Action Construction Equipment Limited

Corporate & Registered Office
Dudhola Link Road, Dudhola, Distt. Palwal-121102, Haryana, India

Date: November 12, 2026

To,

The Manager Listing
BSE Limited
5th Floor, P.J. Towers,
Dalal Street,
Mumbai-400001
Scrip Code: 532762

The Manager Listing
National Stock Exchange of India Ltd.
Exchange Plaza, Bandra Kurla Complex,
Bandra (E),
Mumbai-400051
CM Quote: ACE

Subject: Outcome of Board Meeting in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to the Regulation 33 and Regulation 30 read with Para A of Part A of schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors in its meeting held on **Thursday, November 12, 2026** has, *inter-alia* considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the **quarter/half year ended on September 30, 2026.**

Copy of the Un-audited financial results (Standalone and Consolidated) along with the limited review reports (Standalone and Consolidated) of the Auditors' for the quarter/half year ended **September 30, 2026**. in the prescribed format are **enclosed** herewith.

We further wish to inform that the Board Meeting held today commenced at 01.00 P.M and concluded at 03:52 p.m.

This is for your information and record please.

Thanking You.

For Action Construction Equipment Limited

ANIL KUMAR

Anil Kumar
Company Secretary & Compliance Officer



Action Construction Equipment Limited

CIN : L74899HR1995PLC053860

Registered office: Dudhola Link Road, Dudhola, District Palwal, Haryana - 121102, India

Ph.: 01275-280111 (50 lines), Fax: 01275-280133. E-mail: cs@ace-cranes.com, Web: www.ace-cranes.com

Statement of Unaudited Financial Results for the quarter and six months period ended 30 September 2026

(Rs. in lakhs, except per share detail)

S. No.	Particulars	Standalone						Consolidated					
		Quarter ended			Six months ended		Year ended	Quarter ended			Six months ended		Year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026	30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**												
	Revenue from operations	88,352	78,168	74,114	1,66,520	1,39,308	3,27,368	88,609	78,568	74,424	1,67,177	1,39,632	3,28,044
	Other income	4,595	5,443	4,104	10,038	9,205	12,142	4,613	5,461	2,931	10,074	8,045	11,006
	Total income	**92,947**	**83,611**	**78,218**	**1,76,558**	**1,48,513**	**3,39,510**	**93,222**	**84,029**	**77,355**	**1,77,251**	**1,47,677**	**3,39,050**
2	**Expenses**												
	Cost of materials consumed	64,142	59,985	51,587	1,24,127	97,189	2,24,163	64,164	59,982	51,734	1,24,146	97,113	2,24,194
	Changes in inventories of finished goods and work-in-progress	(4,964)	(7,060)	(1,766)	(12,024)	(4,130)	(2,667)	(4,950)	(6,950)	(1,766)	(11,900)	(4,036)	(2,745)
	Employee benefits expense	4,172	3,840	3,695	8,012	7,246	15,799	4,214	3,885	3,747	8,099	7,346	16,004
	Finance costs	389	492	583	881	1,403	2,200	403	494	585	897	1,409	2,211
	Depreciation and amortisation expense	890	887	843	1,777	1,614	3,391	909	914	875	1,823	1,676	3,519
	Impairment losses on financial assets	530	56	670	586	793	1,088	530	56	670	586	793	1,087
	Other expenses	11,249	9,732	8,857	20,981	17,985	38,891	11,262	9,806	9,141	21,068	18,235	39,109
	Total expenses	**76,408**	**67,932**	**64,469**	**1,44,340**	**1,22,100**	**2,82,865**	**76,532**	**68,187**	**64,986**	**1,44,719**	**1,22,536**	**2,83,379**
3	**Profit before exceptional items and tax (1-2)**	**16,539**	**15,679**	**13,749**	**32,218**	**26,413**	**56,645**	**16,690**	**15,842**	**12,369**	**32,532**	**25,141**	**55,671**
4	**Exceptional items**	5,000			5,000			5,000			5,000		
5	**Profit before tax (3+4)**	**21,539**	**15,679**	**13,749**	**37,218**	**26,413**	**56,645**	**21,690**	**15,842**	**12,369**	**37,532**	**25,141**	**55,671**
6	**Tax expense**												
	Current tax	5,392	3,015	2,501	8,407	5,333	13,856	5,418	3,082	2,506	8,500	5,343	13,899
	Deferred tax expense / (credit)	(150)	805	861	655	1,010	247	(153)	811	857	658	1,020	262
	Total tax expense	**5,242**	**3,820**	**3,362**	**9,062**	**6,343**	**14,103**	**5,265**	**3,893**	**3,363**	**9,158**	**6,363**	**14,161**
7	**Profit after tax (5-6)**	**16,297**	**11,859**	**10,387**	**28,156**	**20,070**	**42,542**	**16,425**	**11,949**	**9,006**	**28,374**	**18,778**	**41,510**
8	**Other comprehensive income/ (loss) for the period (net of tax)**												
	Items that will not be reclassified to profit or loss	5	4	(19)	9	(19)	18	5	4	(19)	9	(19)	18
	Income tax relating to items that will not be re-classified to profit or loss	(1)	(1)	5	(2)	5	(5)	(1)	(1)	5	(2)	5	(5)
	Total of other comprehensive income/ (loss) for the period (net of tax)	**4**	**3**	**(14)**	**7**	**(14)**	**13**	**4**	**3**	**(14)**	**7**	**(14)**	**13**
9	**Total comprehensive income (7+8)**	**16,301**	**11,862**	**10,373**	**28,163**	**20,056**	**42,555**	**16,429**	**11,952**	**8,992**	**28,381**	**18,764**	**41,523**
10	**Profit attributable to:**												
	(a) Owners of the Company	-	-	-	-	-	-	16,424	11,949	9,005	28,373	18,777	41,509
	(b) Non-controlling interests*	-	-	-	-	-	-	1	-	1	1	1	1
11	**Other comprehensive income/ (loss) for the period attributable to:**												
	(a) Owners of the Company	-	-	-	-	-	-	4	3	(14)	7	(14)	13
	(b) Non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
12	**Total comprehensive income for the period attributable to:**												
	(a) Owners of the Company	-	-	-	-	-	-	16,428	11,952	8,991	28,380	18,763	41,522
	(b) Non-controlling interests*	-	-	-	-	-	-	1	-	1	1	1	1
13	**Paid up equity share capital (face value of Rs. 2 each, fully paid)**	**2,382**	**2,382**	**2,382**	**2,382**	**2,382**	**2,382**	**2,382**	**2,382**	**2,382**	**2,382**	**2,382**	**2,382**
14	**Other equity as shown in the audited balance sheet as at**						**1,97,737**						**1,98,717**
15	**Earnings per share (fully paid up equity share of Rs. 2 each) (refer note 3)**												
	a) Basic earnings per share	**13.70**	**9.96**	**8.73**	**23.66**	**16.87**	**35.75**	**13.80**	**10.04**	**7.57**	**23.84**	**15.78**	**34.88**
	b) Diluted earnings per share	**13.69**	**9.96**	**8.73**	**23.65**	**16.86**	**35.74**	**13.80**	**10.04**	**7.57**	**23.84**	**15.78**	**34.87**

*Profit and total comprehensive income attributable to non- controlling interests of Rs. 33,546 for the quarter ended 30 June 2026 has not been disclosed due to rounding off of Rs. into Lakhs.

Place: Faridabad
Date: November 12, 2026

For Action Construction Equipment Limited

Vijay Agarwal

Vijay Agarwal
Chairman & Managing Director

Notes to the Statement of Unaudited financial results for the quarter and six months period ended 30 September 2026:

1 The above Unaudited standalone and consolidated financial results for the quarter and six months period ended 30 September 2026 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12 November 2026 . The Statutory Auditors of Action Construction Equipment Limited ("the Company") have conducted "Limited Review" of these results in terms of Regulation 33 and Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements Regulations, 2015, as amended, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended from time to time and have issued an unmodified review conclusion.

2 The Unaudited standalone and consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ('IndAS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

3 Earnings per share is not annualised for the quarters ended 30 September 2026, 30 June 2026 and 30 September 2025 and six months period ended 30 September 2026 and 30 September 2025.

4 Details of the Employee Stock Options under Action Construction Equipment Limited employee stock option scheme – 2021 for the quarter and six months period ended 30 September 2026 are as follows:

i) Grant during the year ended 31 March 2024: The Company had granted 79,674 employee equity share options in Financial year 2023-24.
Out of total options granted,
- 25,907 options vested and 3,277 forfeited during the year ended 31 March 2025. Amongst vested options, 25,907 options were exercised.
- 25,245 options vested and 2,278 forfeited during the year ended 31 March 2026. Amongst vested options, 22,286 options were exercised during the year ended 31 March 2026 and 2,021 options have been exercised during the six months period ended 30 September 2026.
- 22,967 options vested during the six months period ended 30 September 2026. Amongst vested options, 14,132 options have been exercised during the six months period ended 30 September 2026.

ii) Grant during the year ended 31 March 2025: The Company had granted 31,866 employee equity share options in Financial year 2024-25.
Out of total options granted,
- 10,622 options vested and 1,956 forfeited during the year ended 31 March 2026 . Amongst vested options, no employee equity share options have been exercised till 30 September 2026.
- 9,970 options vested during the six months period ended 30 September 2026. Amongst vested options, no employee equity share options have been exercised during the six months period ended 30 September 2026.

iii) Grant during the year ended 31 March 2026 : The Company had granted 35,661 employee equity share options in Financial year 2025-26.
Out of total options granted,
- 2,718 options forfeited during the year ended 31 March 2026 . No employee equity share options have been exercised or vested till 30 September 2026.
- 10,981 options vested during the six months period ended 30 September 2026 . Amongst vested options, no employee equity share options have been exercised during the six months period ended 30 September 2026.

iv) Grant during the six months period ended 30 September 2026: The Company has granted 56,775 employee equity share options.
Out of total options granted,
- No employee equity share options have been exercised, forfeited or vested during the six months period ended 30 September 2026.

5 The Board of Directors at its Meeting held on 20 May 2026 , has recommended a final dividend @ 100% i.e. Rs. 2.00 per equity share (face value of Rs.2.00 per equity share) for the financial year ended 31 March 2026 , which has been approved by the shareholders in the Annual General Meeting held on 18 September 2026.

6 The financial information of following entities have been consolidated with the financial results of the Company, hereinafter refer to as "the Group":

Particulars :	**Country**
Crane Kraft India Private Limited	India
Namo Metals (Partnership Firm)	India
Action Construction Equipment Limited Employees Welfare Trust	India
ACE Emergency Response Service Trust	India
ACE KATO Private Limited (Refer Note 7)	India

7 During the current quarter ended 30 September 2026, pursuant to the Investment and Shareholders' Agreement dated 11 March 2026 entered into between the Company and Kato Works Co., Ltd., Japan ("KATO"), the Company completed the transfer of its Heavy Cranes business undertaking to ACE KATO Private Limited ("ACE KATO") on a slump sale basis as a going concern. Upon completion of the transfer, the Company and KATO each hold 50% interest in ACE KATO. As ACE KATO is dependent on the Company and KATO for their continous operations and its ability to generate cash flows to settle its obligations, ACE KATO is classified as a joint operation as per Ind AS 111. In accordance with Ind AS 111, the Company has accounted for its interest in ACE KATO in its unaudited standalone and consolidated financial results.
Pursuant to the slump sale, as mentioned above, the Company has transferred net assets having a carrying value of INR 1,970 lakhs and in return received equity shares of ACE KATO having fair value of INR 11,970 lakhs, resulting into a gain of INR 5,000 lakhs (representing the gains only to the extent of the other parties' interests in the joint operation) which has been disclosed under "Exceptional items" in the unaudited standalone and consolidated financial results.

8 The certificate of Chairman and Managing Director (CMD) and Chief Financial Officer (CFO) in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the above results has been placed before the Board of Directors of the Company.

9 The Unaudited financial results of the Company/ Group for the quarter and six months period ended 30 September 2026 have been filed with BSE and NSE and are also available on Company's website "www.ace-cranes.com". The key financial information for the quarter and six months period ended 30 September 2026 are as under:

Particulars	**Standalone**					
	Quarter ended			**Six months ended**		**Year ended**
	30 September 2026	**30 June 2026**	**30 September 2025**	**30 September 2026**	**30 September 2025**	**31 March 2026**
	(Unaudited)	**(Unaudited)**	**(Unaudited)**	**(Unaudited)**	**(Unaudited)**	**(Audited)**
Revenue from operations	88,352	78,168	74,114	1,66,520	1,39,308	3,27,368
Profit before tax	21,539	15,679	13,749	37,218	26,413	56,645
Profit after tax	16,297	11,859	10,387	28,156	20,070	42,542
Total comprehensive income	16,301	11,862	10,373	28,163	20,056	42,555

Particulars	**Consolidated**					
	Quarter ended			**Six months ended**		**Year ended**
	30 September 2026	**30 June 2026**	**30 September 2025**	**30 September 2026**	**30 September 2025**	**31 March 2026**
	(Unaudited)	**(Unaudited)**	**(Unaudited)**	**(Unaudited)**	**(Unaudited)**	**(Audited)**
Revenue from operations	88,609	78,568	74,424	1,67,177	1,39,632	3,28,044
Profit before tax	21,690	15,842	12,369	37,532	25,141	55,671
Profit after tax	16,425	11,949	9,006	28,374	18,778	41,510
Total comprehensive income	16,429	11,952	8,992	28,381	18,764	41,523

Place: Faridabad
Date: November 12, 2026

For Action Construction Equipment Limited

Vijay Agarwal

Vijay Agarwal
Chairman & Managing Director

Action Construction Equipment Limited

CIN : L74899HR1995PLC053860

Registered office: Dudhola Link Road, Dudhola, District Palwal, Haryana - 121102, India

Ph.: 01275-280111 (50 lines), Fax: 01275-280133. E-mail: cs@ace-cranes.com, Web.: www.ace-cranes.com

10. Balance Sheet as at 30 September 2026

(Rs. in lakhs)

Particulars	Standalone		Consolidated	
	As at 30 September 2026	As at 31 March 2026	As at 30 September 2026	As at 31 March 2026
	Unaudited	Audited	Unaudited	Audited
ASSETS				
Non-current assets				
Property, plant and equipment	71,630	71,280	72,946	73,256
Capital work in progress	6,464	4,850	6,464	4,850
Investment property	1,449	1,464	1,449	1,464
Right-of-use assets	2,503	2,973	2,595	3,080
Intangible assets	247	291	253	299
Intangible assets under development	142	72	142	72
Financial assets				
Investments	90,195	73,089	89,429	72,320
Other financial assets	423	303	429	309
Deferred tax assets (net)	-	-	42	45
Other tax assets (net)	-	45	1	45
Other non-current assets	10,427	6,999	10,427	6,999
Total non-current assets (A)	**1,83,480**	**1,61,366**	**1,84,177**	**1,62,739**
Current assets				
Inventories	83,137	60,338	83,218	60,540
Financial assets				
Investments	59,687	56,026	59,687	56,026
Trade receivables	24,257	28,734	24,665	28,430
Cash and cash equivalents	4,982	6,264	5,387	6,431
Bank balances other than (iii) above	3,290	1,288	3,291	1,289
Loans	64	82	64	82
Other financial assets	1,345	1,307	1,345	1,308
Other current assets	14,072	8,194	14,098	8,323
Total current assets (B)	**1,90,834**	**1,62,233**	**1,91,755**	**1,62,429**
Total assets [A+B]	**3,74,314**	**3,23,599**	**3,75,932**	**3,25,168**
EQUITY AND LIABILITIES				
Equity				
Equity share capital	2,382	2,382	2,382	2,382
Other equity	2,23,690	1,97,737	2,24,887	1,98,717
Equity attributable to the equity holders of the Parent Company	**2,26,072**	**2,00,119**	**2,27,269**	**2,01,099**
Non-controlling interests	-	-	7	7
Total equity (A)	**2,26,072**	**2,00,119**	**2,27,276**	**2,01,106**
Liabilities				
Non-current liabilities				
Financial liabilities				
(i) Lease liabilities	486	571	578	659
Provisions	615	568	635	583
Deferred tax liabilities (net)	1,672	1,015	1,672	1,015
Total non-current liabilities (B)	**2,773**	**2,154**	**2,885**	**2,257**
Current liabilities				
Financial liabilities				
Borrowings	14,388	11	14,388	11
Lease liabilities	89	91	112	120
Trade payables				
a) Total outstanding dues of micro enterprises and small enterprises	11,635	18,147	11,637	18,156
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	70,912	73,420	71,015	73,494
Other financial liabilities	6,408	3,700	6,440	3,737
Other current liabilities	40,751	25,519	40,869	25,822
Provisions	438	438	439	439
Current tax liabilities (net)	848	-	871	26
Total current liabilities (C)	**1,45,469**	**1,21,326**	**1,45,771**	**1,21,805**
Total equity and liabilities [A+B+C]	**3,74,314**	**3,23,599**	**3,75,932**	**3,25,168**

Place: Faridabad
Date: November 12, 2026

For Action Construction Equipment Limited

Vijay Agarwal

Vijay Agarwal
Chairman & Managing Director

Action Construction Equipment Limited

CIN : L74899HR1995PLC053860
Registered office: Dudhola Link Road, Dudhola, District Palwal, Haryana - 121102, India
Ph.: 01275-280111 (50 lines), Fax: 01275-280133. E-mail: cs@ace-cranes.com, Web.: www.ace-cranes.com

11 Statement of Cash Flows for six months period ended 30 September 2026

Particulars	Standalone		Consolidated	
	For the period ended 30 September 2026	For the period ended 30 September 2025	For the period ended 30 September 2026	For the period ended 30 September 2025
	Unaudited	Unaudited	Unaudited	Unaudited
Cash flows from operating activities				
Profit before tax	37,218	26,413	37,532	25,141
Adjustments for:				
Depreciation and amortisation expense	1,777	1,614	1,823	1,676
Gain on disposal of property, plant and equipment (net)	(266)	(19)	(266)	(19)
Unrealised foreign exchange fluctuation loss	74	127	74	127
Interest income on financial assets held at amortised cost	(3,513)	(2,703)	(3,513)	(2,703)
Interest income earned on finance lease receivable	-	(4)	-	(4)
Dividend received	(109)	(130)	(109)	(130)
Gain on investments carried at fair value through profit and loss	(5,863)	(4,762)	(5,863)	(4,762)
Gain on sale investments carried at amortised cost	-	(1,286)	-	(100)
Gain on slump sale (exceptional Items)	(5,000)	-	(5,000)	-
Rental income	(130)	(106)	(129)	(105)
Finance costs	881	1,403	897	1,409
Share based payment expenses	84	83	84	83
Impairment losses on financial assets	586	793	586	793
Warranty expenses	62	38	62	38
Loss on modification of lease	4	-	4	-
Provision for slow moving and non-moving inventory	473	(771)	473	(771)
Operating profit before working capital changes	**26,278**	**20,690**	**26,655**	**20,673**
Working capital adjustments:				
Decrease/(Increase) in trade receivables	3,900	(1,780)	3,185	(1,934)
(Increase) in inventories	(23,272)	(8,979)	(23,152)	(8,946)
Decrease in loans	18	5	18	5
(Increase) in other financial assets	(131)	(4)	(130)	(5)
(Increase) in other assets	(5,950)	(372)	(5,846)	(351)
(Decrease) in trade payables	(9,536)	(3,027)	(9,516)	(3,033)
(Decrease) in provisions	(15)	(30)	(9)	(30)
Increase in other financial liabilities	445	396	440	406
Increase in other current liabilities	15,232	801	15,046	762
Cash generated from operating activities	**6,969**	**7,700**	**6,691**	**7,547**
Income taxes paid (net)	(7,515)	(7,061)	(7,610)	(7,073)
Net cash generated from / (used in) operating activities (A)	**(546)**	**639**	**(919)**	**474**
Cash flows from investing activities				
Purchase of property, plant and equipment, intangible assets, intangible assets under development, investment property, capital work-in-progress, right-of-use assets, assets held for sale and capital advances paid	(8,121)	(4,377)	(8,193)	(4,535)
Proceeds from sale of property, plant and equipment and slump sale	6,619	215	7,323	218
Purchase of investments	(67,630)	(31,454)	(67,630)	(31,454)
Proceeds from sale of investments	52,891	22,281	52,888	21,037
Investment in bank deposits	(2,673)	(2,888)	(2,673)	(2,888)
Proceed from redemption of bank deposits	607	2,981	607	2,981
Interest received	3,391	2,752	3,391	2,752
Dividend received	109	130	109	130
Rental income	125	106	125	105
Net cash used in investing activities (B)	**(14,682)**	**(10,254)**	**(14,053)**	**(11,654)**
Cash flows from financing activities				
Repayment of borrowings	(32,798)	(23,026)	(32,798)	(23,026)
Proceeds from borrowings	47,176	34,882	47,176	34,988
Payment of principal portion of lease liabilities	(53)	(46)	(55)	(58)
Payment of finance cost (excluding payment of interest portion of lease liabilities)	(422)	(875)	(422)	(875)
Payment of finance cost of lease liabilities	(24)	(6)	(40)	(12)
Final dividend paid	-	(2,377)	-	(2,378)
Purchase of treasury shares by trust during the year	-	(29)	-	(29)
Proceeds from issue to shares under ESOP scheme	67	72	67	72
Net cash generated from financing activities (C)	**13,946**	**8,595**	**13,928**	**8,682**
Effect of Exchange difference on translation of foreign currency (D)	-	-	-	-
Net decrease in cash and cash equivalents (A+B+C+D)	(1,282)	(1,020)	(1,044)	(2,498)
Cash and cash equivalents at the beginning of the year	6,264	3,358	6,431	4,884
Cash and cash equivalents at end of the year	**4,982**	**2,338**	**5,387**	**2,386**

Cash and cash equivalents comprises of:	Standalone		Consolidated	
	For the period ended 30 September 2026	For the period ended 30 September 2025	For the period ended 30 September 2026	For the period ended 30 September 2025
Cash on hand	18	22	22	24
Balances with banks				-
On current accounts	875	635	1,276	681
Deposits with original maturity less than 3 months	4,089	1,681	4,089	1,681
Cash and cash equivalents at the end of the period	**4,982**	**2,338**	**5,387**	**2,386**

The Statement of Cash Flows has been prepared in accordance with 'Indirect method' as set out in the Ind AS - 7 'Statement of Cash Flows'.

Place: Faridabad
Date: November 12, 2026

For Action Construction Equipment Limited

Vijay Agarwal

Vijay Agarwal
Chairman & Managing Director

12 Additional disclosures as per Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended:

i) During the quarter ended 30 September 2026, the Company/Group has issued Rs. 3,500 lakhs of commercial paper with tenure of three months. During the six months period ended 30 September 2026, the Company/ Group has issued Rs. 7,000 lakhs of commercial papers with a tenure of three months. Out of these, Rs. 3,500 lakhs of commercial papers matured during the quarter ended 30 September 2026 and six months period ended 30 September 2026.

ii) Other disclosures :

S. No.	Particulars	Standalone						Consolidated					
		Quarter ended			Six months ended		Year ended	Quarter ended			Six months ended		Year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026	30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	*Profit after tax (Rs. in Lakhs)*	16,297	11,859	10,387	28,156	20,070	42,542	16,425	11,949	9,006	28,374	18,778	41,510
2	Earning per share (in Rs.) - Basic	13.70	9.96	8.73	23.66	16.87	35.75	13.80	10.04	7.57	23.84	15.78	34.88
	Earning per share (in Rs.) - Diluted	13.69	9.96	8.73	23.65	16.86	35.74	13.80	10.04	7.57	23.84	15.78	34.87
	(not annualised except for year ended 31 March 2026)												
3	*Operating margin (%)*	14.97%	14.86%	14.94%	14.92%	14.52%	15.30%	15.11%	15.00%	14.64%	15.06%	14.45%	15.36%
	(Adjusted EBITDA[#] / Revenue from operations) [#] Adjusted EBITDA = Earnings before finance costs, tax expense, depreciation and amortisation expenses (excluding other income).												
4	*Net profit margin (%)*	17.53%	14.18%	13.28%	15.95%	13.51%	12.53%	17.62%	14.22%	11.64%	16.01%	12.72%	12.24%
	(Profit after tax / Total income)												
5	*Interest service coverage ratio (in times)*	56.37	32.87	24.58	43.25	19.83	26.75	54.82	33.07	22.14	42.84	18.84	26.18
	(EBIT/Finance costs) {EBIT = Earnings before finance costs, tax expense}												
6	*Debt service coverage ratio (in times)*	1.49	*	1.03	2.50	1.89	27.12	1.50	*	0.92	2.52	1.79	26.54
	(EBIT / (Debt payable within one year + Interest on debt less interest on lease liabilities)) {not annualised except for year ended 31 March 2026}												
7	*Bad debts to account receivable ratio (%)*	*	*	*	0.02%	0.07%	2.80%	*	*	*	0.02%	0.07%	2.84%
	(Allowances for bad and doubtful receivables for the period/ average trade receivables) {not annualised except for year ended 31 March 2026}												
8	*Debtors turnover ratio (in times)*	*	*	*	6.28	5.06	11.74	*	*	*	6.30	5.16	11.95
	(Revenue from operations /average trade receivable) {not annualised except for year ended 31 March 2026}												
9	*Inventory turnover ratio (times)*	*	*	*	1.56	1.66	3.97	*	*	*	1.56	1.65	3.95
	(COGS/average Inventory) COGS = Cost of materials consumed + Changes in inventories of finished goods, work-in-progress {not annualised except for year ended 31 March 2026}												

Vijay Agarwal

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S. No.	Particulars	Standalone						Consolidated					
		Quarter ended			Six months ended		Year ended	Quarter ended			Six months ended		Year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026	30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
10	*Capital redemption reserve (Rs. in Lakhs)*	3,099	3,099	3,099	3,099	3,099	3,099	3,099	3,099	3,099	3,099	3,099	3,099
11	*Networth (Rs. in Lakhs)*	2,26,072	*	1,77,533	2,26,072	1,77,533	2,00,119	2,27,269	*	1,78,252	2,27,269	1,78,252	2,01,099
	(Networth is calculated as per the Companies Act, 2013)												
12	*Debt-equity ratio (in times)*	0.06	*	0.07	0.06	0.07	0.00	0.06	*	0.08	0.06	0.08	0.00
	(Total Debt/ Total Equity) Total Debt = Debt comprises of current borrowings and interest accrued on borrowings. Total Equity = Shareholders' Equity												
13	*Current ratio (in times)*	1.31	*	1.27	1.31	1.27	1.34	1.32	*	1.27	1.32	1.27	1.33
	(Current assets / Current liabilities)												
14	*Current liability ratio (in times)*	0.98	*	0.98	0.98	0.98	0.98	0.98	*	0.98	0.98	0.98	0.98
	(Current liabilities / total liabilities)												
15	*Total debts to total assets (in times)*	0.04	*	0.04	0.04	0.04	0.00	0.04	*	0.04	0.04	0.04	0.00
	(Total debts/ total assets) Total Debt = Debt comprises of current borrowings and interest accrued on borrowings.												
16	*Long term debt to working capital (in times)***	-	-	-	-	-	-	-	-	-	-	-	-
	(Non-current borrowings including current maturities of long-term borrowings) / working capital Working capital = Current assets - Current liabilities												

* These ratios have not been computed as the underlying Balance Sheets as at 30 June 2026 and 30 June 2025 have not been published as per Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

** Not applicable, as the Company does not have long term debt.

Place: Faridabad
Date: November 12, 2026

For Action Construction Equipment Limited

Vijay Agarwal

Vijay Agarwal
Chairman & Managing Director

13 Statement of segment information for the quarter and six months period ended 30 September 2026

(Rs. in lakhs)

Particulars	Standalone						Consolidated					
	Quarter ended			Six months ended		Year ended	Quarter ended			Six months ended		Year ended
	30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026	30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Segment revenue												
a) Cranes, Material Handling and Construction Equipment	78,801	73,837	69,401	1,52,638	1,29,944	2,94,640	79,058	74,237	69,711	1,53,295	1,30,268	2,95,316
b) Agriculture Equipment	5,047	4,573	4,929	9,620	9,814	26,224	5,047	4,573	4,929	9,620	9,814	26,224
c) Others	4,802	64	-	4,866	-	7,655	4,802	64	-	4,866	-	7,655
Less: Inter-segment revenue	(298)	(306)	(216)	(604)	(450)	(1,151)	(298)	(306)	(216)	(604)	(450)	(1,151)
Revenue from operations	**88,352**	**78,168**	**74,114**	**1,66,520**	**1,39,308**	**3,27,368**	**88,609**	**78,568**	**74,424**	**1,67,177**	**1,39,632**	**3,28,044**
2 Segment revenue from external customer												
a) Cranes, Material Handling and Construction Equipment	78,801	73,837	69,401	1,52,638	1,29,944	2,94,640	79,058	74,237	69,711	1,53,295	1,30,268	2,95,316
b) Agriculture Equipment	4,749	4,267	4,713	9,016	9,364	25,073	4,749	4,267	4,713	9,016	9,364	25,073
c) Others	4,802	64	-	4,866	-	7,655	4,802	64	-	4,866	-	7,655
Revenue from external customer	**88,352**	**78,168**	**74,114**	**1,66,520**	**1,39,308**	**3,27,368**	**88,609**	**78,568**	**74,424**	**1,67,177**	**1,39,632**	**3,28,044**
Material items of expense												
3 Cost of materials consumed												
a) Cranes, Material Handling and Construction Equipment	60,645	57,872	46,770	1,18,517	89,663	1,96,533	60,667	57,869	46,917	1,18,536	89,587	1,96,564
b) Agriculture Equipment	613	2,050	4,817	2,663	7,526	22,860	613	2,050	4,817	2,663	7,526	22,860
c) Others	2,884	63	-	2,947	-	4,770	2,884	63	-	2,947	-	4,770
	64,142	**59,985**	**51,587**	**1,24,127**	**97,189**	**2,24,163**	**64,164**	**59,982**	**51,734**	**1,24,146**	**97,113**	**2,24,194**
4 Changes in inventories of finished goods and work-in-progress												
a) Cranes, Material Handling and Construction Equipment	(7,995)	(8,009)	(490)	(16,004)	(3,525)	830	(7,981)	(7,899)	(490)	(15,880)	(3,431)	752
b) Agriculture Equipment	3,031	949	(1,276)	3,980	(605)	(3,497)	3,031	949	(1,276)	3,980	(605)	(3,497)
c) Others	-	-	-	-	-	-	-	-	-	-	-	-
	(4,964)	**(7,060)**	**(1,766)**	**(12,024)**	**(4,130)**	**(2,667)**	**(4,950)**	**(6,950)**	**(1,766)**	**(11,900)**	**(4,036)**	**(2,745)**
5 Depreciation and amortisation expense												
a) Cranes, Material Handling and Construction Equipment	538	537	487	1,075	930	1,987	549	554	509	1,103	973	2,074
b) Agriculture Equipment	33	36	51	69	85	163	33	36	51	69	85	163
c) Others	1	-	-	1	-	1	1	-	-	1	-	1
d) Unallocated expense	318	314	305	632	599	1,240	326	324	315	650	618	1,281
	890	**887**	**843**	**1,777**	**1,614**	**3,391**	**909**	**914**	**875**	**1,823**	**1,676**	**3,519**
6 Segments results after depreciation and amortisation expense												
a) Cranes, Material Handling and Construction Equipment	14,700	13,409	12,603	28,109	23,386	54,810	14,816	13,580	12,643	28,396	23,439	55,038
b) Agriculture Equipment	(367)	185	(127)	(182)	(109)	253	(367)	185	(127)	(182)	(109)	253
c) Others	1,110	(233)	-	877	-	1,962	1,110	(233)	-	877	-	1,962
Total (A)	**15,443**	**13,361**	**12,476**	**28,804**	**23,277**	**57,025**	**15,559**	**13,532**	**12,516**	**29,091**	**23,330**	**57,253**
Add: Other Income (B)	4,595	5,443	4,104	10,038	9,205	12,142	4,613	5,461	2,931	10,074	8,045	11,006
Less: Finance costs (C)	389	492	583	881	1,403	2,200	403	494	585	897	1,409	2,211
Less: Other unallocable expenditure (D)	3,110	2,633	2,248	5,743	4,666	10,322	3,079	2,657	2,493	5,736	4,825	10,377
Profit before exceptional items and tax (A+B-C-D)	**16,539**	**15,679**	**13,749**	**32,218**	**26,413**	**56,645**	**16,690**	**15,842**	**12,369**	**32,532**	**25,141**	**55,671**
Add: Exceptional items ('E)	5,000	-	-	5,000	-	-	5,000	-	-	5,000	-	-
Profit before tax (A+B-C-D+E)	**21,539**	**15,679**	**13,749**	**37,218**	**26,413**	**56,645**	**21,690**	**15,842**	**12,369**	**37,532**	**25,141**	**55,671**
Less: Tax expense (F)	5,242	3,820	3,362	9,062	6,343	14,103	5,265	3,893	3,363	9,158	6,363	14,161
Profit after tax (A+B-C-D+E-F)	**16,297**	**11,859**	**10,387**	**28,156**	**20,070**	**42,542**	**16,425**	**11,949**	**9,006**	**28,374**	**18,778**	**41,510**

Vijay Agarwal

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Particulars	Standalone						Consolidated					
	Quarter ended			Six months ended		Year ended	Quarter ended			Six months ended		Year ended
	30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026	30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
7 **Addition to Property, plant and equipment & Capital Work-in-progress**												
a) Cranes, Material Handling and Construction Equipment	1,267	2,718	2,421	3,985	3,810	8,118	1,267	2,718	2,424	3,985	3,850	8,157
b) Agriculture Equipment	430	58	56	488	164	201	430	58	56	488	164	201
c) Others	-	-	-	-	-	11	-	-	-	-	-	11
d) Unallocated	586	636	554	1,222	1,079	2,592	615	679	584	1,294	1,198	2,805
	2,283	**3,412**	**3,031**	**5,695**	**5,053**	**10,922**	**2,312**	**3,455**	**3,064**	**5,767**	**5,212**	**11,174**
8 Segment assets												
a) Cranes, Material Handling and Construction Equipment	1,61,978	1,44,846	1,29,017	1,61,978	1,29,017	1,34,525	1,63,011	1,45,732	1,29,789	1,63,011	1,29,789	1,35,555
b) Agriculture Equipment	16,727	14,413	23,112	16,727	23,112	15,040	16,727	14,413	23,112	16,727	23,112	15,040
c) Others	3,069	4,133	-	3,069	-	2,630	3,069	4,133	-	3,069	-	2,630
d) Unallocated	1,92,540	1,85,159	1,45,701	1,92,540	1,45,701	1,71,404	1,93,125	1,85,688	1,46,121	1,93,125	1,46,121	1,71,943
Total assets	**3,74,314**	**3,48,551**	**2,97,830**	**3,74,314**	**2,97,830**	**3,23,599**	**3,75,932**	**3,49,966**	**2,99,022**	**3,75,932**	**2,99,022**	**3,25,168**
9 Segment liabilities												
a) Cranes, Material Handling and Construction Equipment	1,15,597	1,09,376	91,042	1,15,597	91,042	1,00,373	1,15,978	1,09,690	91,475	1,15,978	91,475	1,00,931
b) Agriculture Equipment	9,116	8,128	12,108	9,116	12,108	14,565	9,116	8,128	12,108	9,116	12,108	14,565
c) Others	2,418	4,777	-	2,418	-	6,009	2,418	4,777	-	2,418	-	6,009
d) Unallocated	21,111	14,210	17,147	21,111	17,147	2,532	21,144	14,235	17,181	21,144	17,181	2,558
Total liabilities	**1,48,242**	**1,36,491**	**1,20,297**	**1,48,242**	**1,20,297**	**1,23,479**	**1,48,656**	**1,36,830**	**1,20,764**	**1,48,656**	**1,20,764**	**1,24,063**

Reportable segments are identified basis different products and services offered by the Company/Group.
Unallocated figures relates to segments which do not meet criteria of Reportable Segment as per Ind AS 108- Operating Segments.

Place: Faridabad
Date: November 12, 2026

For Action Construction Equipment Limited

Vijay Agarwal

Vijay Agarwal
Chairman & Managing Director

B S R & Co. LLP
Chartered Accountants

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DLF Cyber City, Phase - II
Gurugram - 122 002, India
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Limited Review Report on unaudited standalone financial results of Action Construction Equipment Limited for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 pursuant to Regulation 33 and Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended

To the Board of Directors of Action Construction Equipment Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Action Construction Equipment Limited (hereinafter referred to as "the Company") for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 ("the Statement") (in which are included interim financial information of ACE KATO Private Limited (hereinafter referred as joint operation) and Action Construction Equipment Limited Employee Welfare Trust (hereinafter referred to as the "Employee Welfare Trust" or "Trust")).

2. This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended. Our responsibility is to issue a report on the Statement based on our review.

3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52(4) of the Listing Regulations, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Limited Review Report *(Continued)*

Action Construction Equipment Limited

5. The Statement includes the interim financial information of Employee Welfare Trust which has not been reviewed, whose interim financial information reflect total assets (before consolidation adjustments) of Rs. 581.39 lakhs as at 30 September 2026 and total revenue from operations (before consolidation adjustments) of Rs. Nil and Rs. Nil, total net loss after tax (before consolidation adjustments) of Rs. 33.45 lakhs and Rs. 64.34 lakhs and total comprehensive loss (before consolidation adjustments) of Rs. 33.45 lakhs and Rs 64.34 lakhs, for the quarter ended 30 September 2026 and for the period from 01 April 2026 to 30 September 2026 respectively, and net cash outflows (before consolidation adjustments) of Rs. 3.13 lakhs for the period from 01 April 2026 to 30 September 2026. as considered in the Statement. According to the information and explanations given to us by the management, this interim financial information is not material to the Company.

   Our conclusion is not modified in respect of this matter.

For **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.:101248W/W-100022

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Kunal Kapur

Partner

Membership No.: 509209

UDIN:26509209MAHUEB8042

Faridabad

12 November 2026

B S R & Co. LLP
Chartered Accountants

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DLF Cyber City, Phase - II
Gurugram - 122 002, India
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Limited Review Report on unaudited consolidated financial results of Action Construction Equipment Limited for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 pursuant to Regulation 33 and Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended

To the Board of Directors of Action Construction Equipment Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Action Construction Equipment Limited (hereinafter referred to as "the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 ("the Statement") (in which are included interim financial information of ACE KATO Private Limited (hereinafter referred as joint operation) and Action Construction Equipment Limited Employee Welfare Trust (hereinafter referred to as the "Employee Welfare Trust" or "Trust")), being submitted by the Parent pursuant to the requirements of Regulation 33 and Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended.

2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52(4) of the Listing Regulations, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

Parent

a. Action Construction Equipment Limited

Subsidiaries

a. Crane Kraft India Private Limited

b. Namo Metals (Partnership firm)

c. Action Construction Equipment Limited Employees Welfare Trust

d. ACE Emergency Response Service Trust

Joint Operation

a. ACE KATO Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52(4) of the Listing Regulations, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Statement includes the interim financial information of 4 subsidiaries including Employee Welfare Trust which have not been reviewed, whose interim financial information reflects total assets (before consolidation adjustments) of Rs. 3,027.01 lakhs as at 30 September 2026 and total revenue from operations (before consolidation adjustments) of Rs. 1,281.01 lakhs and Rs. 2,712.68 lakhs, total net profit after tax (before consolidation adjustments) of Rs. 92.23 lakhs and Rs. 145.35 lakhs and total comprehensive income (before consolidation adjustments) of Rs. 92.23 lakhs and Rs. 145.35 lakhs for the quarter ended 30 September 2026 and for the period from 01 April 2026 to 30 September 2026 respectively, and net cash inflows (before consolidation adjustments) of Rs 235.62 lakhs for the period from 01 April 2026 to 30 September 2026 as considered in the Statement. According to the information and explanations given to us by the Parent's management, these interim financial information are not material to the Group.

   Our conclusion is not modified in respect of this matter.

For **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.:101248W/W-100022

KUNAL KAPUR

Digitally signed by KUNAL KAPUR
Date: 2026.11.12 17:29:00 +05'30'

Kunal Kapur

Partner

Membership No.: 509209

UDIN:26509209WGOBFD5229

Faridabad

12 November 2026