -			
1. Provision for Employee Benefit Expenses	545.92	(77.32)	(82.47)
2. Provision for Deferred Tax	(93.83)	21.07	11.32
3.Provision for current Tax	-	92.89	-
4. GST (ITC not claimed)	52.73	(10.83)	(0.06)
5.Impacts relating to unrecorded liability	37.78	(17.76)	31.82
6. Bad debts written off	38.61	-	-
7. Interest on MSME Vendor	12.12	(0.24)	-
8. Treatment of Government Grant in accordance of AS-12	334.38	(334.38)	-
9.Revenue reversal and subsequent impact on account of AS-9	190.63	(67.17)	55.95
10.Inventory accounted for as Goods-in-Transit	(234.99)	63.82	(46.16)
11.Depreciation Expenses	249.97	(249.97)	-
C. Restated profit after tax (A+B)	**524.10**	**173.29**	**756.46**

PART-B Reconciliation of the Audited Reserves and Surplus and Restated Reserves and Surplus:

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
(A) Reserves and surplus (as per audited financial statements)	3,811.29	5,356.02	4,209.66
Add/(Less) : Adjustments on account of -			
1. Change in accounting estimates	-	-	-
2. Differences pertaining to changes in Profit/Loss due to Restated Effect for the period covered in Restated Financial	1,132.36	(579.89)	(29.59)
3. Differences pertaining to changes in Profit/Loss due to Restated Effect for the prior period	(1,039.82)	(459.93)	(430.34)
Total Adjustments (B)	**92.54**	**(1,039.82)**	**(459.93)**
Restated Balance of Reserves and surplus (A+B)	**3,903.84**	**4,316.20**	**3,749.73**

PART-C Material Regrouping
Appropriate regroupings have been made in the Restated Statement of Assets and Liabilities, Restated Statement of Profit and Loss and Restated Statement of Cash Flows, wherever required, by reclassification of the corresponding items of income, expenses, assets, liabilities and cash flows, in order to bring them in line with the accounting policies and classification as per AS financial information of the Company for the respective years prepared in accordance with Schedule III of Companies Act, 2013 and other applicable AS principles and the requirements of the Securities and Exchange Board of India (Issue of Capital & Disclosure Requirements) Regulations 2018, as amended.

1) Adjustment on account of Provision for Employee Benefit Expeneses
During the previous financial years, provision for employee benefit expenses was not recognised, therefore the same has beed accounted for, in the restated financial statements.

2) Adjustment on account of Provision of Deferred Tax Assets
The Company has recalculated the deferred tax liability and deferred tax assets at the end of respective year ended at the rate of normal Tax rate applicable at the end of relevant year.

3) Adjustment for GST (ITC not claimed)
Unclaimed GST input tax credit pertaining to earlier periods has been appropriately recognised in the restated financial statements.

4) Unrecorded Liability
During the restatement, expenses deferred to subsequent years has been recognised in the related year of expense and accounted for provision.

5) Bad debts written off
Trade receivables identified as irrecoverable have been written off during the year ended March 31, 2023, in the restated financial statements.

6) Interest on MSME vendor
During the restatement, interest on MSME vendor, earlier not accounted for, has been provided for in the restated financial statements.

7) Treatment of Government Grant
Government grants have been accounted for in accordance with the applicable accounting standards.

8) Revenue Reversal
Revenue cut-off errors identified have been corrected, and revenue has been recognised in the appropriate accounting periods.

9) Adjustments related to Inventory
Necessary adjustments have been made to inventory, including goods-in-transit, to align with corresponding revenue recognition.

10) Depreciation (Current/Prior Period)
During the restatement, depreciation in previous financial year was undercharged therefore the same has beed restated in financial statement.

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ANNEXURE - VII
NOTES TO RESTATED 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 recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961

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
(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

(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, 2025 and March 31, 2024 there are no outstanding derivative contracts. The details of unhedged foreign currency exposures is provided below:

Particulars	**As at March 31, 2026**	**As at March 31, 2025**	**As at March 31, 2024**
Liabilities:			
Trade payables			
Foreign currency	USD	USD	USD
Amount in foreign currency	1,23,089.10	4,54,922.87	10,42,311.89
Exchange rate	93.48	85.61	82.21
Amount in ₹ in Lakhs	115.06	389.48	856.85
TOTAL UNHEDGED PAYABLES	115.06	389.48	856.85
Trade payables			
Foreign currency	EUR	EUR	EUR
Amount in foreign currency	-	7,444.78	27,262.92
Exchange rate	-	95.96	90.50
Amount in ₹ in Lakhs	-	7.14	24.67
TOTAL UNHEDGED PAYABLES	-	7.14	24.67
Assets:			
Trade receivables			
Foreign currency	USD	USD	USD
Amount in foreign currency	4,14,036.00	4,68,475.77	4,16,065.22
Exchange rate	93.48	85.44	82.39
Amount in ₹ in Lakhs	3,87,04,085.28	400.28	342.81
TOTAL UNHEDGED RECEIVABLES	3,87,04,085.28	400.28	342.81

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 - VII
NOTES TO RESTATED FINANCIAL STATEMENTS

NOTE – 36
RESTATED STATEMENT OF OTHER ACCOUNTING RATIOS

S.No.	Particulars	Numerator	March, 2026	March	% change in ratios	Reasoning**
i)	Current Ratio	*Current assets*	1.12	1.12	0.6%	N.A.
ii)	Debt-Equity Ratio	*Total debt*	1.10	1.06	3.9%	N.A.
iii)	Debt Service Coverage Ratio	*Earnings*	3.54	1.91	86.0%	Due to increase in non cash activities
iv)	Return on equity ratio	*PAT*	0.11	0.02	547.4%	Due to increase in profit after tax
v)	Inventory turnover ratio	*Cost of*	4.41	4.60	-4.0%	N.A.
vi)	Trade receivables turnover ratio	*Net Sales*	7.15	6.69	6.8%	N.A.
vii)	Trade payables turnover ratio	*Credit*	6.50	5.62	15.8%	N.A.
viii)	Net capital turnover ratio	*Net Sales*	23.30	25.16	-7.4%	N.A.
ix)	Net profit ratio	*PAT*	0.03	0.00	562.7%	Due to increase in profit after tax
x)	Return on capital employed	*Earning before*	0.08	0.03	134.0%	Due to increase in EBIT
xi)	Return on investment	*Profit on investm*	N.A.	N.A.	N.A.	N.A.

***Reasoning is not applicable in respect of ratios where change (whether positive or negative) is less than 25% compared to the ratio*

S.No.	Particulars	Numerator	March 31,	March	% change in ratios	Reasoning*
i)	Current Ratio	*Current assets*	1.12	1.14	-2.1%	N.A.
ii)	Debt-Equity Ratio	*Total debt*	1.06	1.06	-0.2%	N.A.
iii)	Debt Service Coverage Ratio	*Earnings*	1.91	2.09	-8.6%	N.A.
iv)	Return on equity ratio	*PAT*	0.02	0.18	-90.5%	Due to decrease in PAT
v)	Inventory turnover ratio	*Cost of*	4.60	4.41	4.3%	N.A.
vi)	Trade receivables turnover ratio	*Net Sales*	6.69	6.90	-3.0%	N.A.
vii)	Trade payables turnover ratio	*Credit*	5.62	5.39	4.3%	N.A.
viii)	Net capital turnover ratio	*Net Sales*	25.16	21.29	18.2%	N.A.
ix)	Net profit ratio	*PAT*	0.00	0.04	-89.8%	Due to decrease in sales
x)	Return on capital employed	*Earning before*	0.03	0.17	-80.3%	Due to increase in Capital employed
xi)	Return on investment	*Profit on investm*	N.A.	N.A.	N.A.	N.A.

**Reasoning is not applicable in respect of ratios where change (whether positive or negative) is less than 25% compared to the ratio of preceding year.*

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 22:10:17 +05'30'
CA Karan Verma
Partner
M. No.: 161335
Place: Mumbai

Date: 24/07/2026
UDIN: 26161335KWDMKC2065

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 13:05:39 +05'30'
Nitin Tiwari
Managing
DIN: 00852402
Place : Gwalior

Date: 24/07/2026

RUCHI TIWARI Digitally signed by RUCHI TIWARI Date: 2026.07.24 13:06:47 +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 13:10:59 +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 16:28:17 +05'30'
Priya D Mody
Company Secretary and Compliance Officer
M. No. ACS56228
Place : Mumbai
Date: 24/07/2026