Acetech E-Commerce Limited

B5/201 206, Prithvi Complex, Kalher, Maharashtra 421302
+91- 7066263636
info@acetechecommerce.com

Date: November 14, 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. Saturday, November 14, 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 the Board of Directors of the Company, at its meeting held today, i.e, November 14, 2026, at the Registered Office of the Company, has *inter alia* considered and approved the following key business items:

1. The Unaudited Financial Results (Standalone and Consolidated) of the Company for the half-year ended September 30, 2026, on the recommendations of Audit Committee, along with Auditor's Limited Review Report as per Regulation 33 of the SEBI (LODR) Regulations, 2015;

2. The Board of Directors took note that an excess remuneration of Rs. 2,50,000/- for the Financial Year 2025–26 and Rs. 1,25,000/- for the period from April 2026 to August 2026 (aggregating to Rs. 3,75,000/-) had been inadvertently paid to Mr. Bippinkumar Vijay Saraogi. Upon identification of the discrepancy, Mr. Bippinkumar Vijay Saraogi duly refunded the entire excess amount of Rs. 3,75,000/- to the Company on October 29, 2026.

3. Other general business matters as per agendas circulated.

The meeting commenced at 17:00 and concluded at 19:00.

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

Thanking You.

Yours Faithfully,

For, **Acetech E-Commerce Limited**

BIPPINKUMAR VIJAY SARAOGI
Digitally signed by BIPPINKUMAR VIJAY SARAOGI
Date: 2026.11.14 19:16:18 +05'30'

Bippinkumar Vijay Saraogi
Managing Director
DIN: 05320263

Place: Thane

Acetech E-Commerce Limited

B5/201 206, Prithvi Complex, Kalher, Maharashtra 421302
+91- 7066263636
info@acetechecommerce.com

Date: November 14, 2026

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

Dear Sir/Madam,

Subject: Submission of Unaudited Standalone & Consolidated Financial Result of the Company for the half year ended September 30, 2026 along with Auditor's Limited Review 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 Unaudited Financial Results for the half year ended September 30, 2026.
2. Limited Review Report issued by the Statutory Auditor.
3. Statement of Deviation(s) or Variation(s) for the half year ended September 30, 2026 pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

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

Thanking You.

Yours Faithfully,

For, **Acetech E-Commerce Limited**

BIPPINKUMAR VIJAY SARAOGI
Digitally signed by BIPPINKUMAR VIJAY SARAOGI
Date: 2026.11.14 19:16:33 +05'30'

Bippinkumar Vijay Saraogi
Managing Director
DIN: 05320263

Place: Thane

PDMS & CO LLP
Chartered Accountants
+91 94140 04845
+91 82862 55243
mumbai@capdms.com

Independent Auditor's report on unaudited consolidated half yearly financial results of Acetech E-Commerce Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Acetech E-Commerce Limited

Introduction

We have reviewed the accompanying statement of consolidated unaudited 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"), and its share of the net profit/(loss) after tax and total comprehensive income/(loss) of its associates and joint ventures for the half year ended 30 September 2026 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 read with Regulation 33(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Management's Responsibility

This statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard ("AS") 25 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and In compliance with Regulation 33 of the Listing Regulations

Auditor's Responsibility

Our responsibility is to issue a report on the statement based on our review.

Scope of Review

We conducted our review of the statement in accordance with the Standard on Review Engagements ("SRE") 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

1) Conceptive Brains Private limited
2) Acetech Inc

PDMS AND CO LLP Mumbai 400058

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+91 82862 55243
mumbai@capdms.com

Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with accounting principles generally accepted In India, including the AS specified under section 133 of the Act, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

We did not review the interim financial results of 1 foreign subsidiary included in consolidated unaudited financial results, whose financial results reflect total assets of 80.09 lakhs as at September 30, 2026 and total revenues of Rs 230.76 lakhs for the half year ended on that date. These financial results have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, and our report in terms of sub- section (3) of section 143 of the Act, in so far as it relates to the aforesaid subsidiary is based solely on the data provided to us by the management.

Yours sincerely,

For PDMS AND CO. LLP
Chartered Accountants
FRN: 19621C

PDMS AND CO LLP Mumbai 400058

CA Sachin Pathak
Partner
M No:099065
Place: Mumbai
Date: 14-11-2026
UDIN: 26099065HUCRIZ8255

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 30 September, 2026	As At 31 March, 2026
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	1,638.37	1,638.37
(b) Reserves & Surplus	3	5,902.18	5,347.04
(1A) Minority Interest	3A	0.02	
(2) Non Current Liabilities			
(a) Long Term Borrowings	4	82.92	-
(b) Long term provisions & other long-term liabilities	5	3,010.50	14.36
(c) Deferred Tax Liability	4A	-	-
(3) Current Liabilities			
(a) Short-term Borrowings	6	477.33	-
(b) Trade Payables			
(i) Total outstanding dues of micro enterprises and small enterprises	7	-	24.22
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		262.24	61.80
(c) Other Current Liabilities	8	10.92	84.87
(d) Short-term Provisions	9	558.55	363.82
TOTAL EQUTIY & LIABILITIES		**11,943.02**	**7,534.49**
II.ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant and Equipment	10	31.81	5.22
(ii) Intangible assets (Goodwill)		4,219.12	-
(b) Deffered Tax Asset	11	6.19	5.54
(c) Investment	12	0.00	-
(d) Long term Loans and Advances	13	0.52	37.18
(e) Other Non Current Asset	14	18.48	18.37
(2) Current assets			
(a) Current Investment	15	509.41	300.40
(a) Inventories	16	1,625.97	1,442.86
(b) Trade Receivable	17	3,141.99	2,833.44
(c) Cash & Cash Equivalents	18	997.61	1,961.87
(d) Short-term loans and advances	19	1,247.61	746.64
(e) Other Current Assets	20	144.30	182.96
TOTAL ASSETS		**11,943.02**	**7,534.49**
Corporate Information and Significant Accounting Policies	1		
Notes to Accounts	2 to 43		

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: 14.11.2026
UDIN: 26099065HUCRIZ8255

For & on behalf of Acetech E-commere Ltd

Bippinkumar V Saraogi
Managing Director
DIN: 05320263
Place: Thane
Date: 14.11.2026

Sweta B Saraogi
Whole-time director
DIN: 07050186
Place: Thane
Date: 14.11.2026

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 STATEMENT OF PROFIT & LOSS ACCOUNT

(Rs. in Lakhs)

Sr.No.	Particulars	Note No.	Half year ended			Year Ended	
			30-Sep-26	31-Mar-26	30-Sep-25	31-Mar-26	31-Mar-25
			Un-audited	Audited	Un-audited	Audited	Audited
I	Revenue from Operations	21	4,726.25	4,232.78	4,043.47	8,276.25	7,027.82
II	Other Income	22	15.92	0.79	0.05	0.84	13.32
III	**Total Income (I+II)**		**4,742.17**	**4,233.57**	**4,043.52**	**8,277.09**	**7,041.13**
IV	**Expenses**						
	(a) Purchase of Stock-in-Trade	23	2,599.94	2,985.37	2,532.60	5,517.97	4,283.29
	(b) Changes in inventories of Stock-in-Trade	24	-183.11	-594.50	-194.78	-789.28	-171.15
	(c) Employee Benefits Expense	25	125.14	87.41	75.08	162.49	175.07
	(d) Finance Costs	26	5.38	4.38	3.89	8.27	2.67
	(e) Depreciation and Amotisation Expenses	27	3.03	1.38	1.35	2.73	7.70
	(f) Other Expenses	28	1,444.07	1,132.21	852.25	1,984.46	1,785.43
	Total expenses		**3,994.45**	**3,616.25**	**3,270.39**	**6,886.64**	**6,083.02**
V	**Profit/ (Loss) before Tax (III-IV)**		**747.72**	**617.32**	**773.13**	**1,390.45**	**958.12**
	Prior Period Expenses					-	-
VI	**Tax Expenses**						
	(a) Current Tax expense		194.81	165.99	201.08	367.07	254.16
	(b) Deferred Tax	11	-0.65	-0.46	-4.00	-4.46	-1.08
	(c) Short provsion of tax in earlier year		0.42			-	-
VII	**Profit / (Loss) for period (V-VI)**		**553.13**	**451.79**	**576.05**	**1,027.84**	**705.04**
	Less: Profit attributable to minority interest		**0.01**				
VIII	**Earning per Equity Share**						
	(1) Basic	29	3.38	3.43	5.01	8.44	108.28
	(2) Diluted		3.38	3.43	5.01	8.44	108.28

Notes:

1 The above results have been approved & taken on record by the Board of Directors of the Company at its meeting held on 14th Nov, 2026 and have been audited by the Statutory Auditors of the Company

2 The previous period figures have been regrouped/reclassified wherever necessary.

3 The above results are also available on our website https://acetechecommerce.com and the stock exchange's website www.nseindia.com

4 As per MCA notification dated 16" February 2015, companies whose shares are listed on SME exchange as referred to in chapter XB of SEBI (Issue of capital and disclosure requiremtns) Regulations 2009 are exempted from the compulsary requirement of adoption of IND-AS. As the company is covered under the exempted category, it has not

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

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

PDMS AND CO LLP Mumbai 400058

CA Sachin Pathak
Partner
Membership No.099065
Place: Mumbai
Date: 14.11.2026
UDIN: 26099065HUCRIZ8255

ACETECH E-COMMERCE LIMITED

For & on behalf of Acetech E-commere Ltd

Bippinkumar V Saraogi
Managing Director
DIN: 05320263
Place: Thane
Date: 14.11.2026

Sweta B Saraogi
Whole-time director
DIN: 07050186
Place: Thane
Date: 14.11.2026

ACETECH E-COMMERCE LIMITED

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

CIN No.U47912MH2024PLC419702

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026

(Rs. in Lakhs)

Particulars	For the half year ended 30 September, 2026	For the year ended 31 March, 2026
A) Cashflow From Operating Activities		
Net Profit before Tax	747.72	1,390.45
Adjustments for: Non operating and non cash item		
Provision for Gratuity	-	-
Foreign currency translation reserve & opening balance differences (non-cash)	2.02	2.27
Provision for CSR Payable	-	-
Depreciation on Fixed Assets	3.03	2.73
Finance Costs	5.38	8.27
Interest Income	-14.95	-0.57
Operating Profit Before Working Capital Changes	**743.20**	**1,403.16**
Changes in Working Capital		
Increase/(Decrease) in Long term provisions (gratuity)	3.43	5.50
Increase/(Decrease) in Short term provisions (excl. tax)	9.75	0.91
Increase/(Decrease) in Other Non current assets	-0.11	16.82
(Increase)/Decrease in Trade Receivables	-308.55	-1,759.11
(Increase)/Decrease in Other Current Assets	38.66	-135.49
(Increase)/Decrease in Current Investments	-209.01	-300.40
(Increase)/Decrease in Inventory	-183.11	-789.28
(Increase)/Decrease in Short-term loans and advances	-500.97	-629.52
Increase/(Decrease) in Trade Payables	176.22	-245.53
Increase/(Decrease) in Other Current Liabilities	-73.96	39.72
Cash generated from Operations	**-304.44**	**-2,393.23**
Less:- Income Tax Paid	-10.26	-237.96
Net Cash Flow from Operating Activities	**-314.70**	**-2,631.19**
B) Cash Flow From Investing Activities :		
(Purchase of Fixed Assets)/Sale of Fixed Asset	-29.62	-0.27
Business acquisition – goodwill (cash paid, net of deferred consideration payable)	-1,226.42	-
Interest Income	14.95	0.57
(Increase) / Decrease in Non current investment	-0.00	-
(Increase)/Decrease in Long-term loans and advances	36.66	-35.66
Net Cash Flow from Investing Activities	**-1,204.42**	**-35.35**
C) Cash Flow from Financing Activities :		
Issue of Share Capital/Debentures	-	4,654.96
Dividend Income	-	-
Increase/(Decrease) in Long Term Borrowings	82.92	-34.82
Increase/(Decrease) in Short Term Borrowings	477.33	-14.54
Finance Costs	-5.38	-8.27
Net Cash Flow from Financing Activities	**554.87**	**4,597.33**

PDMS AND CO LLP Mumbai 400058

Net Increase / (Decrease) in Cash & Cash Equivalents	-964.26	1,930.79
Cash Equvivalent at the beginning of the year	1,961.87	31.08
Cash Equvivalent at the end of the year	997.61	1,961.87
Check: closing cash per cash flow less per balance sheet (should be nil)	0.00	0.00

Notes:

1) Components of Cash & Cash Equivalent

Particulars	**As at 30 September, 2026**	**As at 31 March, 2026**
Balances with Banks		
In current account	993.23	1,958.69
Cash in Hand	4.37	3.18
Total	997.61	1,961.87

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 nevessary.

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

PDMS AND CO LLP Mumbai 400058

CA Sachin Pathak
Partner
Membership No.099065
Place: Mumbai
Date: 14.11.2026
UDIN: 26099065HUCRIZ8255

For & on behalf of Acetech E-commere Ltd

ACETECH E-COMMERCE LIMITED

Bippinkumar V Saraogi
Managing Director
DIN: 05320263
Place: Thane
Date: 14.11.2026

Sweta B Saraogi
Whole-time director
DIN: 07050186
Place: Thane
Date: 14.11.2026

PDMS & CO LLP
Chartered Accountants
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Independent Auditor 's report on unaudited standalone half yearly financial results of Acetech E-Commerce Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Acetech E-Commerce Limited

Introduction

We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of Acetech E-Commerce Limited ("the Company") for the half year ended on September 30, 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 read with Regulation 33(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Management's Responsibility

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard ("AS") 25 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and In compliance with Regulation 33 of the Listing Regulations

Auditor's Responsibility

Our responsibility is to issue a report on the statement based on our review.

Scope of Review

We conducted our review of the statement in accordance with the Standard on Review Engagements ("SRE") 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India.

This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

PDMS AND CO LLP Mumbai 400058

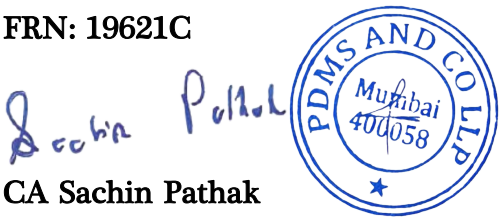
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Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with accounting principles generally accepted In India, including the AS specified under section 133 of the Act, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Yours sincerely,

For PDMS and Co.
Chartered Accountants
FRN: 19621C



CA Sachin Pathak
Partner
M No:099065
Place: Mumbai
Date: 14-11-2026
UDIN: 26099065WTCZCM8428

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

Un-audited Statement of Assets & Liabilities as on September 30, 2026

Particulars	Note No.	As At 30 September, 2026 Amount in Lakhs	As At 31 March, 2026 Amount in Lakhs
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	1,638.37	1,638.37
(b) Reserves & Surplus	3	5,683.88	5,184.26
(2) Non Current Liabilities			
(a) Long Term Borrowings	4	25.78	-
(b) Long term provision / other long-term liabilities	5	3,010.65	14.36
(3) Current Liabilities			
(a) Short-term Borrowings	6	477.33	-
(b) Trade Payables			
(i) Total outstanding dues of micro enterprises and small enterprises	7	-	24.22
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		186.34	51.09
(c) Other Current Liabilities	8	8.70	81.19
(d) Short-term Provisions	9	529.16	353.03
TOTAL EQUTIY & LIABILITIES		**11,560.22**	**7,346.53**
II.ASSETS			
(1) Non-current assets			
(a) Tangible Assets	10	31.17	5.22
(b)) Intangible Assets (Goodwill)	10(b)	4,219.12	-
(c) Non current Investments	11	1.09	1.09
(d) Deferred Tax Asset	12	6.20	5.54
(e) Long term Loans and Advances	13	0.52	37.18
(f) Other Non Current Asset	14	18.38	18.27
(2) Current assets			
(a) Current Investment	15	509.41	300.40
(b) Inventories	16	1,514.22	1,383.61
(c) Trade Receivable	17	3,005.08	2,728.43
(d) Cash & Cash Equivalents	18	952.99	1,960.80
(e) Short-term loans and advances	19	1,177.22	732.27
(f) Other Current Assets	20	124.80	173.71
TOTAL ASSETS		**11,560.22**	**7,346.53**

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

PDMS AND CO LLP Mumbai 400058

CA Sachin Pathak
Partner
Membership No.099065
Place: Mumbai
Date: 14.11.2026
UDIN: 26099065WTCZCM8428

ACETECH ECOMMERCE LIMITED

For & on behalf of Acetech Ecommerce Ltd

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

Bippinkumar Vijay Saraogi
Managing Director
DIN: 05320263
Place: Thane

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 Un-audited Financial Result for the half year ended September 30, 2026

Sr.No.	Particulars	Note No.	Half year ended			Year Ended	
			30-Sep-26	31-Mar-26	30-Sep-25	31-Mar-26	31-Mar-25
			Un-audited	Audited	Un-audited	Audited	Audited
I	Revenue from Operations	21	4,055.15	3,972.28	3,986.48	7,958.76	5,273.41
II	Other Income	22	16.12	0.79	0.05	0.84	32.20
III	**Total Income (I+II)**		**4,071.27**	**3,973.07**	**3,986.53**	**7,959.60**	**5,305.61**
IV	**Expenses**						
	(a) Purchase of Stock-in-Trade	23	2,415.82	2,811.08	2,480.31	5,291.39	3,196.09
	(b) Changes in inventories of Stock-in-Trade	24	(130.61)	(620.07)	(175.26)	(795.33)	(121.12)
	(c) Employee Benefits Expense	25	78.02	84.16	75.08	159.24	128.48
	(d) Finance Costs	26	3.64	4.38	3.89	8.27	1.77
	(e) Depreciation and Amortisation Expenses	27	3.00	1.38	1.35	2.73	7.70
	(f) Other Expenses	28	1,029.29	1,100.23	839.78	1,940.01	1,319.65
	Total expenses		**3,399.17**	**3,381.16**	**3,225.15**	**6,606.31**	**4,532.57**
V	**Profit / (Loss) before Tax (III-IV)**		**672.10**	**591.91**	**761.38**	**1,353.29**	**773.04**
	Prior Period Expenses					-	-
VI	**Tax Expenses**						
	(a) Current Tax expense		174.59	158.27	198.01	356.28	202.10
	(b) Deferred Tax	12	(0.66)	(0.46)	(4.00)	(4.46)	(1.08)
VII	**Profit / (Loss) for period (V-VI)**		**498.17**	**434.10**	**567.37**	**1,001.47**	**572.02**
VIII	**Earning per Equity Share**						
	(1) Basic	29	3.04	3.28	4.94	8.22	87.86
	(2) Diluted		3.04	3.28	4.94	8.22	87.86

Notes

1. The above results have been approved & taken on record by the Board of Directors of the Company at its meeting held on 14th November, 2026 and have been subject to limited review by the Statutory Auditors of the Company
2. The previous period figures have been regrouped I reclassified wherever necessary.
3. The above results are also available on our website https://acetechecommerce.com and the stock exchange's website www.nseindia.com
4. As per MCA notification dated 16" February 2015, companies whose shares are listed on SME exchange as referred to in chapter XB of SEBI (Issue of capital and disclosure requiremtns) Regulations 2009 are exempted from the compulsary requirement of adoption of IND-AS. As the company is covered under the exempted category, it has not adopted IND-AS for preparation of the financial results.
5. There are no Investor complaints received/ pending as on 30th September, 2026.

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

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

PDMS AND CO LLP Mumbai 400058

CA Sachin Pathak
Partner
Membership No.099065
Place: Mumbai
Date: 14.11.2026
UDIN: 26099065WTCZCM8428

ACETECH E-COMMERCE LIMITED

For & on behalf of Acetech Ecommerce Ltd

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

Bippinkumar Vijay Saraogi
Managing Director
DIN: 05320263
Place: Thane

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 FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026

Particulars	As At 30 September, 2026 Amount in Lakhs	As At 31 March, 2026 Amount in Lakhs
A) Cashflow From Operating Activities		
Net Profit Before Tax	672.10	1,353.287
Adjustments for: Non operating and non cash item		
Share Isuue Expense	-	-
Profit transferred from LLP	-	-
Provision for Gratuity	4.13	6.41
Provision for CSR Payable	9.06	-
Depreciation on Fixed Assets	3.00	2.73
Finance Costs	3.64	8.27
Operating Profit Before Working Capital Changes	**678.42**	**1,370.13**
Changes in Working Capital		
(Increase)/Decrease in Trade Receivables	(276.66)	(1,761.48)
(Increase)/Decrease in Other Current Assets	48.92	(129.80)
(Increase)/Decrease in Current Investments	(209.01)	(300.40)
(Increase)/Decrease in Inventory	(130.61)	(795.33)
(Increase)/Decrease in Short-term loans and advances	(444.95)	(615.67)
(Increase)/Decrease in Other Non current assets (excl. share issue expenses)	(0.11)	(10.81)
Increase/(Decrease) in Trade Payables	111.03	(254.39)
Increase/(Decrease) in Other Current Liabilities	(72.49)	48.60
Cash generated from Operations	**2,697.38**	**(2,449.14)**
Less:- Income Tax Paid	(8.21)	(198.33)
Net Cash Flow from Operating Activities	**2,689.17**	**(2,647.46)**
B) Cash Flow From Investing Activities :		
Purchase of Fixed Assets	(28.95)	(0.27)
Sale of Fixed Assets		
Business Acquisition	(4,219.12)	
Investment in Equity	-	-
(Increase)/Decrease in Long-term loans and advances	36.66	(35.66)
Net Cash Flow from Investing Activities	**(4,196.45)**	**(35.35)**
C) Cash Flow from Financing Activities :		
Issue of Share Capital incl. securities premium (net of share issue expenses paid)	-	4,682.58
Proceeds from long term borrowing	25.78	
Repayment of Long Term Borrowings		(34.82)
Increase/(Decrease) in Short Term Borrowings	477.33	(14.54)
Finance Costs	(3.64)	(8.27)
Net Cash Flow from Financing Activities	**499.48**	**4,624.96**
Net Increase / (Decrease) in Cash & Cash Equivalents	(1,007.81)	1,942.14
Cash & Cash Equivalents at the beginning of the period	1,960.80	18.66
Cash & Cash Equivalents at the end of the period	952.99	1,960.80

PDMS AND CO LLP Mumbai 400058

Notes:

1) Components of Cash & Cash Equivalent

Particulars	As At 30 September, 2026 Amount in Lakhs	As at 31 March, 2026 Amount in lakhs
Balances with Banks		
In current account	948.96	1,957.64
Cash in Hand	4.03	3.16
Total	**952.99**	**1,960.80**

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 nevessary.

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

CA Sachin Pathak
Partner
Membership No.099065
Place: Mumbai
Date: 14.11.2026
UDIN: 26099065WTCZCM8428

For & on behalf of Acetech E-commerce Ltd

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

Bippinkumar Vijay Saraogi
Managing Director
DIN: 05320263
Place: Thane

ACETECH E-COMMERCELTD.

(Formerly known as Acetech Ventures Ltd)

Date: November 14, 2026

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

Dear Sir/Madam,

Subject: Statement of Deviation or Variation in utilization of funds raised under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 for the half year ended September 30, 2026

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

Pursuant to Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed herewith the Statement of Deviation or variation in utilization of funds raised through Initial Public Offering (IPO) by the Company, for the half year ended September 30, 2026, reviewed by the Audit Committee at its meeting held today.

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

Thanking You.

Yours Faithfully,

For, **Acetech E-Commerce Limited**

BIPPINKUMAR VIJAY SARAOGI
Digitally signed by BIPPINKUMAR VIJAY SARAOGI
Date: 2026.11.14 19:17:16 +05'30'

Bippinkumar Vijay Saraogi
Managing Director
DIN: 05320263

Place: Thane

Encl.: A/a

ACETECH
E-COMMERCELTD.
(Formerly known as Acetech Ventures Ltd)

STATEMENT OF DEVIATION / VARIATION IN UTILIZATION OF FUNDS RAISED

Name of listed entity	Acetech E-Commerce Limited					
Mode of Fund Raising	IPO – Public Issue					
Date of Raising Funds	March 05, 2026 (Date of allotment)					
Amount Raised	Rs. 43.13 crores* (Net Proceeds of Fresh Issue)					
Report filed for Half year ended	September 30, 2026					
Monitoring Agency	Not Applicable					
Monitoring Agency Name, if applicable	Not Applicable					
Is there a Deviation / Variation in use of funds raised						
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable					
If Yes, Date of shareholder Approval	Not Applicable					
Explanation for the Deviation / Variation	Not Applicable					
Comments of the Audit Committee after review	None					
Comments of the auditors, if any	None					
Objects for which funds have been raised and where there has been a deviation, in the following table:	Net Proceeds of Fresh Issue are proposed to be utilised as given below:					
Original Object	**Modified Object, if any**	**Original Allocation (INR Lakh)**	**Modified allocation, if any**	**Funds Utilised (INR Lakh)**	**Unutilised amount**	**Remarks if any**
Marketing and Advertisement	N.A.	600	N.A.	0	600	*N.A.*
Working Capital Requirements	N.A.	2000	N.A.	1818.78	181.22	*N.A.*
Funding inorganic growth through unidentified acquisitions and general corporate purposes	N.A.	1707.47	N.A.	1707.47	Nil	*N.A.*
Issue expenses	N.A.	587.38	N.A.	587.38	Nil	*N.A.*

Yours Faithfully,

For, **Acetech E-Commerce Limited**

BIPPINKUMAR VIJAY SARAOGI

Digitally signed by BIPPINKUMAR VIJAY SARAOGI
Date: 2026.11.14 19:17:30 +05'30'

Bippinkumar Vijay Saraogi
Managing Director
DIN: 05320263

Place: Thane

PDMS & CO LLP
Chartered Accountants
+91 94140 04845
+91 82862 55243
mumbai@capdms.com

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 half year ended September 30th, 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 :

Sr	Original Object	Original Allocation (if any) (Rs in lacs)	Modified Allocation, if any	Funds Utilized (Rs in lacs)	Unutilized Amount (Rs in lacs)	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	1707.47	Nil	NA
4	Issue Expenses	587.38	NA	587.38	Nil	NA

For and on behalf of
PDMS AND CO LLP
(Chartered Accountants)
FRN: 019621C

Sachin Pathak

PDMS AND CO LLP Mumbai 400058

CA Sachin Pathak
Partner
M. No. 099065
Place: Mumbai
Date: 14.11.2026
UDIN: 26099065WTCZCM8428