



ACETECH E-COMMERCE LTD.

(Formerly known as Acetech Ventures Ltd)

Date: June 05, 2026

To,
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai - 400051.

Dear Sir/Madam,

Subject: Outcome of Board Meeting held today i.e. on Friday, June 05, 2026 in terms of second proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: Acetech E-Commerce Limited (SYMBOL: ACETEC / ISIN: INE1J6M01010)

Pursuant to Regulation 30 read with the second proviso to Regulation 30(6) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform the Exchange that we have postponed the Board Meeting scheduled on May 30, 2026 and henceforth, the Board of Directors of the Company, at its meeting held today, i.e. June 05, 2026, at the Registered Office of the Company, has *inter alia* considered and approved the following key business items:

1. The Audited Financial Results (Standalone and Consolidated) of the Company for the half-year and financial year ended March 31, 2026, on the recommendations of Audit Committee, along with Audit Report (Unmodified Opinion) and Declaration by the Company for the Audit Report with Unmodified Opinion;
2. The Audited Financial Statements (Standalone and Consolidated) including the Balance Sheet, Statement of Profit & Loss, and Cash Flow Statement for the financial year ended March 31, 2026, in accordance with the provisions of the Companies Act, 2013;
3. The appointment of M/s. Jinal Modi & Associates, Practicing Company Secretary, as the Secretarial Auditor of the Company for a tenure of 5 (five) consecutive financial years, from FY 2025-26 to FY 2029-30, subject to the approval of shareholders at the ensuing Annual General Meeting.
The details as required under Regulation 30 of SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is enclosed as Annexure - A.
4. An investment of Rs. 24,00,000/- (Rupees Twenty Four Lakhs Only) in the share capital of the Company's Wholly Owned Subsidiary, "Conceptive Brains Private Limited", by way of subscription to its Rights Issue. This investment was previously reviewed and recommended by the Audit Committee at its meeting held earlier today.
The detailed disclosure as required under Regulation 30 of the SEBI (LODR) Regulations, 2015, read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is enclosed as Annexure - B.
5. Other general business matters as per agendas circulated.

The Board Meeting commenced at 19:30 and concluded at 21:30.

We request you to kindly take the above information on your records.

Thanking You.

Yours Faithfully,
For, Acetech E-Commerce Limited

Bippinkumar Vijay Saraogi
Managing Director
DIN: 05320263

CIN: U47912MH2024PLC419702

Regd. Add: B-5, 201-206, 2nd Floor, Prithivi Complex, Kalher Bhiwandi, Thane (MH) 421302, India.

Web: www.acetechcommerce.com E-mail: info@acetechcommerce.com Contact: +91 7066263636



ACETECH E-COMMERCE LTD.

(Formerly known as Acetech Ventures Ltd)

Date: June 05, 2026

To,
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai - 400051.

Dear Sir/Madam,

Subject: Submission of Audited Standalone & Consolidated Financial Result of the Company for the half year and year ended on March 31, 2026 along with Auditor Report (Unmodified Opinion) and Declaration for the Auditor's Report with Unmodified Report.

Ref: Acetech E-Commerce Limited (SYMBOL: ACETEC / ISIN: INE1J6M01010)

In reference to the captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the followings:

1. Standalone & Consolidated Audited Financial Results for the half year and year ended on March 31, 2026.
2. Statement of Standalone & Consolidated Audited Asset & Liabilities for the year ended as at March 31, 2026.
3. Standalone & Consolidated Cash Flow Statement for the year ended as at March 31, 2026.
4. Statement of Deviation(s) or Variation(s) for the year ended March 31, 2026 pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.
5. Audit Report (unmodified opinion) on the Audited Financial Results.
6. Declaration by the Company (for audit report with unmodified opinion).

We request you to kindly take the above information on your records.

Thanking You.

Yours Faithfully,

For, **Acetech E-Commerce Limited**

Bippinkumar Vijay Saraogi
Managing Director
DIN: 05320263

CIN: U47912MH2024PLC419702

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ACETECH E-COMMERCE LTD.

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Annexure – A

Disclosure pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

<u>Sr. No.</u>	<u>Particulars</u>	<u>Details</u>
1.	Name of the Secretarial Auditor	M/s. Jinal Modi & Associates, Practicing Company Secretary
2.	Reason for change	Appointment
3.	Date of appointment & term of appointment	Date of Appointment: June 05, 2026 Term of Appointment: Appointment of M/s. Jinal Modi & Associates for conducting Secretarial Audit of the Company for a tenure of 5 (five) consecutive financial years, from FY 2025-26 to FY 2029-30, subject to the approval of shareholders at the ensuing Annual General Meeting.
4.	Brief profile (In case of Appointment)	M/s. Jinal Modi & Associates is a Peer-Reviewed Firm of Practicing Company Secretary (Unique Identification No. S2025GJ1054000), holding Certificate No. 7790/2026. The firm is led by Ms. Jinal Modi, who brings extensive experience in providing Secretarial Audit Services across diverse sectors including Technology, Healthcare, Manufacturing, and Financial Services. She possesses in-depth expertise in Corporate and Securities Laws, with a strong focus on the Companies Act, FEMA, and SEBI Regulations. Her core competencies include SEBI (LODR) Compliance & Disclosures, Initial Public Offerings (IPO), Takeovers and Insider Trading Regulations, Buyback of Securities, Employee Stock Option Plans (ESOPs) and Secretarial Due Diligence. Her broad exposure and understanding of regulatory frameworks enable her to deliver value-driven compliance and advisory services to clients across industries.
5.	Disclosure of relationships between directors (in case of Appointment of a director)	Not Applicable

CIN: U47912MH2024PLC419702

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ACETECH E-COMMERCE LTD.

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Annexure – B

Disclosure pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

Sr. No.	Particulars	Details
1.	Name of the target entity, details in brief such as size, turnover etc.	Name: Conceptive Brains Private Limited Authorized Capital: Rs. 25,00,000 /- (Rupees Twenty Five Lakhs Only) Paid-up Capital: Rs. 1,00,000 /- (Rupees One Lakhs Only) Turnover (FY 25-26): 2,75,46,190.20 /-
2.	Whether the acquisition would fall within related party transaction(s) and whether the promoter/promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length"	Yes, the transaction is with a Wholly Owned Subsidiary (Related Party). However, the promoters/promoter group have no direct personal interest. The investment is made at arm's length by subscribing to a Rights Issue.
3.	Industry to which the entity being acquired belongs	Retail trade
4.	Objects and effects of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	To fund the business operations and working capital requirements of the Wholly Owned Subsidiary.
5.	Brief details of any governmental or regulatory approvals required for the acquisition	None required.
6.	Indicative time period for completion of the acquisition	Within 60 days from the date of Board approval.
7.	Nature of consideration - whether cash consideration or share swap and details of the same	Cash Consideration.
8.	Cost of acquisition or the price at which the shares are acquired	Rs. 24,00,000/- (Rupees Twenty Four Lakhs Only).
9.	Percentage of shareholding / control acquired and / or number of shares acquired	Subscription to 2,40,000 equity shares under the Rights Issue. The Company continues to maintain its 99.99% shareholding and control.
10.	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief)	Date of Incorporation: December 29, 2023 Product/Line: Retail Trade Presence: India Turnover History: - FY 2025-26: Rs. 2,75,46,190.20 - FY 2024-25: Rs. 5,64,20,907.49 - FY 2023-24: Rs. 42,25,350.00

CIN: U47912MH2024PLC419702

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Independent Auditor's Report on Audit of Annual Financial Results of Acetech E-Commerce Limited (Consolidated) pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors of
Acetech E-Commerce Limited

Opinion

We have audited the accompanying "Consolidated Statement of Annual Financial Results ('the Statement') of Acetech E-Commerce Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the year ended 31 March, 2026, attached herewith, being submitted by the Group pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('the Listing Regulations'), including relevant circulars issued by SEBI from time to time.

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

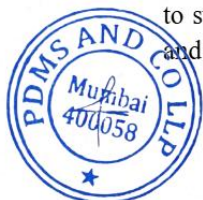
- i. Are presented in accordance with the requirements of Regulation 33 and Regulation 52(4) read with Regulation 63 of the Listing Regulations in this regard; and
- ii. Give a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India, of the net profit and other financial information of the Group for the half year ended 31st March, 2026 and for the year ended 31st March 2026.

Basis for Opinion

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

Management's and Board of Directors' Responsibilities for the Statement

These consolidated financial results have been prepared on the basis of the annual consolidated Financial Statements. The consolidated financial statements includes total assets/revenues/net cash flows of a foreign incorporated subsidiary whose financial information has not been audited and has been furnished to us by management, and our opinion in so far as it relates to such amounts is based solely on such financial information. The Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information of the Group



Office : 401, 4th Floor, White House Building, S. V. Road, J. P. Road Junction, Near Paaneri,
Andheri West, Mumbai - 400 058, Maharashtra, India. | LLPIN ACL-4754

in accordance with the accounting principles generally accepted in India, including AS prescribed under Section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Group ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Group's financial reporting process

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement. As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Group has in place adequate internal financial controls with reference to Financial Statements and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.



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- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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

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

Other Matters:

- a. The annual financial results include the results for the half year ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the unaudited half yearly results for September 30, 2025 which were subject to limited review by us.

For and on behalf of
For PDMS AND CO LLP
(Chartered Accountants)
Firm No. 019621C

Sachin Pathak

CA Sachin Pathak
Partner

Membership No.099065

Place: Mumbai

Date: 05.06.2026

UDIN: 26099065YECJID9290



ACETECH E-COMMERCE LIMITED

(Formerly known as Acetech Ventures Limited and Acetech Ventures LLP)

Gala No 201 to 206, Building No.5, Prithvi Complex, Reti Bandar Road, Eco House, Kalher, Bhiwandi - 421302

CIN No.U47912MH2024PLC419702

CONSOLIDATED STATEMENT OF PROFIT & LOSS ACCOUNT

(Rs. in Lakhs)

Sr.No.	Particulars	Note No.	Half year ended			Year Ended	
			31-Mar-26	30-Sep-25	31-Mar-25	31-Mar-26	31-Mar-25
			Audited	Un-audited	Audited	Audited	Audited
I	Revenue from Operations	21	4,232.78	4,043.47	3,962.81	8,276.25	7,027.82
II	Other Income	22	0.79	0.05	2.38	0.84	13.32
III	Total Income (I+II)		4,233.57	4,043.52	3,965.19	8,277.09	7,041.13
IV	Expenses						
	(a) Purchase of Stock-in-Trade	23	2,985.37	2,532.60	2,666.94	5,517.97	4,283.29
	(b) Changes in inventories of Stock-in-Trade	24	(594.50)	(194.78)	9.64	(789.28)	(171.15)
	(c) Employee Benefits Expense	25	87.41	75.08	79.42	162.49	175.07
	(d) Finance Costs	26	4.38	3.89	2.54	8.27	2.67
	(e) Depreciation and Amotisation Expenses	27	1.38	1.35	4.09	2.73	7.70
	(f) Other Expenses	28	1,132.21	852.25	902.00	1,984.46	1,785.43
	Total expenses		3,616.25	3,270.39	3,664.63	6,886.64	6,083.02
V	Profit/ (Loss) before Tax (III-IV)		617.32	773.13	300.56	1,390.45	958.12
	Prior Period Expenses					-	-
VI	Tax Expenses						
	(a) Current Tax expense		165.99	201.08	75.65	367.07	254.16
	(b) Deferred Tax	11	(0.46)	(4.00)	(0.54)	(4.46)	(1.08)
	(c) Short provision of tax in earlier year		-	-	-	-	-
VII	Profit / (Loss) for period (V-VI)		451.79	576.05	225.46	1,027.84	705.04
VIII	Earning per Equity Share						
	(1) Basic	29	3.43	5.01	17.21	8.44	108.28
	(2) Diluted		3.43	5.01	17.21	8.44	108.28
	Corporate Information and Significant Accounting Policies	1					
	Notes to Accounts	2 to 42					

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

For PDMS AND CO LLP
(Chartered Accountants)
Firm No. 019621C

Sachin Pathak
CA Sachin Pathak
Partner
Membership No.099065
Place: Mumbai
Date: 05.06.2026
UDIN: 26099065YECJID9290



For & on behalf of Acetech E-commere Ltd

Bippinkumar V Saraogi
Managing Director
DIN: 05320263
Place: Thane
Date: 05.06.2026

Sweta B Saraogi
Whole-time director
DIN: 07050186
Place: Thane
Date: 05.06.2026

ACETECH E-COMMERCE LIMITED

(Formerly known as Acetech Ventures Limited and Acetech Ventures LLP)

Gala No 201 to 206, Building No.5, Prithvi Complex, Reti Bandar Road, Eco House, Kalher, Bhiwandi - 421302

CIN No.U47912MH2024PLC419702

CONSOLIDATED BALANCE SHEET

(Rs. in Lakhs)

Particulars	Note No.	As At 31 March, 2026	As At 31 March, 2025
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	1,638.37	901.00
(b) Reserves & Surplus	3	5,347.04	399.35
(2) Non Current Liabilities			
(a) Long Term Borrowings	4	-	34.82
(b) Long term provision	5	14.36	8.86
(c) Deferred Tax Liability	4A	-	-
(3) Current Liabilities			
(a) Short-term Borrowings	6	-	14.54
(b) Trade Payables			
(i) Total outstanding dues of micro enterprises and small enterprises	7	24.22	0.69
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		61.80	330.86
(c) Other Current Liabilities	8	84.87	45.15
(d) Short-term Provisions	9	363.82	233.79
TOTAL EQUITY & LIABILITIES		7,534.49	1,969.06
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant and Equipment	10	5.22	7.69
(ii) Intangible assets			-
(b) Deffered Tax Asset	11	5.54	1.08
(c) Investment	12	-	-
(d) Long term Loans and Advances	13	37.18	1.53
(e) Other Non Current Asset	14	18.37	35.19
(2) Current assets			
(a) Current Investment	15	300.40	-
(a) Inventories	16	1,442.86	653.57
(b) Trade Receivable	17	2,833.44	1,074.33
(c) Cash & Cash Equivalents	18	1,961.87	31.08
(d) Short-term loans and advances	19	746.64	117.12
(e) Other Current Assets	20	182.96	47.48
TOTAL ASSETS		7,534.49	1,969.06

Corporate Information and Significant Accounting Policies

1

Notes to Accounts

2 to 42

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

For PDMS AND CO LLP

(Chartered Accountants)

Firm No. 019621C

Sachin Pathak

CA Sachin Pathak

Partner

Membership No.099065

Place: Mumbai

Date: 05.06.2026

UDIN: 26099065YECJID9290



For & on behalf of Acetech E-commerce Ltd

Bippinkumar V Saraogi

Managing Director

DIN: 05320263

Place: Thane

Date: 05.06.2026

Sweta B Saraogi

Whole-time director

DIN: 07050186

Place: Thane

Date: 05.06.2026

ACETECH E-COMMERCE LIMITED

(Formerly known as Acetech Ventures Limited and Acetech Ventures LLP)

CIN No.U47912MH2024PLC419702

CONSOLIDATED STATEMENT OF CASH FLOW

(Rs. in Lakhs)

Particulars	As At 31 March, 2026	As At 31 March, 2025
A) Cashflow From Operating Activities		
Net Profit before Tax	1,390.45	958.12
Adjustments for: Non operating and non cash item		
Provision for Gratuity	6.41	9.14
Earlier year Tax		
Foreign translation reserve	2.27	
Provision for CSR Payable	-	(3.40)
Depreciation on Fixed Assets	2.73	7.70
Finance Costs	8.27	2.67
Interest Income	(0.57)	(1.03)
Operating Profit Before Working Capital Changes	1,409.57	973.21
Changes in Working Capital		
Increase/(Decrease) in Other Non current assets	16.82	(28.75)
(Increase)/Decrease in Trade Receivables	(1,759.11)	(570.27)
(Increase)/Decrease in Other Current Assets	(135.49)	70.72
(Increase)/Decrease in Current Investments	(300.40)	119.57
(Increase)/Decrease in Inventory	(789.28)	(171.15)
(Increase)/Decrease in Short-term loans and advances	(629.52)	(60.62)
Increase/(Decrease) in Trade Payables	(245.53)	(149.24)
Increase/(Decrease) in Other Current Liabilities	39.72	18.48
Cash generated from Operations	(2,393.23)	201.96
Less:- Income Tax Paid	(237.96)	(182.07)
Net Cash Flow from Operating Activities	(2,631.19)	19.89
B) Cash Flow From Investing Activities :		
(Purchase of Fixed Assets)/Sale of Fixed Asset	(0.27)	(1.50)
Interest Income	0.57	1.03
(Increase) / Decrease in Non current investment		
(Increase)/Decrease in Long-term loans and advances	(35.66)	18.47
Net Cash Flow from Investing Activities	(35.35)	18.00
C) Cash Flow from Financing Activities :		
Issue of Share Capital/Debentures	4,654.96	-
Dividend Income		
Increase/(Decrease) in Long Term Borrowings	(34.82)	(221.67)
Increase/(Decrease) in Short Term Borrowings	(14.54)	14.54
Finance Costs	(8.27)	(2.67)
Net Cash Flow from Financing Activities	4,597.33	(209.81)
Net Increase / (Decrease) in Cash & Cash Equivalents	1,930.79	(171.92)
Cash Equivalent at the beginning of the year	31.08	203.00
Cash Equivalent at the end of the year	1,961.87	31.08



Notes:

1) Components of Cash & Cash Equivalent

Particulars	As At 31 March, 2026	As At 31 March, 2025
Balances with Banks		
In current account	1,958.69	23.84
Cash in Hand	3.18	7.25
Total	1,961.87	31.08

2) The above Cash Flow statement has been prepared under Indirect Method set out in AS-3 issued by the Institute of Chartered Accountants of India.

3) Previous year figures have been regrouped and recast wherever necessary.

For PDMS AND CO LLP
(Chartered Accountants)
Firm No. 019621C

Sachin Pathak



CA Sachin Pathak
Partner
Membership No.099065
Place: Mumbai
Date: 05.06.2026
UDIN: 26099065YECJID9290

For & on behalf of Acetech E-commere Ltd

Bippinkumar V Saraogi
Managing Director
DIN: 05320263
Place: Thane
Date: 05.06.2026

Sweta B Saraogi
Whole-time director
DIN: 07050186
Place: Thane
Date: 05.06.2026

Notes to the Audited Financial Results (Consolidated) for the year ended March 31, 2026

1. The above financial results have been reviewed and recommended by the Audit Committee of the company and approved by the Board of Director of the company at its meeting held on Friday, June 05th, 2026 and have been audited by the Statutory auditors.
2. The statement has been prepared in accordance with the recognition and measurement principles laid down in the Relevant Accounting Standard prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and the terms of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.
3. The statement includes the results of the following subsidiaries namely:
Conceptive Brains Private Limited
Acetech, Inc
4. Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.

**For and on behalf of the Board of Directors
Acetech E-Commerce Limited**

**Sweta Bippinkumar Saraogi
Whole-Time Director
DIN: 07050186
Place: Thane
Date: 05.06.2026**

**Bippinkumar Vijay
Saraogi
Managing Director
DIN: 05320263
Place: Thane
Date: 05.06.2026**

Independent Auditor's Report on Audit of Annual Financial Results of Acetech E-Commerce Limited (Standalone) pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
**The Board of Directors of
Acetech E-Commerce Limited**

Opinion

We have audited the accompanying "Standalone Statement of Annual Financial Results ('the Statement') of Acetech E-Commerce Limited ('the Company') for the year ended 31 March, 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('the Listing Regulations'), including relevant circulars issued by SEBI from time to time.

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

- i. Are presented in accordance with the requirements of Regulation 33 and Regulation 52(4) read with Regulation 63 of the Listing Regulations in this regard; and
- ii. Give a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the half year ended 31st March, 2026 and for the year ended 31st March 2026.

Basis for Opinion

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

Management's and Board of Directors' Responsibilities for the Statement

This Statement has been prepared on the basis of the Standalone annual audited Financial Statements and has been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information of the Company in accordance with the accounting principles generally accepted in India, including AS prescribed under Section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of



the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement. As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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



- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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

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

Other Matters:

- a. The annual financial results include the results for the half year ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the unaudited half yearly results for September 30, 2025 which were subject to limited review by us.

**For PDMS AND CO LLP
(Chartered Accountants)**

Firm No. 019621C

Sachin Pathak


**CA Sachin Pathak
Partner**

Membership No.099065

Place: Mumbai

Date: 05.06.2026

UDIN: 26099065IQOZWS5021

Acetech E-Commerce Limited

(Formerly known as Acetech Ventures Limited and Acetech Ventures LLP)
Gala No 201 to 206, Building No.5, Prithvi Complex, Reti Bandar Road, Eco House, Kalher, Bhiwandi - 421302
CIN No.U47912MH2024PLC419702

STATEMENT OF PROFIT & LOSS ACCOUNT

Sr.No.	Particulars	Note No.	Half year ended			Year Ended	
			31-Mar-26	30-Sep-25	31-Mar-25	31-Mar-26	31-Mar-25
			Audited	Un-audited	Audited	Audited	Audited
I	Revenue from Operations	21	3,972.28	3,986.48	3,536.31	7,958.76	5,273.41
II	Other Income	22	0.79	0.05	2.36	0.84	32.20
III	Total Income (I+II)		3,973.07	3,986.53	3,538.66	7,959.60	5,305.61
IV	Expenses						
	(a) Purchase of Stock-in-Trade	23	2,811.08	2,480.31	2,084.58	5,291.39	3,196.09
	(b) Changes in inventories of Stock-in-Trade	24	(620.07)	(175.26)	74.93	(795.33)	(121.12)
	(c) Employee Benefits Expense	25	84.16	75.08	73.46	159.24	128.48
	(d) Finance Costs	26	4.38	3.89	2.21	8.27	1.77
	(e) Depreciation and Amortisation Expenses	27	1.38	1.35	4.09	2.73	7.70
	(f) Other Expenses	28	1,100.23	839.78	827.94	1,940.01	1,319.65
	Total expenses		3,381.16	3,225.15	3,067.21	6,606.31	4,532.57
V	Profit / (Loss) before Tax (III-IV)		591.91	761.38	471.45	1,353.29	773.04
	Prior Period Expenses						
VI	Tax Expenses						
	(a) Current Tax expense		158.27	198.01	118.65	356.28	202.10
	(b) Deferred Tax	12	(0.46)	(4.00)	(0.54)	(4.46)	(1.08)
VII	Profit / (Loss) for period (V-VI)		434.10	567.37	353.34	1,001.47	572.02
VIII	Earning per Equity Share						
	(1) Basic	29	3.28	4.94	26.97	8.22	87.86
	(2) Diluted		3.28	4.94	26.97	8.22	87.86
	Significant Accounting Policies	1					
	Notes to Accounts	2 to 44					

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

For PDMS AND CO LLP
(Chartered Accountants)
Firm No. 019621C



CA Sachin Pathak
Partner
Membership No.099065
Place: Mumbai
Date: 05.06.2026
UDIN: 26099065IQOZWS5021

For & on behalf of Acetech Ecommerce Ltd

Sweta Bippinkumar Saraogi
Whole-Time Director
DIN: 07050186
Place: Thane
Date: 05.06.2026

Bippinkumar Vijay Saraogi
Managing Director
DIN: 05320263
Place: Thane
Date: 05.06.2026

Acetech E-Commerce Limited

(Formerly known as Acetech Ventures Limited and Acetech Ventures LLP)

Gala No 201 to 206, Building No.5, Prithvi Complex, Reti Bandar Road, Eco House, Kalher, Bhiwandi - 421302

CIN No.U47912MH2024PLC419702

BALANCE SHEET

Particulars	Note No.	As At 31 March, 2026 Amount in Lakhs	As At 31 March, 2025 Amount in Lakhs
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	1,638.37	901.00
(b) Reserves & Surplus	3	5,184.26	265.21
(2) Non Current Liabilities			
(a) Long Term Borrowings	4	-	34.82
(b) Long term provision	5	14.36	8.86
(3) Current Liabilities			
(a) Short-term Borrowings	6	-	14.54
(b) Trade Payables			
(i) Total outstanding dues of micro enterprises and small enterprises	7	24.22	0.69
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		51.09	329.01
(c) Other Current Liabilities	8	81.19	32.59
(d) Short-term Provisions	9	353.03	194.16
TOTAL EQUITY & LIABILITIES		7,346.53	1,780.88
II. ASSETS			
(1) Non-current assets			
(a) Tangible Assets	10	5.22	7.69
(c) Non current Investments	11	1.09	1.09
(d) Deffered Tax Asset	12	5.54	1.08
(e) Long term Loans and Advances	13	37.18	1.53
(f) Other Non Current Asset	14	18.27	35.09
(2) Current assets			
(a) Current Investment	15	300.40	-
(b) Inventories	16	1,383.61	588.29
(c) Trade Receivable	17	2,728.43	966.95
(d) Cash & Cash Equivalents	18	1,960.80	18.66
(e) Short-term loans and advances	19	732.27	116.60
(f) Other Current Assets	20	173.71	43.91
TOTAL ASSETS		7,346.53	1,780.88
Corporate Information and Significant Accounting Policies			
Notes to Accounts	1		
This is the Balance Sheet referred to in our report of even date	2 to 44		

For PDMS AND CO LLP
(Chartered Accountants)
Firm No. 019621C

CA Sachin Pathak
Partner

Membership No.099065

Place: Mumbai

Date: 05.06.2026

UDIN: 26099065IQOZWS5021



For & on behalf of Acetech Ecommerce Ltd

Sweta Bippinkumar Saraogi
Whole-Time Director

DIN: 07050186

Place: Thane

Date: 05.06.2026

Bippinkumar Vijay Saraogi
Managing Director

DIN: 05320263

Place: Thane

Date: 05.06.2026

Acetech E-Commerce Limited

(Formerly known as Acetech Ventures Limited and Acetech Ventures LLP)

Gala No 201 to 206, Building No.5, Prithvi Complex, Reti Bandar Road, Eco House, Kalher, Bhiwandi - 421302

CIN No.U47912MH2024PLC419702

STATEMENT OF CASH FLOW

Particulars	As At 31 March, 2026 Amount in Lakhs	As At 31 March, 2025 Amount in Lakhs
A) Cashflow From Operating Activities		
Net Profit Before Tax	1,353.29	773.041
Adjustments for: Non operating and non cash item		
Share Issue Expense	-	
Profit transferred from LLP	-	
Provision for Gratuity	6.41	9.14
Provision for CSR Payable	-	
Depreciation on Fixed Assets	2.73	7.70
Finance Costs	8.27	1.77
Operating Profit Before Working Capital Changes	1,370.70	791.35
Changes in Working Capital		
(Increase)/Decrease in Trade Receivables	(1,761.48)	(506.06)
(Increase)/Decrease in Other Current Assets	(129.80)	138.10
(Increase)/Decrease in Current Investments	(300.40)	119.57
(Increase)/Decrease in Inventory	(795.33)	(121.12)
(Increase)/Decrease in Short-term loans and advances	(615.67)	(160.13)
Increase/(Decrease) in Other Non current assets	16.82	(28.65)
Increase/(Decrease) in Trade Payables	(254.39)	(39.95)
Increase/(Decrease) in Other Current Liabilities	48.60	5.93
Cash generated from Operations	(2,420.95)	199.04
Less:- Income Tax Paid	(198.33)	(190.36)
Net Cash Flow from Operating Activities	(2,619.27)	8.68
B) Cash Flow From Investing Activities :		
(Purchase of Fixed Assets)/Sale of Fixed Asset	(0.27)	(1.50)
Investment in Equity	-	(0.09)
(Increase)/Decrease in Long-term loans and advances	(35.66)	18.47
Net Cash Flow from Investing Activities	(35.92)	16.88
C) Cash Flow from Financing Activities :		
Issue of Share Capital/Debentures including share premium	4,654.96	
Increase/(Decrease) in Long Term Borrowings	(34.82)	(221.67)
Increase/(Decrease) in Short Term Borrowings	(14.54)	14.54
Finance Costs	(8.27)	(1.77)
Net Cash Flow from Financing Activities	4,597.33	(208.90)
Net Increase / (Decrease) in Cash & Cash Equivalents	1,942.14	(183.34)
Cash Equivalent at the beginning of the year	18.66	202.00
Cash Equivalent at the end of the year	1,960.80	18.66

Notes:

1) Components of Cash & Cash Equivalent

Particulars	As At 31 March, 2026 Amount in Lakhs	As at 31 March, 2025 Amount in lakhs
Balances with Banks		
In current account	1,957.64	11.52
Cash in Hand	3.16	7.14
Total	1,960.80	18.66



- 2) The above Cash Flow statement has been prepared under Indirect Method set out in AS-3 issued by the Institute of Chartered Accountants of India.
3) Previous year figures have been regrouped and recast wherever necessary.

For PDMS AND CO LLP
(Chartered Accountants)
Firm No. 019621C

For & on behalf of Acetech E-commerce Ltd

Sachin Pathak



CA Sachin Pathak
Partner
Membership No.099065
Place: Mumbai
Date: 05.06.2026
UDIN: 26099065IQOZWS5021

Sweta Bippinkumar Saraogi	Bippinkumar Vijay Saraogi
Whole-Time Director	Managing Director
DIN: 07050186	DIN: 05320263
Place: Thane	Place: Thane
Date: 05.06.2026	Date: 05.06.2026

Notes to the Audited Financial Results (Standalone) for the year ended March 31, 2026

1. The above financial results have been reviewed and recommended by the Audit Committee of the company and approved by the Board of Director of the company at its meeting held on Friday, June 05th, 2026 and have been audited by the Statutory auditors.
2. The statement has been prepared in accordance with the recognition and measurement principles laid down in the Relevant Accounting Standard prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and the terms of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.
3. As per MCA Notification dated 16th Feb 2013, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adaption of Ind AS for the preparation of Financial Results.
4. The Company is engaged in the business E-Commerce. Therefore, in accordance with AS 17, the Company operates only one business segment i.e. E-Commerce Trading of Goods.
5. Figures for the half-year ended 31st March, 2026 and 31st March, 2025 are the balancing figures between audited figures in respect of the full financial year ended on those dates and the reviewed year-to-date figures up to the first half-year of the financial year 2025-2026 and financial year 2024-25
6. Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.

**For and on behalf of the Board of Directors
Acetech E-Commerce Limited**

Sweta Bippinkumar Saraogi
Whole-Time Director
DIN: 07050186
Place: Thane
Date: 05.06.2026

Bippinkumar Vijay
Saraogi
Managing Director
DIN: 05320263
Place: Thane
Date: 05.06.2026

To
The National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai - 400 051.

Sub: Certificate for the Utilisation of the Issue Proceeds for the year ended March 31, 2026 vide circular NSE/CMI1/2024/23 dated September 05, 2024

We, PDMS AND CO. LLP, Chartered Accountants and Statutory Auditor of Acetech E-Commerce Limited pursuant to circular NSE/CML/2024/23 dated September 05, 2024, hereby certify the following:

Objects for which funds have been raised and where there has been a deviation, in the following table :

(Rs in lakh)

Sr	Original Object	Original Allocation (if any)	Modified Allocation, if any	Funds Utilized	Unutilized Amount	Remarks, if any
1	Marketing and Advertisement	600.00	NA	0.00	600.00	NA
2	Working Capital Requirements	2,000.00	NA	1818.78	181.22	NA
3	Funding inorganic growth through unidentified acquisitions and general corporate purposes	1707.47	NA	554.74	1152.26	NA
4	Issue Expenses	587.38	NA	587.38	Nil	NA

For PDMS AND CO LLP
(Chartered Accountants)
Firm No. 019621C

Sachin Pathak
CA Sachin Pathak
Partner



Membership No.099065
Place: Mumbai
Date: 05.06.2026
UDIN: 26099065IQOZWS5021

Office : 401, 4th Floor, White House Building, S. V. Road, J. P. Road Junction, Near Paaneri,
Andheri West, Mumbai - 400 058, Maharashtra, India. | LLPIN ACL-4754



ACETECH E-COMMERCE LTD.

(Formerly known as Acetech Ventures Ltd)

Date: June 05, 2026

To,
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai - 400051.

Dear Sir/Madam,

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

Ref: Acetech E-Commerce Limited (SYMBOL: ACETEC / ISIN: INE1J6M01010)

In Compliance with Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016-17 /001 dated May 25, 2016 and circular no. CIR/CFD/CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. PDMS and Co LLP, Chartered Accountants, (FRN: 019621C), have issued an Audit Report with unmodified opinion on the Standalone & Consolidated Audited Financial Results of the Company for the half year and year ended March 31, 2026.

We request you to kindly take the above information on your records.

Thanking You.

Yours Faithfully,

For, **Acetech E-Commerce Limited**

Bippinkumar Vijay Saraogi
Managing Director
DIN: 05320263

CIN: U47912MH2024PLC419702

Regd. Add: B-5, 201-206, 2nd Floor, Prithivi Complex, Kalher Bhiwandi, Thane (MH) 421302, India.

Web: www.acetechecommerce.com E-mail: info@acetechecommerce.com Contact: +91 7066263636