



# ACETECH E-COMMERCE LTD.

(Formerly known as Acetech Ventures Ltd)

Date: June 30, 2026

To,  
**The Listing Department,**  
**National Stock Exchange of India Limited,**  
Exchange Plaza, Bandra Kurla Complex,  
Bandra (East), Mumbai - 400051.

**Scrip Code / Symbol:** ACETEC  
**ISIN:** INE1J6M01010

**Subject: Reply to the Clarification in the Financial Results for the period ended March 31, 2026.**

**Ref: NSE E-mail / Communication dated June 27, 2026.**

Dear Sir / Madam,

This has reference to your email/communication cited above seeking certain clarification in the Outcome of the Board Meeting and Financial Results submitted by the Company on June 05, 2026, under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In this regard, we would like to submit our point-wise clarification and the necessary rectifications as under:

**1. Segment details not submitted**

**Clarification:**

We wish to inform the Exchange that the Company operates exclusively in a single primary business segment, i.e., e-commerce — Acetech E-Commerce Limited (formerly known as Acetech Ventures Limited) is engaged in the e-commerce business with a focus on drop shipping, teleshopping, and direct-to-consumer strategies. As the Company operates within a single geographical and business segment, separate segment reporting as per AS 17 is not applicable to the Company.

**2. Financial results submitted is not as per format prescribed by SEBI - Working Capital Certificate on Utilisation not Submitted**

**Clarification:**

We enclose herewith of the Working Capital Certificate on Utilisation as addition in our previous submission. Pursuant to the applicable SEBI guidelines/formats, we have now obtained the requisite Certificate on Utilisation from our Statutory Auditors.

*The said Certificate is enclosed herewith along with the enclosed financial results as per the prescribed format.*

**3. Machine Readable Form / Legible copy of Financial Results not submitted**

**Clarification:**

We regret the inconvenience caused due to the technical/legibility issues in the earlier upload. We are now uploading a completely legible, high-resolution, and text-searchable (Machine-Readable) electronic copy of

CIN: U47912MH2024PLC419702

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

Web:[www.acetechecommerce.com](http://www.acetechecommerce.com) E-mail:[info@acetechecommerce.com](mailto:info@acetechecommerce.com) Contact: +91 7066263636



# ACETECH E-COMMERCE LTD.

(Formerly known as Acetech Ventures Ltd)

the Financial Results, Auditors' Report, and accompanying disclosures in compliance with the Exchange's guidelines.

## **Submission and Request:**

We request you to kindly take the above clarifications and the enclosed documents on your records. The Company remains committed to ensuring strict compliance with all continuous disclosure requirements under SEBI (LODR) Regulations, 2015.

Thanking you,

Yours faithfully,

**For Acetech E-Commerce Limited**

**Bippinkumar Vijay Saraogi**  
**Managing Director**  
**DIN: 05320263**

## **Encl:**

1. Resubmit Financial Results in machine readable / legible form.
2. Working Capital Certificate on Utilisation (please refer page 20 of the enclosed financial results document).

CIN: U47912MH2024PLC419702

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

Web:[www.acetechecommerce.com](http://www.acetechecommerce.com) E-mail:[info@acetechecommerce.com](mailto:info@acetechecommerce.com) Contact: +91 7066263636

**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:

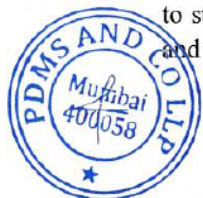
- i. Are presented in accordance with the requirements of Regulation 33 and Regulation 52(4) read with Regulation 63 of the Listing Regulations in this regard; and
- ii. Give a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India, of the net profit and other financial information of the Group for the half year ended 31<sup>st</sup> March, 2026 and for the year ended 31<sup>st</sup> 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	<b>Total Income (I+II)</b>		<b>4,233.57</b>	<b>4,043.52</b>	<b>3,965.19</b>	<b>8,277.09</b>	<b>7,041.13</b>
IV	<b>Expenses</b>						
	(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
	<b>Total expenses</b>		<b>3,616.25</b>	<b>3,270.39</b>	<b>3,664.63</b>	<b>6,886.64</b>	<b>6,083.02</b>
V	<b>Profit/ (Loss) before Tax (III-IV)</b>		<b>617.32</b>	<b>773.13</b>	<b>300.56</b>	<b>1,390.45</b>	<b>958.12</b>
	<b>Prior Period Expenses</b>					-	-
VI	<b>Tax Expenses</b>						
	(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	<b>Profit / (Loss) for period (V-VI)</b>		<b>451.79</b>	<b>576.05</b>	<b>225.46</b>	<b>1,027.84</b>	<b>705.04</b>
VIII	<b>Earning per Equity Share</b>						
	(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
	<b>Corporate Information and Significant Accounting Policies</b>						
	<b>Notes to Accounts</b>	1 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
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	2	1,638.37	901.00
(b) Reserves & Surplus	3	5,347.04	399.35
<b>(2) Non Current Liabilities</b>			
(a) Long Term Borrowings	4	-	34.82
(b) Long term provision	5	14.36	8.86
(c) Deferred Tax Liability	4A	-	-
<b>(3) Current Liabilities</b>			
(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
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>7,534.49</b>	<b>1,969.06</b>
<b>II. ASSETS</b>			
<b>(1) Non-current assets</b>			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant and Equipment	10	5.22	7.69
(ii) Intangible assets			-
(b) Deferred 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
<b>(2) Current assets</b>			
(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
<b>TOTAL ASSETS</b>		<b>7,534.49</b>	<b>1,969.06</b>

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
<b>A) Cashflow From Operating Activities</b>		
Net Profit before Tax	1,390.45	958.12
<b>Adjustments for: Non operating and non cash item</b>		
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)
<b>Operating Profit Before Working Capital Changes</b>	<b>1,409.57</b>	<b>973.21</b>
<b>Changes in Working Capital</b>		
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
<b>Cash generated from Operations</b>	<b>(2,393.23)</b>	<b>201.96</b>
Less:- Income Tax Paid	(237.96)	(182.07)
<b>Net Cash Flow from Operating Activities</b>	<b>(2,631.19)</b>	<b>19.89</b>
<b>B) Cash Flow From Investing Activities :</b>		
(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
<b>Net Cash Flow from Investing Activities</b>	<b>(35.35)</b>	<b>18.00</b>
<b>C) Cash Flow from Financing Activities :</b>		
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)
<b>Net Cash Flow from Financing Activities</b>	<b>4,597.33</b>	<b>(209.81)</b>
<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents</b>	<b>1,930.79</b>	<b>(171.92)</b>
<b>Cash Equivalent at the beginning of the year</b>	<b>31.08</b>	<b>203.00</b>
<b>Cash Equivalent at the end of the year</b>	<b>1,961.87</b>	<b>31.08</b>



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 31<sup>st</sup> March, 2026 and for the year ended 31<sup>st</sup> 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	<b>Total Income (I+II)</b>		<b>3,973.07</b>	<b>3,986.53</b>	<b>3,538.66</b>	<b>7,959.60</b>	<b>5,305.61</b>
IV	<b>Expenses</b>						
	(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
	<b>Total expenses</b>		<b>3,381.16</b>	<b>3,225.15</b>	<b>3,067.21</b>	<b>6,606.31</b>	<b>4,532.57</b>
V	<b>Profit / (Loss) before Tax (III-IV)</b>		<b>591.91</b>	<b>761.38</b>	<b>471.45</b>	<b>1,353.29</b>	<b>773.04</b>
	<b>Prior Period Expenses</b>						
VI	<b>Tax Expenses</b>						
	(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	<b>Profit / (Loss) for period (V-VI)</b>		<b>434.10</b>	<b>567.37</b>	<b>353.34</b>	<b>1,001.47</b>	<b>572.02</b>
VIII	<b>Earning per Equity Share</b>						
	(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
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	2	1,638.37	901.00
(b) Reserves & Surplus	3	5,184.26	265.21
<b>(2) Non Current Liabilities</b>			
(a) Long Term Borrowings	4	-	34.82
(b) Long term provision	5	14.36	8.86
<b>(3) Current Liabilities</b>			
(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
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>7,346.53</b>	<b>1,780.88</b>
<b>II.ASSETS</b>			
<b>(1) Non-current assets</b>			
(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
<b>(2) Current assets</b>			
(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
<b>TOTAL ASSETS</b>		<b>7,346.53</b>	<b>1,780.88</b>
Corporate Information and 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      Bippinkumar Vijay Saraogi  
Whole-Time Director              Managing Director  
DIN: 07050186                      DIN: 05320263  
Place: Thane                          Place: Thane  
Date: 05.06.2026                    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
<b>A) Cashflow From Operating Activities</b>		
Net Profit Before Tax	1,353.29	773.041
<b>Adjustments for: Non operating and non cash item</b>		
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
<b>Operating Profit Before Working Capital Changes</b>	<b>1,370.70</b>	<b>791.35</b>
<b>Changes in Working Capital</b>		
(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
<b>Cash generated from Operations</b>	<b>(2,420.95)</b>	<b>199.04</b>
Less:- Income Tax Paid	(198.33)	(190.36)
<b>Net Cash Flow from Operating Activities</b>	<b>(2,619.27)</b>	<b>8.68</b>
<b>B) Cash Flow From Investing Activities :</b>		
(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
<b>Net Cash Flow from Investing Activities</b>	<b>(35.92)</b>	<b>16.88</b>
<b>C) Cash Flow from Financing Activities :</b>		
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)
<b>Net Cash Flow from Financing Activities</b>	<b>4,597.33</b>	<b>(208.90)</b>
<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents</b>	<b>1,942.14</b>	<b>(183.34)</b>
<b>Cash Equivalent at the beginning of the year</b>	<b>18.66</b>	<b>202.00</b>
<b>Cash Equivalent at the end of the year</b>	<b>1,960.80</b>	<b>18.66</b>
Notes:		
1) Components of Cash & Cash Equivalent		
	As At	As at
<b>Particulars</b>	<b>31 March, 2026</b>	<b>31 March, 2025</b>
	Amount in Lakhs	Amount in lakhs
<b>Balances with Banks</b>		
In current account	1,957.64	11.52
Cash in Hand	3.16	7.14
<b>Total</b>	<b>1,960.80</b>	<b>18.66</b>



- 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 neccessary.

**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: 260990651QOZWS5021**

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

## **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

To,  
National Stock Exchange of India Limited  
Exchange Plaza, Plot No.: C/1, G Block,  
Bandra Kurla Complex, Bandra East,  
Mumbai - 400051, Maharashtra, India

**Certificate pursuant to Regulation 262(6) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018**

We, M/s. PDMS & Co LLP, the Chartered Accountants, Statutory Auditors of M/s. Acetech E-Commerce Limited ("the Company"), have examined the relevant Books of Accounts, Records, and other relevant documents based on the financial statements for the year ended 31st March 2026, as maintained by the Company in connection with the proceeds raised through its Initial Public Offering ("IPO").

In the Offer Document(s) / Prospectus filed by the Company at the time of IPO, under "Objects of the Issue", one of the stated object was "To Meet Working Capital Requirements" amounting to Rs. 2,000 Lakhs. Accordingly, pursuant to the requirements of Regulation 262(6) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("SEBI ICDR Regulations"), and based on our verification and to the best of our knowledge & belief, we hereby certify that the Company has utilised the IPO proceeds towards working capital as stated in the Offer Document(s) / Prospectus as below.

(Rs. in Lakhs)

Particulars	31 <sup>st</sup> March 2026
<b>Current Assets</b>	
Current Investments	300.40
Inventories	1,383.61
Trade Receivables	2,728.43
Cash and cash Equivalents	1,960.80
Short term Loans and Advances	732.27
Other Current Assets	173.71
<b>Total – A</b>	<b>7279.22</b>



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

<b>Current Liabilities</b>	
Sundry Creditors	75.31
Short term Provisions	353.03
Other Current Liabilities	81.19
<b>Total – B</b>	<b>509.53</b>
<b>Total Working Capital Gap C = A – B</b>	<b>6769.69</b>
Less: Cash and Cash Equivalent (D)	1960.80
<b>Net Working Capital Requirement (E = C – D)</b>	<b>4808.89</b>
Short term Borrowings	Nil
Internal accruals/own funds	2990.11
<b>Funds utilized for Working Capital from IPO proceeds</b>	<b>1818.78</b>

The company has utilized an amount of Rs 1818.78 lacs out of Rs 2,000 lacs allocated to working capital requirements in accordance with the objects of the Issue and balance of Rs 181.22 lacs remains unutilized as on 31<sup>st</sup> March 2026. This Certificate has been issued on the basis of examination of information and documents produced before us for verification.

For P D M S & CO LLP  
(Chartered Accountants)  
Firm Registration No. 019621C



CA Sachin Pathak  
Partner  
Membership No. 099065  
Place: Mumbai  
Date: 30<sup>th</sup> June 2026  
UDIN: 26099065NVIQKW4709



# 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](http://www.acetechecommerce.com) E-mail:[info@acetechecommerce.com](mailto:info@acetechecommerce.com) Contact: +91 7066263636