

# KHANDELWAL JAIN & CO.

## CHARTERED ACCOUNTANTS

BRANCH OFFICE :  
GF- 8 & 9, HANS BHAWAN  
1, BAHADUR SHAH ZAFAR MARG,  
NEW DELHI-110 002

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### INDEPENDENT AUDITOR'S EXAMINATION REPORT ON RESTATED FINANCIAL INFORMATION

To,  
The Board of Directors  
Acme India Industries Limited  
(formerly known as ACME India Industries Private Limited)  
2nd Floor, Plot No.- 34,  
Above SBI Bank, Sector-3,  
Dwarka, New Delhi-110078

Dear Sirs/Ma'ams,

1. We have examined the attached Restated Financial Information of **ACME INDIA INDUSTRIES LIMITED (formerly known as ACME India Industries Private Limited)** (hereinafter referred to as "the Company"), having CIN: U93090DL2021PLC391603 which comprise the Consolidated Statement of Assets and Liabilities as Restated as at March 31, 2025, March 31, 2024 and Standalone Statement of Assets and Liabilities as Restated as at March 31, 2023 and the Consolidated Statement of Profit and Loss as Restated for year ended on March 31, 2025, March 31, 2024 and Standalone Statement of Profit and Loss as Restated for year ended March 31, 2023 Consolidated Statement of Cash Flow as Restated for the year ended on March 31, 2025, March 31, 2024 and Standalone Statement of Cash Flow as Restated for the year ended on March 31, 2023 and the summary statement of significant accounting policies and other explanatory information (collectively referred to the "Restated Financial Information") as approved by the Board of Directors of the Company at their meeting held on September 27, 2025 for the purpose of inclusion in the Draft Red Herring Prospectus/ Red Herring Prospectus / Prospectus (collectively known as Offer Documents) prepared by the Company in connection with its proposed SME Initial Public Offer of equity shares ("IPO") in the Emerge Platform of BSE.
2. These Restated Financial Information have been prepared in accordance with the requirements of:
  - (i) Section 26 of Part I of Chapter III of the Companies Act, 2013 (the "Act"), read with Companies (Prospectus and Allotment of Securities) Rules 2014, as amended
  - (ii) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 ("ICDR Regulations") issued by the Securities and Exchange Board of India ("SEBI"); and amendments made thereto; and
  - (iii) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("Guidance Note").
3. The Company's Board of Directors is responsible for the preparation of the Restated Financial Information for inclusion in the Draft Prospectus / Prospectus ("Offer Document") to be filed with the Securities and Exchange Board of India ("SEBI"), Stock exchanges, and Registrar of Companies (Delhi) in connection with the proposed IPO.



HEAD OFFICE : 6-B & C, PIL COURT, 6TH FLOOR, 111, M. K. ROAD, CHURCH GATE, MUMBAI- 400 020  
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4. The management of the Company has prepared the Restated Financial Information based on the preparation stated in Annexure IV to the Restated Financial Information. The responsibility of the board of directors of the Company includes designing, implementing, and maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Information. The board of directors is also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations, and the Guidance Note.
5. We have examined such Restated Financial Information, taking into consideration:
  - a) The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter dated September 7, 2024, in connection with the proposed SME IPO of equity shares of the Issuer;
  - b) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
  - c) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Information; and
  - d) The requirements of Section 26 of the Act and the ICDR Regulations.Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the SME IPO.
6. These Restated Financial Information have been compiled by the Management from the Consolidated Audited Financial Statements of the Company for the financial years ended on March 31, 2025, and March 31, 2024 and Standalone Financial Statements for the year ended March 31, 2023, which have been approved by the Board of Directors.
  - a) We have audited Consolidated Financial Statements of the Company as at and for the financials years ended March 31, 2025 and March 31, 2024 and relied on the Standalone Audited Financial Statements of the Company for March 31, 2023 as audited by M/S S K Mishra & Gujrati Chartered Accountants, and prepared in accordance with the Accounting Standards (Indian GAAP) which have been approved by the Board of Directors at their meeting held on September 23, 2025, October 10, 2024 and September 01, 2023 respectively.
7. For the purpose of our examination, we have relied on:
  - a) Our Audit Report upon Consolidated Audited Financial Statement of the Company as on and for the financial year ended March 31, 2025 and March 31, 2024, dated September 23, 2025, and 10 October, 2024, respectively; and
  - b) Audit Report of Standalone Audited Financial Statements of the Company as on March 31, 2023, audited by M/s. S K Mishra Chartered Accountants dated September 01, 2023.
8. As indicated in the reports referred to above, in para 7
  - a. For the Financial year ended on March 31, 2025;





- (i) We did not audit the financial statements and other financial information, in respect of two subsidiaries included in the consolidated financial statements, whose audited financial statements/financial information, before consolidated adjustments, reflects total assets of Rs. 3,318.80 Lakhs as at March 31, 2025, total revenues of Rs. 762.73 Lakhs, total net loss for the year of Rs. (99.25) Lakhs and net cash inflows/(outflows) of Rs. 15.75 Lakhs for the year ended on that date, as considered in the consolidated financial statements. These financial statements have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and our report in terms of sub section (3) of section 143 of the act, in so far as it relates to the aforesaid subsidiaries is based solely on the report of the other auditors and procedure performed by us as stated in paragraph 6 above.
- (ii) The Statement includes the financial statements/financial information of 1 Subsidiary, which have not been audited by their auditors, whose financial information reflects total revenue of Rs. 0.04 lakhs, net loss of Rs. (33.08) lakhs for the year ended on that date as considered in the consolidated financial statements. These financial statements/financial information have been certified by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary and our report in terms of sub section (3) of section 143 of the act, in so far as it relates to the aforesaid subsidiary is based solely on such financial statements / financial information as furnished to us by the Management. In our opinion and according to the information and explanations given to us by the Management, these financial statements/financial information is not material to the Group.

b. For the Financial year ended on March 31, 2024:

- (i) We did not audit the financial statements and other financial information, in respect of the subsidiary, whose audited financial statements/financial information, before consolidated adjustments, reflects total assets of Rs. 324.45 Lakhs as at March 31, 2024, total revenues of Rs. 216.12 Lakhs, total net profit for the year of Rs. 0.68 Lakhs and net cash inflows/(outflows) of Rs. 4.63 Lakhs for the year ended on that date. These financial statements/financial information have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary and our report in terms of sub section (3) of section 143 of the act, in so far as it relates to the aforesaid subsidiary is based solely on the report of the other auditors.
- (ii) The Consolidated Financial Statements for the year ended March 31, 2024 doesn't include profit / (loss) shares in respect of two Joint Ventures of Holding Company as both are not operating during the financial year ended March 31, 2024 and no financial statements were prepared for the year.

Our opinion on the Consolidated Financial Statements is not modified in respect of the above matters.

9. Based on our examination and according to the information and explanations given to us, we report that:





- (i) The Consolidated Statement of Assets and Liabilities as Restated of the Company as at March 31, 2025, March 31, 2024, and Standalone Statement of Assets and Liabilities as Restated as at March 31, 2023, as set out in Annexure I to this report, are prepared by the Company and approved by the Board of Directors. These Statements Assets and Liabilities, as restated, have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure IV to this Report.
  - (ii) The Consolidated Statement of Profit and Loss as Restated of the Company for the year ended March 31, 2025, March 31, 2024, and Standalone Statement of Profit and Loss as Restated of the Company for the year ended March 31, 2023 as set out in Annexure II to this report, are prepared by the Company and approved by the Board of Directors. These Statements of Profit and Loss, as restated, have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure IV to this Report.
  - (iii) The Consolidated Statement of Cash Flow as Restated of the Company for the year ended March 31, 2025, March 31, 2024, The Standalone Statement of Cash Flow as Restated of the Company for the year ended March 31, 2023 and as set out in Annexure III to this report, are prepared by the Company and approved by the Board of Directors. These Statements of Cash Flow, as restated, have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure IV to this Report.
  - (iv) The Restated Financial Information have been prepared after incorporating adjustments for the changes in accounting policies, material errors and regrouping/reclassifications retrospectively in the financial years ended March 31, 2024 and March 31, 2023, to reflect the same accounting treatment as per the accounting policies and grouping/classifications followed as at and for the financial year ended March 31, 2025.
  - (v) The Restated Financial Information does not contain any qualifications requiring adjustments and;
  - (vi) The Restated Financial Information have been prepared in accordance with the Act, ICDR Regulations and the Guidance Note.
10. Audit of Acme India Industries Limited for the Financial year ended on March 31, 2025, and March 31, 2024, have been conducted by us and for the financial year ended March 31, 2023 and been conducted by the Previous Auditor M/S S K Mishra & Gujrati, Chartered Accountants and accordingly, reliance has been placed on the financial Statements audited by them for the said year. The financial report included for that year is based solely on the report submitted by them, and no routine audit has been carried out by us.
11. We have also examined the following other financial information relating to the Company prepared by the Management and as approved by the Board of Directors of the Company and annexed to this report relating to the Company for the financial year ended on March 31, 2025, March 31, 2024, March 31 and 2023 proposed to be included in the Draft Red Herring Prospectus/ Red Herring Prospectus/ Prospectus ("**Offer Document**").





**Annexure to Restated Financial Information of the Company: -**

1. Summary Statement of Significant Accounting Policies & Notes to Restated Financial Information in Annexure IV.
2. Restated Details of Share Capital in Annexure V
3. Restated Details of Reserves & Surplus in Annexure VI.
4. Restated Details of Share Application Money Pending Allotment in Annexure VII.
5. Restated Details of Long-Term Borrowings in Annexure VIII, VIII(A), VIII(B)
6. Restated Details of Deferred Tax (Assets)/Liabilities in Annexure IX.
7. Restated Details of Long-Term Provisions in Annexure X.
8. Restated Details of Short-Term Borrowings in Annexure XI.
9. Restated Details of Trade Payables in Annexure XII.
10. Restated Details of Other Current Liabilities in Annexure XIII.
11. Restated Details of Short-Term Provisions in Annexure XIV.
12. Restated Details of Property, Plant and Equipment, Intangible Assets and Intangible Assets Under Development in Annexure XV.
13. Restated Details of Non-Current Investments in Annexure XVI
14. Restated Details of Long-Term Loans and Advances in Annexure XVII.
15. Restated Details of Other Non-Current Assets in Annexure XVIII.
16. Restated Details of Inventories in Annexure XIX.
17. Restated Details of Trade Receivables in Annexure XX.
18. Restated Details of Cash and Bank Balance in Annexure XXI.
19. Restated Details of Short-Term Loans and Advances in Annexure XXII.
20. Restated Details of Other-Current Assets in Annexure XXIII.
21. Restated Details of Revenue from Operations in Annexure XXIV.
22. Restated Details of Other Income in Annexure XXV.
23. Restated Details of Purchase of Stock-in-Trade and Cost of Material Consumed in Annexure XXVI.
24. Restated Details of Change in Inventories in Annexure XXVII.
25. Restated Details of Employee Benefit Expenses in Annexure XXVIII.
26. Restated Details of Finance Cost in Annexure XXIX.
27. Restated Details of Depreciation and Amortisation in Annexure XXX.
28. Restated Details of Other Expenses in Annexure XXXI.
29. Restated Details of Earning Per Share (EPS)- In Terms Of Accounting Standards-20 in Annexure XXXII.
30. Restated Details of Contingent Liability and Capital Commitment in Annexure XXXIII.
31. Restated Details of CSR expenditure required to be spent by the company appearing in Annexure XXXIV.
32. Restated Details of Related Parties Disclosures in Annexure XXXV.





33. Statement of Tax Shelters in Annexure XXXVI.
  34. Capitalisation Statement at March 31, 2025 in Annexure XXXVII.
  35. Restated Statement of Mandatory Accounting Ratios in Annexure XXXVIII.
  36. Restated Summary Statement Of Other Financial Ratios in Annexure XXXIX.
  37. Details of Disclosure requirement under Micro, Small and Medium Enterprises in Annexure XXXX.
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12. We, Khandelwal Jain & Co., Chartered Accountants, have been subjected to the peer review process of the Institute of Chartered Accountants of India ("ICAI") and hold a valid peer review certificate (certificate No.022040) issued by the "Peer Review Board" of the ICAI, having validity till August 31, 2028.
  13. The report should not in any way be construed as a re-issuance or re-dating of any of the previous audit reports issued by any Firm of Chartered Accountants, nor should this report be construed as a new opinion on any of the financial statements referred to therein.
  14. We have no responsibility to update our report for events and circumstances occurring after the date of the report.
  15. Our report is intended solely for the use of the Board of Directors and for inclusion in the Offer Document in connection with the Proposed SME IPO of Equity Shares of the Company, and our report should not be used, referred to or distributed for any other purpose without our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care towards any other person relying on the report.

**For Khandelwal Jain & Co.**  
**Chartered Accountants**  
**Firm Registration No: 105049W**



**Naveen Jain**  
**Partner**



**Membership No. 511596**  
**UDIN: 25511596 BMIWAN 3936**

**Place: New Delhi**  
**Date: September 27, 2025**



# **ACME INDIA INDUSTRIES LIMITED**

**(Formerly known as Acme India Industries Private Limited)**

**Restated Financial Information**  
**for the year ended March 31, 2025**  
**(as per I-GAAP)**



**Acme India Industries Limited**  
(Formerly known as Acme India Industries Private Limited)  
CIN:-U93090DL2021PLC391603  
REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078

ANNEXURE - I

RESTATED STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

PARTICULARS	Annexure No.	Consolidated		Standalone
		As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
<b>A) EQUITY AND LIABILITIES</b>				
<b>1. Shareholders' Funds</b>				
(a) Share Capital	V	1,678.50	827.70	815.70
(b) Reserves & Surplus	VI	3,858.32	2,735.10	740.91
(c) Money received against share warrants		-	-	-
<b>2. Share Application Money Pending Allotment</b>	VII	-	18.00	-
		<b>5,536.82</b>	<b>3,580.80</b>	<b>1,556.61</b>
<b>3. Minority Interest</b>		4.10	-	-
<b>4. Non Current Liabilities</b>				
(a) Long-Term Borrowings	VIII	90.43	177.80	91.66
(b) Deferred Tax Liabilities (Net)		-	-	-
(c) Other Long term liabilities		-	-	-
(d) Long-Term Provision	X	53.18	49.10	16.06
		<b>147.71</b>	<b>226.90</b>	<b>107.72</b>
<b>5. Current Liabilities</b>				
(a) Short-Term Borrowings	XI	8,026.44	6,802.13	4,180.07
(b) Trade Payables	XII			
(i) outstanding dues of micro enterprises and small enterprises; and		2,384.87	2,034.08	877.36
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.		9,209.53	6,860.08	4,834.29
(c) Other Current Liabilities	XIII	1,159.93	1,394.42	499.24
(d) Short-Term Provisions	XIV	780.06	861.83	261.21
		<b>21,560.82</b>	<b>17,952.54</b>	<b>10,652.17</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>27,245.35</b>	<b>21,760.24</b>	<b>12,316.50</b>
<b>B) ASSETS</b>				
<b>1. Non-Current Assets</b>				
(a) Property, Plant and Equipment and Intangible assets	XV			
I) Property, Plant and Equipment				
(i) Gross Block		316.95	281.97	254.62
(ii) Depreciation		136.20	124.26	69.94
(iii) Net Block		180.75	157.71	184.68
II) Intangible Assets		1.24	4.71	8.79
III) Capital work-in-progress		-	-	-
IV) Intangible assets under development		134.35	76.30	-
V) Goodwill on Consolidation	XV(A)	-	80.61	-
(b) Non-Current Investment	XVI	-	10.26	-
(c) Deferred Tax Assets (Net)	IX	413.00	317.24	15.42
(d) Long-Term Loans and Advances	XVII	302.25	231.37	336.31
(e) Other Non-Current Assets	XVIII	2,760.90	2,583.98	1,189.78
		<b>3,792.50</b>	<b>3,462.18</b>	<b>1,734.98</b>
<b>2. Current Assets</b>				
(a) Current Investments		-	-	-
(b) Inventories	XIX	3,000.49	829.26	1,338.68
(c) Trade Receivables	XX	15,822.19	15,377.09	7,718.19
(d) Cash and Bank Balance	XXI	2,913.28	930.29	858.35
(e) Short-Term Loans and Advances	XXII	1,429.46	766.19	439.05
(f) Other Current Assets	XXIII	287.43	395.23	227.26
		<b>23,452.85</b>	<b>18,298.05</b>	<b>10,581.53</b>
<b>TOTAL ASSETS</b>		<b>27,245.35</b>	<b>21,760.24</b>	<b>12,316.50</b>
Summary Statement Of Significant Accounting Policies & Notes To Restated Financial Information	I-XXXX			

The accompanying explanatory notes form an integral part of these Restated Financial Information

As per our report of even date

For Khandelwal Jain & Co.  
Chartered Accountants  
Firm Registration No. 105049W  
Naveen Jain  
Partner  
Membership No. 511596



Place: New Delhi  
Date: September 27, 2025

For and on the Behalf of Board of Director:

Suraj Pandey  
Managing Director  
DIN-03062371

Sadhvi Pandey  
Whole Time Director,  
DIN-07883374

Radhoo Shyam  
Vishwakarma  
Chief Financial Officer  
PAN:ADQPV8533Q

Pankaj Yadav  
Company Secretary  
ACS No. : 67319





**Acme India Industries Limited**  
(Formerly known as Acme India Industries Private Limited)  
CIN:-U93090DL2021PLC391603  
REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078

ANNEXURE - II

RESTATED STATEMENT OF PROFIT AND LOSS

(Rs. in Lakhs)

PARTICULARS	Annexure No.	Consolidated		Standalone
		For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
1 Revenue From Operations	XXIV	20,999.52	21,343.46	13,718.73
2 Other Income	XXV	345.84	158.61	8.94
3 Total Income (1+2)		21,345.37	21,502.07	13,727.67
4 Expenditure				
(a) (I) Cost of Material Consumed	XXVI	7,309.77	1,063.63	-
(II) Purchases of Stock-in-Trade	XXVI	7,773.63	12,665.01	10,708.12
(b) Change in inventories of finished goods, work in progress and stock in trade	XXVII	(2,290.90)	713.11	(566.45)
(c) Employee Benefits Expense	XXVIII	2,054.39	1,355.81	1,101.42
(d) Finance Cost	XXIX	987.69	530.93	235.26
(e) Depreciation and Amortisation Expenses	XXX	72.67	64.21	74.01
(f) Other Expenses	XXXI	3,024.46	2,515.78	1,085.51
5 Total Expenditure 4(a) to 4(f)		18,931.72	18,908.49	12,637.87
6 Profit/(Loss) Before Exceptional & extraordinary items & Tax (3-5)		2,413.65	2,593.59	1,089.80
7 Exceptional and Extra-ordinary items		-	-	-
8 Profit before extraordinary items and tax (6-7)		2,413.65	2,593.59	1,089.80
9 Extraordinary items		-	-	-
10 Profit before tax (8-9)		2,413.65	2,593.59	1,089.80
11 Tax Expense:				
(a) Tax Expense for Current Year	XXXVI	869.38	974.69	344.88
(b) Deferred Tax (Asset)/Liability	IX	(95.76)	(301.83)	(11.53)
Net Current Tax Expenses		773.62	672.86	333.36
12 Profit (Loss) for the year from continuing operations (10-11)		1,640.03	1,920.72	756.45
13 Profit/(loss) from discontinuing operations		-	-	-
14 Tax expense of discontinuing operations		-	-	-
15 Profit/(loss) from Discontinuing operations (after tax) (13-14)		-	-	-
16 Profit (Loss) Before Minority Interest for the period (12+13)		1,640.03	1,920.72	756.45
17 Less: Minority Interest		(5.64)	-	-
18 Profit For the Year (16 - 17)		1,645.68	1,920.72	756.45
19 Earnings per equity share: (Nominal Value of Rs 10/- each)	XXXII			
Basic Earnings Per Share (in rupees)		9.91	11.68	4.65
Diluted Earnings Per Share (in rupees)		9.91	11.68	4.65
Summary Statement Of Significant Accounting Policies & Notes To Restated Financial Information	I-XXXX			

The accompanying explanatory notes form an integral part of these Restated Financial Information

As per our report of even date

For Khandelwal Jain & Co.  
Chartered Accountants  
Firm Registration No: 105049W

Naveen Jain  
Partner  
Membership No. 511596

Place: New Delhi  
Date: September 27, 2025



For and on the Behalf of Board of Directors

Suraj Pandey  
Managing Director  
DIN-03062371

Radhey Shyam Vishwakarma  
Chief Financial Officer  
PAN:ADQPV8533Q

Sadhvi Pandey  
Whole Time Director  
DIN-07883374

Pankaj Yadav  
Company Secretary  
ACS No. : 67319



RESTATED STATEMENT OF CASH FLOW

(Rs. in Lakhs)

PARTICULARS	Consolidated		Standalone
	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
<b>A) Cash Flow From Operating Activities :</b>			
Net Profit before tax	2,413.65	2,593.59	1,089.80
<b>Adjustment for :</b>			
Depreciation and amortization	72.67	64.21	74.01
Gratuity	11.10	29.13	13.94
Disposal of Fixed Assets	48.37	6.74	-
Capital Gain on sale of subsidiary	(70.55)	-	-
Leave Encashment	(1.29)	5.00	2.95
Finance Cost	987.69	530.93	235.26
Interest Income	(263.28)	(152.23)	(8.88)
<b>Operating profit before working capital changes</b>	<b>3,198.37</b>	<b>3,077.37</b>	<b>1,407.08</b>
Changes in Working Capital			
(Increase)/Decrease in Trade Receivables	(445.11)	(7,658.90)	(7,718.19)
(Increase)/Decrease in Inventory	(2,171.24)	509.42	(1,338.68)
(Increase)/Decrease in Other Current Assets	199.79	(181.68)	559.87
Increase/(Decrease) in Trade Payables	2,700.23	3,182.51	5,711.65
Increase/(Decrease) in Other Current Liabilities	(127.88)	843.78	746.99
<b>Cash generated from operations</b>	<b>3,354.16</b>	<b>(227.51)</b>	<b>(631.28)</b>
Direct Taxes Paid	(956.89)	(381.86)	(333.36)
<b>Net cash flow from/(used in) operating activities (A)</b>	<b>2,397.28</b>	<b>(609.37)</b>	<b>(964.64)</b>
<b>B) Cash Flow From Investing Activities :</b>			
Purchase of Fixed Assets including of CWIP	(198.62)	(116.21)	(267.48)
Increase in FDR	(1,989.05)	(1,670.61)	(927.88)
Purchase of Goodwill	-	(46.80)	-
Investments in subsidiary companies/others	52.50	(10.26)	-
Interest received on bank deposits	171.29	149.97	24.85
Proceeds from security deposits and advances	(888.07)	(16.67)	(1,859.57)
<b>Net cash flow from/(used in) investing activities (B)</b>	<b>(2,851.95)</b>	<b>(1,710.56)</b>	<b>(3,030.08)</b>
<b>C) Cash Flow From Financing Activities :</b>			
Proceeds/(Repayment) of borrowings	1,136.93	2,708.20	4,260.41
Finance Cost	(975.66)	(529.18)	(234.25)
Proceeds from issuance of share capital including security premium	310.35	126.00	4.50
<b>Net cash flow from/(used in) financing activities (C)</b>	<b>471.62</b>	<b>2,305.03</b>	<b>4,030.66</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>16.95</b>	<b>(14.90)</b>	<b>35.94</b>
Cash & Cash Equivalents at the Beginning of the year	21.13	36.04	0.10
<b>Cash &amp; Cash Equivalents at the End of the year</b>	<b>38.08</b>	<b>21.13</b>	<b>36.04</b>

Notes :-

**1 Components of Cash and Cash Equivalents**

Particulars	Consolidated		As on March 31, 2023
	As on March 31, 2025	As on March 31, 2024	
Cash on Hand	2.56	3.32	30.85
Balances with banks - In current accounts	35.52	17.81	5.19
<b>Total</b>	<b>38.08</b>	<b>21.13</b>	<b>36.04</b>
Summary Statement Of Significant Accounting Policies & Notes To Restated Financial Information		I-XXXX	

- 2 Cash flows are reported using the indirect method as set out in the Accounting Standard 3 on Cash Flow Statement issued by the Institute of Chartered Accountants of India, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the company are segregated.
- 3 Figures in brackets indicate cash outflow.

The accompanying explanatory notes form an integral part of these Restated Financial Information

As per our report of even date

For Khandelwal Jain & Co.  
Chartered Accountants  
Firm Registration No. 105049W

Naveen Jain  
Partner  
Membership No. 511596

Place: New Delhi  
Date: September 27, 2025



For and on the Behalf of Board of Directors

Suraj Pandey  
Managing Director  
DIN-03062371

Radhey Shyam Vishwakarma  
Chief Financial Officer  
PAN:ADQPVB533Q

Sadhvi Pandey  
Whole Time Director  
DIN-07883374

Ranjit Yadav  
Company Secretary  
ACS No. : 67319





Acme India Industries Limited  
(Formerly known as Acme India Industries Private Limited)  
CIN:-U93090DL2021PLC391603  
REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078

(Rs. In Lakhs)

Reconciliation of Restated Profit:

Adjustment for	Consolidated		Standalone
	For the year ended March 31, 2025	For the year ended March 31, 2024	For the year ended March 31, 2023
Net profit/(Loss) after tax as per Audited Profit & Loss Account	1,579.75	1,888.22	805.07
<b>Adjustment for:</b>			
Preliminary Expense	-	11.55	3.86
Employee Benefits	-	16.89	(16.89)
MSME Interest	37.40	(6.30)	(31.10)
Depreciation	0.51	0.44	(0.96)
Deferred Tax	(81.55)	79.12	2.02
Provision for Income Tax	109.56	(69.19)	(5.55)
<b>Net Profit/(Loss) after Tax as Restated</b>	<b>1,645.68</b>	<b>1,920.73</b>	<b>756.45</b>

Reconciliation of Equity & Reserves :

Adjustment for	For the year ended March 31, 2025	For the year ended March 31, 2024	For the year ended March 31, 2023
Equity & Reserves as per Audited Balance Sheet	5,502.13	3,616.57	1,620.36
<b>Adjustment for:</b>			
Opening Balance	(31.23)	(63.73)	(15.12)
Due to change in P&L	65.92	32.51	(48.61)
Prior period adjustments	-	(22.54)	-
Round Off			-
<b>Equity &amp; Reserves as per Restated Balance Sheet</b>	<b>5,536.82</b>	<b>3,562.80</b>	<b>1,556.61</b>



**RESTATED DETAILS OF SHARE CAPITAL**

Particulars	(Rs. In Lakhs, Except Share Data)		Standalone As at March 31, 2023
	Consolidated As at March 31, 2025	As at March 31, 2024	
<b>Authorised Share Capital</b>			
2,50,00,000 (Previous F.Y-2,00,00,000) Equity shares of Face value Rs 10/- each	25,000,000	20,000,000	20,000,000
Equity Share Capital (in Amount)	2,500.00	2,000.00	2,000.00
<b>Issued, Subscribed and Paid up Share Capital</b>			
1,67,85,000 (Previous F.Y-82,77,000) Equity shares of Face value Rs 10/- each	16,785,000	8,277,000	8,157,000
Equity Share Capital (in Amount)	1,678.50	827.70	815.70
<b>Total</b>	<b>1,678.50</b>	<b>827.70</b>	<b>815.70</b>

1. During the year ended March 31, 2025, the company's share issuance included 20,000 equity shares via a rights issue on April 25, 2024, and 2,000 shares through a private placement on April 26, 2024, both at Rs. 90 each (including a Rs. 80 premium). This was followed by the issuance of 8,299,000 bonus shares on September 26, 2024, and an additional 187,000 equity shares at Rs. 165 each (including a Rs. 155 premium) on March 4, 2025.

2. Terms/rights attached to equity shares:

i. The Company has only one class of shares referred to as equity shares having a par value of Rs.10/-. Each holder of equity shares is entitled to one vote per share.

ii. In the event of liquidation of the Company, the holders of equity shares shall be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. The amount distributed will be in proportion to the number of equity shares held by the shareholders.

3. Company does not have any Revaluation Reserve.

4. During the immediately preceding five years, the Company has not issued any bonus equity shares except, on 26 September, 2024 company has issued 82,99,000 bonus shares in the ratio of 1:1 to existing shareholder.

5. The rights, preferences and restrictions attaching to each class of shares including restrictions on the distribution of dividends and the repayment of capital.

6. All Equity Shareholders are eligible to receive dividends in proportion to their shareholdings.

7. The dividends proposed by the Board of Directors are subject to the approval of the Shareholders in the ensuing Annual General Meeting.

8. As the Company is not a subsidiary of any Company, its shares are not held by any holding or ultimate holding company.

9. There are no shares reserved for issue under options and contracts or commitments for the sale of shares or disinvestment.

10. During the period of last five years:

(i) there were no shares which were allotted pursuant to contracts without payment being received in cash except share issued in pursuant to business transfer agreement.

(ii) there are no securities which are convertible into equity/preference shares.

(iii) there are no calls which are unpaid.

11. The reconciliation of the number of Equity shares outstanding at the beginning and at the end of the reporting period: -

Particulars	Consolidated		Standalone As at March 31, 2023
	As at March 31, 2025	As at March 31, 2024	
Number of shares at the beginning of the year	8,277,000	8,157,000	8,112,000
Add: Fresh Issue of shares	209,000	120,000	45,000
Add : Bonus Shares Issued during the year	8,299,000	-	-
<b>Number of shares at the end of the year</b>	<b>16,785,000</b>	<b>8,277,000</b>	<b>8,157,000</b>

12. The detail of shareholders holding more than 5% of Shares: -

Particulars	Consolidated		Standalone As at March 31, 2023
	As at March 31, 2025	As at March 31, 2024	
Suraj Pandey	16,152,000	8,076,000	8,076,000
<b>% of Holding</b>	<b>96.23%</b>	<b>97.57%</b>	<b>99.01%</b>

13. Promoter's Shareholding

Shares held by Promoters at the end of the year 31-03-2025

Particulars	No. of Shares	% of Total Shares	% Change During the Year
Suraj Pandey	16,152,000	96.23%	-1.34%
Sadhvi Pandey	162,000	0.97%	-0.01%
<b>Total</b>	<b>16,314,000</b>	<b>97.19%</b>	<b>-1.36%</b>

Shares held by Promoters at the end of the year 31-03-2024

Particulars	No. of Shares	% of Total Shares	% Change During the Year
Suraj Pandey	8,076,000	97.57%	-1.44%
Sadhvi Pandey	81,000	0.98%	-0.01%
<b>Total</b>	<b>8,157,000</b>	<b>98.55%</b>	<b>-1.45%</b>

Shares held by Promoters at the end of the year 31.03.2023

Particulars	No. of Shares	% of Total Shares	% Change During the Year
Suraj Pandey	8,076,000	99.01%	0.01%
Sadhvi Pandey	81,000	0.99%	-0.01%
<b>Total</b>	<b>8,157,000</b>	<b>100.00%</b>	<b>0.00%</b>

1. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.

2. The above statement should be read with the significant accounting policies and notes to restated, summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.





Acme India Industries Limited  
(Formerly known as Acme India Industries Private Limited)  
CIN:-U93090DL2021PLC391603  
REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078

ANNEXURE : VI

RESTATED DETAILS OF RESERVE & SURPLUS

Particulars	Consolidated		(Rs. in Lakhs)
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
<b>Surplus</b>			
Opening Balance	2,639.10	740.91	(15.53)
Profit for the Year	1,645.68	1,920.72	756.45
Less: Share of Minority Profit/(Loss)	-	(22.54)	-
	4,284.77	2,639.10	740.91
Less: Bonus shares issued	(829.90)	-	-
	3,454.87	2,639.10	740.91
<b>Securities Premium</b>			
Opening Balance	96.00	-	-
Add: Addition during the year	307.45	96.00	-
Closing Balance	403.45	96.00	-
<b>Closing Balance</b>	<b>3,858.32</b>	<b>2,735.10</b>	<b>740.91</b>

**Minority Interest**

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Minority Interest	4.10	-	-
<b>Total</b>	<b>4.10</b>	<b>-</b>	<b>-</b>

\* Minorities' interest in net profits, if any, of consolidated subsidiary for the Financial Year ended March 31, 2025 is identified and adjusted against the income in order to arrive at the net income attributable to the shareholders of the Company. Their share of net assets is identified and presented in the Consolidated Balance Sheet separately. The losses applicable to the minority in a consolidated subsidiary may exceed the minority interest in the equity of the subsidiary. The excess, and any further losses applicable to the minority, are adjusted against the majority interest except to the extent that the minority has a binding obligation to, and is able to, make good the losses. If the subsidiary subsequently reports profits, all such profits are allocated to the majority interest until the minority's share of losses previously absorbed by the majority has been recovered.

During the year ended March 31, 2024, majority interest has absorbed the losses of minority interest in carril Solutions P. Ltd amounting Rs.3.69 lakhs.

During the year Ended March 31, 2025, the share of Acvi Joint Venture Private Limited in its net assets is identified and presented in the Consolidated Balance Sheet separately amounting to Rs. 4.10 Lakhs

During the year Ended March 31, 2025, Majority interest has absorbed the losses of minority interest in Acme & Vibgyor Joint Venture Private Limited amounting to Rs. Lakhs 42.47 lakhs after adjusting minority share capital.

1. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.



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ANNEXURE : VII

RESTATED DETAILS OF SHARE APPLICATION MONEY PENDING ALLOTMENT

(Rs. in Lakhs)

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Opening Balance	18.00		-
Add: Share Application money received during the year		126.00	4.50
Less: Equity Shares allotted against Share Application money received during the year	18.00	108.00	4.50
<b>Closing Balance</b>	<b>-</b>	<b>18.00</b>	<b>-</b>

1. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.





**Acme India Industries Limited**  
**(Formerly known as Acme India Industries Private Limited)**  
**CIN:-U93090DL2021PLC391603**  
**REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078**

**ANNEXURE : VIII**

**RESTATED DETAILS OF LONG-TERM BORROWINGS**

(Rs. in Lakhs)

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
<b>(a) Secured Loans</b>			
- From Bank	-	-	-
- From others	88.87	53.73	323.68
<b>Sub-total (a)</b>	<b>88.87</b>	<b>53.73</b>	<b>323.68</b>
<b>(b) Unsecured Loans</b>			
-From Bank	200.00	216.34	196.90
-From Related Parties			
-From NBFCs & other Financial Institutions	249.02	368.61	189.49
<b>Sub-total (b)</b>	<b>449.02</b>	<b>584.94</b>	<b>386.39</b>
<b>Total (a) + (b)</b>	<b>537.88</b>	<b>638.68</b>	<b>710.07</b>
<b>Less : Current Maturities of long term</b>	<b>(447.46)</b>	<b>(460.88)</b>	<b>(618.41)</b>
<b>Total</b>	<b>90.43</b>	<b>177.80</b>	<b>91.66</b>

- 1.The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
- 2.The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I,II,III & IV.
- 3.The Company does not have any continuing default in repayment of loans and interest as on the reporting date.
- 4.The Company has not taken any loan from financial institution or banks for any specified purpose for which it is not utilised.
- 5.The Company has not been declared as "wilful defaulter" by any bank or financial Institution or other lender.
- 6.The terms and conditions and other information in respect of above Secured Loans are given in Note No. VIII(A) and VIII(B).



**ANNEXURE VIII(A)**  
**Statement of Principal Terms of Secured & Unsecured Loans and Assets Charged as Security**

**SECURED LOANS**

S.No	Name of Lender	Purpose	Sanctioned Amount	Rate of Interest	Primary & Collateral Security	Re-Payment Schedule	Moratorium	As at March 31, 2025	As at 31st March 2024	As at 31st March 2023
1	IndusInd Bank Limited. (CC)	For the Purpose of Working Capital	600.000		Refer Note A	Repayable on Demand		-	594.76	633.88
2	IndusInd Bank Limited. (OD)	For the Purpose of Working Capital	800.00	8.65%		Repayable on Demand		773.22	1,948.45	1,559.33
3	Kotak Mahindra Bank Limited. (CC)	For the Purpose of Working Capital	1,000.00	9.00%		Repayable on Demand		886.39	490.00	-
4	Kotak Mahindra Bank Limited. (WCCL)	For the Purpose of Working Capital	300.00	9.00%		Repayable in 90 Days		300.00		
5	Kotak Mahindra Bank Limited. (WCCL)	For the Purpose of Working Capital	312.50	9.00%	Refer Note B	Repayable in 80 Days		312.50		
6	Kotak Mahindra Bank Limited. (WCCL)	For the Purpose of Working Capital	187.50	9.00%		Repayable in 90 Days		187.50		
7	Kotak Mahindra Bank Limited. (WCCL)	For the Purpose of Working Capital	200.00	9.00%		Repayable in 89 Days		200.00		
8	Kotak Mahindra Bank Limited. (WCCL)	For the Purpose of Working Capital	200.00	9.00%		Repayable in 90 Days		200.00		-
9	HDFC Bank Limited	For the Purpose of Working Capital	2,000.00	8.90%	Refer Note C	Repayable on Demand		2,290.30	2,497.55	-
	HDFC Bank Limited-FDOD	For the Purpose of Working Capital	1,000.00	FD+0.25% Spread		Repayable on Demand				-
10	Industrial Development Bank of India Limited. (OD)	For the Purpose of Working Capital	177.19	7.60%	Refer Note D	Repayable on Demand		172.18	154.51	155.96
11	ICICI Bank Limited (CC)	For the Purpose of Working Capital	1,000.00	9.15%	Refer Note E	Repayable on Demand		996.83		
						60 Installments of Rs. 209770 each starting from 13/08/2021				
12	Daimler Financial Services India Pvt. Ltd.	Car Loan	104.70	7.49%	Hypothecation of Car (Refer Note G)	48 Installments of Rs. 172765 each starting from 18/06/2024		31.84	53.74	74.06
13	Daimler Financial Services India Pvt. Ltd. The National Small Industries Corporation(NSIC)	Car Loan	69.55	8.91%	Hypothecation of Car			57.02		
14		For the Purpose of Working Capital	300.00	9.00%	Refer Note F	180 Days		-	-	249.63
	<b>Total</b>							<b>6,207.78</b>	<b>5,939.03</b>	<b>2,672.86</b>

Rs. In Lakhs

**Note - A Security, Hypothecation & Guarantee Detail of INDUSIND Bank Ltd. CC & OD**

- Credit Limit Facility from IndusInd Bank Limited of Rs. 4,000 lakhs (Incl. Cash Credit, Letter of Credit and Bank Guarantee) Secured by First and Exclusive charge on Hypothecation of the entire Movable Fixed Assets for Rs. 206.76 lakhs of the borrower. Movable fixed assets of the Company. First and Exclusive charge on Hypothecation of the current assets for Rs. 6850.29 lakhs.

- Unconditional and irrevocable personal Guarantee from

Suraj Pandey

Sadhvi Pandey

For cross collateral, extension of charge by way of equitable mortgage, in a form and manner satisfactory to the Bank, on the properties taken in and having

- aggregate value as below:

**Commercial Property**

Plot No. 34 2nd Floor 3rd Floor Sector - 3 Dwarka, New Delhi-110078 owned by Suraj Pandey Rs. 359.88 Lakhs.

**Residential Property**

Flat No. B-43, White Rose Cooperative Society, Plot No. 7, Sector 13, Dwarka, Delhi - 110078 owned by Suraj Pandey & Sadhvi Pandey Rs. 156.52 Lakhs.

**First and exclusive charge on Lien of the FDR/Cash Deposit for 212.76 Lakhs**

Security Condition:- fresh cash collateral FDR INR 212.76 Lakhs (existing in Acme India and INR 12 Lakhs fresh)

**Note - B Security, Hypothecation & Guarantee Detail of KOTAK MAHINDRA BANK LTD.**

- First Pari-Passu charge with HDFC & ICICI Bank on all existing and future current assets of the borrower.
- Minimum Cash Margin of 40% shall be provided in the form of Fixed Deposit at the time of Draw down. Lien shall be marked on the Fixed Deposit in the favour of the Bank. FDR Shall be cumulative with auto renewal of Principal + Interest and no Interest outflow
- Personal guarantee of Suraj Pandey & Sadhvi Pandey

**Note - C Security, Hypothecation & Guarantee Detail of HDFC BANK LTD**





1 First Charge in favor of the Bank by way of Hypothecation of the company's entire stocks of Raw Material, WIP, Semi finished goods, Consumable stores spares including book debts, bill whether documentary or clean outstanding monies, receivables, both present and future in form and manner satisfactory to the bank and as specified in CAM

2 Security Deposit- Retention money deposit with principals

3 Equitable Mortgage of properties mentioned in the property collateral template

4 Unconditional and irrevocable personal Guarantee from

Suraj Pandey

Sadhvi Pandey

5 For cross collateral, extension of charge by way of equitable mortgage, in a form and manner satisfactory to the Bank, on the properties taken in and having aggregate value as below:

**Residential Property**

Plot No. C3/33,Block C, "The Westerlies", Village Dharampur, Sector-108,sub-tehsil kadipur Distt.- Gurugram,Haryana 122017 owned by Sadhvi Pandey

**Residential Property**

Plot No. C3/34,Block C, "The Westerlies", Village Dharampur, Sector-108,sub-tehsil kadipur Distt.- Gurugram,Haryana 122017 owned by Sadhvi Pandey

**Residential Property**

Plot No. C3/35,Block C, "The Westerlies", Village Dharampur, Sector-108,sub-tehsil kadipur Distt.- Gurugram,Haryana 122017 owned by Sadhvi Pandey

6 15% cash margin in the form of FDR with lien of HDFC Bank Ltd. Marked on it for the Bank Guarantees/ Letter of credit

**Note-D** OD Limit has been sanctioned against the fixed deposit amount Rs.1,77,19,000/-

**Note - E Security, Hypothecation & Guarantee Detail of ICICI BANK LTD**

1 First Charge in favor of the Bank by way of Hypothecation of the company's entire stocks of Raw Material, WIP, Semi finished goods, Consumable stores spares including book debts, bill whether documentary or clean

outstanding monies, receivables, both present and future in form and manner satisfactory to the bank and as specified in CAM, Fixed Deposits and Movable Fixed Assets

2 Unconditional and irrevocable personal Guarantee from

Suraj Pandey

Sadhvi Pandey

3 For cross collateral, extension of charge by way of equitable mortgage, in a form and manner satisfactory to the Bank, on the properties taken in and having

**Commercial Property**

Plot No. 34 2nd Floor,3rd Floor Sector - 3 Dwarka, New Delhi-110078 owned by Suraj Pandey.

**Commercial Property**

Plot No. 34 3rd Floor,3rd Floor Sector - 3 Dwarka, New Delhi-110078 owned by Suraj Pandey.

**Residential Property**

Flat No. B-43, White Rose Cooperative Society, Plot No. 7, Sector 13, Dwarka, Delhi - 110078 owned by Suraj Pandey & Sadhvi Pandey.

**Note-F** Bank Guarantee to the value of limit from any Nationalised Bank/ Approved Bank of NSIC.

**Note-G** Vehicle and respective vehicle loan is in the name of Director of the Company.



**Acme India Industries Limited**  
(Formerly known as Acme India Industries Private Limited)

**STATEMENT OF PRINCIPAL TERMS OF SECURED & UNSECURED LOANS AND ASSETS CHARGED AS SECURITY**  
**ANNEXURE VIII(B)**  
**UNSECURED LOANS**

FROM BANK & NBFC

S.No	Name of Lender	Purpose	Sanctioned Amount	Rate of Interest	Primary & Collateral security	Re-Payment Schedule	Moratorium	As at March 31, 2025	As at March 31, 2024	(Rs. in Lakhs) As at March 31, 2023
1	Oxyzo Financial Services Private limited	Working Capital Term Loan	175.00	14%	Unsecured	Carrying rate of int.14% is repayable in 6 equal quarterly installment of Rs. 29,16,667/-	-	59.02	177.01	-
2	Aditya Birla Finance Ltd	Business Loan	75.00	15%	Unsecured	Carrying rate of int.15% is repayable in 18 equal monthly installment of ₹4,67,886/- starting from 05/11/2022	-	-	4.62	55.82
3	Clx Capital Services Private limited	Business Loan	50.16	16.50%	Unsecured	Carrying rate of int.16.5% is repayable in 18 equal monthly installment of ₹3,16,455/- starting from 02/11/2022	-	-	3.12	37.44
4	Fullerton India Credit Company Limited	Business Loan	50.28	15.29%	Unsecured	Carrying rate of int.15.29% is repayable in 24 monthly installment of ₹3,10,790/- for the first 12 months and ₹1,67,349/- for the next 12 months starting from 04/11/2022	-	-	11.14	37.63
5	HDFC Bank Ltd	Business Loan	60.00	13.50%	Unsecured	Carrying rate of int.13.5% is repayable in 18 equal monthly installment of ₹3,70,087/- starting from 06/11/2022	-	-	3.66	44.53
6	ICICI Bank Ltd	Business Loan	50.00	14%	Unsecured	Carrying rate of int.14% is repayable in 13 equal monthly installment of ₹4,18,196/- starting from 05/11/2022	-	-	-	31.77
7	IDFC First Bank Limited	Business Loan	51.00	15%	Unsecured	Carrying rate of int.15% is repayable in 18 equal monthly installment of ₹3,18,163/- starting from 03/11/2022	-	-	3.14	37.96
8	Kotak Mahindra Bank	Business Loan	60.00	15%	Unsecured	Carrying rate of int.15% is repayable in 18 equal monthly installment of ₹3,74,309/- starting from 01/11/2022	-	-	3.70	44.68
9	Moneywise Financial Service Private Limited	Working Capital Loan	50.11	13%	Unsecured	Carrying rate of int.13.00% is repayable in 18 monthly installment of ₹3,78,724/- for the first 6 months and ₹3,60,249/- for the next 6 months and ₹1,84,743/- for the remaining 6 months starting from 05/11/2022	-	-	1.81	33.90
10	Standard Chartered Bank	Business Loan	50.00	15%	Unsecured	Carrying rate of int.15% is repayable in 19 equal monthly installment of ₹2,97,278/- starting from 01/11/2022	-	-	5.84	37.96







11	Tata Capital Financial Services Limited	Business Loan	50.25	15.02%	Unsecured	Carrying rate of int.15.02% is repayable in 18 monthly installment of ₹5,61,309/- for the first 6 months and ₹2,53,495/- for the next 6 months and ₹90,534 for the remaining 6 months starting from 03/11/2022	-	-	-	24.70
12	Standard Chartered Bank	Business Loan	75.00	16.99%	Unsecured	Carrying rate of int.16.99% is repayable in 36 equal monthly installment of Rs.2,67,396/- starting from 01/02/2019	-	-	0.89	-
13	Aditya Birla Finance Ltd	Business Loan	95.00	15.07%	Unsecured	Carrying rate of int.15.07% is repayable in 18 monthly installment of ₹9,31,380/- for the first 6 months and ₹5,86,425/- for the next 6 months and ₹2,06,973 for the remaining 6 months starting from 05/05/2024	-	-	95.00	-
14	Aditya Birla Finance Ltd	Business Loan	100.00	15.07%	Unsecured	Carrying rate of int.15.07% is repayable in 18 monthly installment of ₹9,80,400/- for the first 6 months and ₹6,17,289/- for the next 6 months and ₹2,17,867 for the remaining 6 months starting from 02/04/2025	-	100.00	-	-
15	ICICI Bank Ltd	Business Loan	100.00	15.00%	Unsecured	Carrying rate of int.15% is repayable in 18 equal monthly installment of ₹6,27,186/- starting from 05/05/2024	-	-	100.00	-
16	ICICI Bank Ltd	Business Loan	100.00	14.90%	Unsecured	Carrying rate of int.14.90% is repayable in 13 equal monthly installment of ₹8,40,513/- starting from 05/04/2025	-	100.00	-	-
17	IDFC First Bank Limited	Business Loan	100.00	15.15%	Unsecured	Carrying rate of int.15.15% is repayable in 18 monthly installment of ₹9,09,001/- for the first 6 months and ₹7,45,381/- for the next 6 months and ₹1,63,621/- for the remaining 6 months starting from 03/05/2024	-	-	100.00	-
18	IDFC First Bank Limited	Business Loan	100.00	15.15%	Unsecured	Carrying rate of int.15.15% is repayable in 18 monthly installment of ₹6,24,555/- starting from 03/04/2025	-	100.00	-	-
19	Tata Capital Financial Services Limited	Business Loan	75.00	15.08%	Unsecured	Carrying rate of int.15.08% is repayable in 18 monthly installment of ₹6,42,490/- for the first 6 months and ₹5,87,810/- for the next 6 months and ₹1,36,700 for the remaining 6 months starting from 03/04/2024	-	-	75.00	-
20	Tata Capital Financial Services Limited	Business Loan	90.00	14.96%	Unsecured	Carrying rate of int.14.96% is repayable in 18 monthly installment of ₹9,13,080/- for the first 6 months and ₹5,21,760/- for the next 6 months and ₹1,95,660 for the remaining 6 months starting from 03/04/2025	-	90.00	-	-
<b>Total</b>								<b>449.02</b>	<b>584.93</b>	<b>386.38</b>

FROM DIRECTORS

S. No.	Name of Lender	Purpose	Sanctioned Amount	Rate of Interest	Primary & Collateral security	Re-Payment Schedule	Moratorium	As at March 31, 2025	31st March 2024	31st March 2023
1	Mr. Suraj Pandey	Business Loan		0%		On Demand		1,275.17	346.97	1,097.49
2	Mr. Vinay Prakash Pandey	Business Loan		0%		On Demand		79.89		
	<b>Total</b>							<b>1,355.06</b>	<b>346.97</b>	<b>1,097.49</b>

FROM RELATIVE OF DIRECTORS & OTHERS

S. No.	Name of Lender	Purpose	Sanctioned Amount	Rate of Interest	Primary & Collateral security	Re-Payment Schedule	Moratorium	As at March 31, 2025	31st March 2024	31st March 2023
1	Hamsfield Solutions	Business Loan		0%				105.00	105.00	115.00
2	Raj Laxmi Tiwari	Business Loan		0%					4.00	
							<b>Total</b>	<b>105.00</b>	<b>109.00</b>	<b>115.00</b>

- 1.The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.  
2.The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures III,III & IV.





Acme India Industries Limited  
(Formerly known as Acme India Industries Private Limited)  
CIN:-U93090DL2021PLC391603  
REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078

ANNEXURE - IX

**RESTATED DETAILS OF DEFERRED TAX (ASSET)/LIABILITIES**

(Rs. in Lakhs)

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
<b>Opening Balance (A)</b>			
Opening Balance of Deferred Tax (Asset) / Liability	(317.24)	(15.42)	(3.89)
<b>Closing Balances (B)</b>			
(DTA) / DTL on Timing Difference in Depreciation as per Companies Act and Income Tax Act.	(30.19)	(13.56)	(8.25)
(DTA) / DTL in case of Preliminary Expense written off	(0.97)	(1.94)	(2.92)
(DTA) / DTL on account of gratuity & Leave encashment provision	(15.31)	(12.84)	(4.25)
(DTA) / DTL on account of MSME account balances	(352.61)	(276.47)	-
Section 40 -TDS not dedcuted	(13.92)	(12.42)	-
<b>Net DTA / (DTL) charged to P&amp;L for the year (B-A)</b>	<b>(95.76)</b>	<b>(301.83)</b>	<b>(11.53)</b>
<b>Deferred Tax (Asset) / Liability (B)</b>	<b>(413.00)</b>	<b>(317.24)</b>	<b>(15.42)</b>

- 1.The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
- 2.The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I,II,III & IV.



Acme India Industries Limited  
(Formerly known as Acme India Industries Private Limited)  
CIN:-U93090DL2021PLC391603  
REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078  
ANNEXURE - X  
RESTATE D DETAILS OF LONG-TERM PROVISION

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Provision for Employee Benefits			
Provision for Gratuity	47.61	42.34	13.60
Provision for Leave Encashment	5.57	6.76	2.47
Provision for other expenses			
Other Provisions	-	-	-
<b>Total</b>	<b>53.18</b>	<b>49.10</b>	<b>16.06</b>

- The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
- The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I,II,III & IV.
- The disclosure of Employee Benefits as defined in the Accounting Standard 15 - "Employee Benefits", is given below

**Note-1 Disclosure relating to Employee Benefits in terms of Accounting Standard - 15 are as follows:**

**A. Defined Contribution Plans:**

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Employer's Contribution to Provident Fund	35.23	20.47	14.51
Employer's Contribution to Employee State Insurance Fund	8.92	5.81	5.36

**B. Defined Benefit Plans (Gratuity)**

**1.1: Table Showing Changes in Present Value of Obligations:**

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Present value of the obligation at the beginning of the period	43.06	13.94	11.01
Interest cost	3.12	1.05	0.80
Current service cost	16.44	22.16	11.51
Past Service Cost	-	-	-
Benefits paid (if any)	-	-	-
Actuarial (gain)/loss	(8.46)	5.92	(9.38)
Present value of the obligation at the end of the period	54.16	43.06	13.94

**1.2: Key results (The amount to be recognized in the Balance Sheet):**

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Present value of the obligation at the end of the period	54.16	43.06	13.94
Fair value of plan assets at end of period	-	-	-
Net liability/(asset) recognized in Balance Sheet and related analysis	54.16	43.06	13.94
Funded Status - Surplus/ (Deficit)	(54.16)	(43.06)	(13.94)

**1.3: Expense recognized in the statement of Profit and Loss:**

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Interest cost	3.12	1.05	0.80
Current service cost	16.44	22.16	11.51
Past Service Cost	-	-	-
Expected return on plan asset	-	-	-
Net actuarial (gain)/loss recognized in the period	(8.46)	5.92	(9.38)
Expenses to be recognized in P&L	11.10	29.13	2.92





#### 1.4: Experience adjustment:

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Experience Adjustment (Gain) / loss for Plan liabilities	(9.10)	5.54	(9.34)
Experience Adjustment Gain / (loss) for Plan assets	-	-	-

#### 2.1: Summary of membership data at the date of valuation and statistics based thereon:

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Number of employees	323.00	260.00	178.00
Total monthly salary	54.20	65.01	42.65
Average Past Service (Years)	2.00	1.80	1.00
Average Future Service (yrs)	28.00	28.80	29.10
Average Age (Years)	32.00	31.20	30.90
Expected average remaining working lives (yrs)	23.00	26.00	26.00

#### 2.2: Actuarial assumptions provided by the company and employed for the calculations are tabulated:

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Discount rate	7.00 % per annum	7.25 % per annum	7.5 % per annum
Salary Growth Rate	5.00 % per annum	5.00 % per annum	5.00 % per annum
Mortality	IALM 2012-14	IALM 2012-14	IALM 2012-14
Expected rate of return	-	-	-
Attrition / Withdrawal Rate (per Annum)	10.00% p.a.	10.00% p.a.	10.00% p.a.

#### 2.3: Benefits valued:

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Normal Retirement Age	60 Years	60 Years	60 Years
Salary	Last drawn qualifying salary	Last drawn qualifying salary	Last drawn qualifying salary
Vesting Period	5 Years of service	5 Years of service	5 Years of service
Benefits on Normal Retirement	15/26 * Salary * Past Service (yr).	15/26 * Salary * Past Service (yr).	15/26 * Salary * Past Service (yr).
Benefit on early exit due to death and disability	As above except that no vesting conditions apply	As above except that no vesting conditions apply	As above except that no vesting conditions apply
Cap of Gratuity Benefit	20	20	20

#### 2.4: Current Liability (\*Expected payout in next year as per schedule III of the Companies Act, 2013):

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Current Liability (Short Term)	6.55	0.72	0.34
Non-Current Liability (Long Term)	47.61	42.34	13.60
<b>Total Liability</b>	<b>54.16</b>	<b>43.06</b>	<b>13.94</b>

#### 2.5: Sensitivity Analysis

##### A) Impact of change in discount rate when base assumption is decreased / increased by 100 basis point

Discount Rate	Present value of obligation at		
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
+1%	50.64	40.09	12.99
-1%	59.20	46.40	15.01

##### B) Impact of change in salary increase rate when base assumption is decreased / increased by 100

Discount Rate	Present value of obligation at		
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
+1%	58.24	46.52	15.03
-1%	50.54	40.00	12.96

##### C) Impact of change in withdrawal rate when base assumption is decreased / increased by 100 basis po

Withdrawal Rate	Present value of obligation at		
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
+1%	54.12	42.22	13.55
-1%	54.13	43.82	14.29



## 2.6: Reconciliation of liability in balance sheet

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Opening gross defined benefit liability/ (asset)	43.06	13.94	11.01
Expenses to be recognized in P&L	11.10	29.13	2.92
Benefits paid (if any)	-	-	-
Closing gross defined benefit liability/ (asset)	54.16	43.06	13.94

### Method of Valuation:

Projected Unit Credit (PUC) Method: is used to assess the plan liabilities, including those related to death-in-service and incapacity benefits. Under this method a projected accrued benefit is calculated at the beginning of the year and again at the end of the year for each benefit that will accrue for all active members of the plan. The projected accrued benefit is based on the plans accrual formula and service as of the beginning

### Basis of Valuation:

Mortality is used as per Published rates under Indian Assured Lives Mortality (2012-2014) table. Rates at specimen ages are tabulated below:

Age (Years)	Rates	Age (Years)	Rates	Age (Years)	Rates
20	0.000924	35	0.001202	50	0.004436
25	0.000931	40	0.00168	55	0.007513
30	0.000977	45	0.002579	60	0.011162

## B. Defined Benefit Plans (Leave Encashment)

### 1.1: Table Showing Changes in Present Value of Obligations:

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Present value of the obligation at the beginning of the period	7.95	2.95	0.63
Interest cost	0.58	0.22	0.05
Current service cost	3.36	3.85	2.41
Past Service Cost	-	-	-
Benefits paid (if any)	-	-	-
Actuarial (gain)/loss	(5.23)	0.93	(0.13)
Present value of the obligation at the end of the period	6.66	7.95	2.95

### 1.2: Key results (The amount to be recognized in the Balance Sheet):

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Present value of the obligation at the end of the period	6.66	7.95	2.95
Fair value of plan assets at end of period	-	-	-
Net liability/(asset) recognized in Balance Sheet and related analysis	6.66	7.95	2.95
Funded Status - Surplus/ (Deficit)	(6.66)	(7.95)	(2.95)

### 1.3: Expense recognized in the statement of Profit and Loss:

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Interest cost	0.58	0.22	0.05
Current service cost	3.36	3.85	2.41
Past Service Cost	-	-	-
Expected return on plan asset	-	-	-
Net actuarial (gain)/loss recognized in the period	(5.23)	0.93	(0.13)
Expenses to be recognized in P&L	(1.29)	5.00	2.32

### 1.4: Experience adjustment:

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Experience Adjustment (Gain) / loss for Plan liabilities	(5.29)	0.86	(0.12)
Experience Adjustment Gain / (loss) for Plan assets			





**2.1: Summary of membership data at the date of valuation and statistics based thereon:**

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Number of employees	323.00	260.00	178.00
Total monthly salary	54.20	65.01	42.65
Average Past Service (Years)	2.00	1.80	1
Average Future Service (yrs)	28.00	28.80	29.1
Average Age (Years)	32.00	31.20	30.9
Expected average remaining working lives (yrs)	24.00	22.00	22

**2.2: Actuarial assumptions provided by the company and employed for the calculations are tabulated:**

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Discount rate	7.00 % per annum	7.25 % per annum	7.5 % per annum
Salary Growth Rate	5.00 % per annum	5.00 % per annum	5.00 % per annum
Mortality	IALM 2012-14	IALM 2012-14	IALM 2012-14
Expected rate of return	-	-	-
Attrition / Withdrawal Rate (per Annum)	10.00% p.a.	10.00% p.a.	10.00% p.a.

**2.3: Benefits valued:**

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Normal Retirement Age	60 Years	60 Years	60 Years
Salary	As per rules of the company	As per rules of the company	As per rules of the company
Benefits on Normal Retirement	1/30 * Salary * Number of leaves	1/30 * Salary * Number of leaves	1/30 * Salary * Number of leaves
Benefit on early exit	As above, subject to rules of the company.	As above, subject to rules of the company.	As above, subject to rules of the company.
Benefit on death	As above, subject to rules of the company.	As above, subject to rules of the company.	As above, subject to rules of the company.

**2.4: Current Liability (\*Expected payout in next year as per schedule III of the Companies Act, 2013):**

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Current Liability (Short Term)	1.09	1.19	0.49
Non-Current Liability (Long Term)	5.57	6.76	2.47
<b>Total Liability</b>	<b>6.66</b>	<b>7.95</b>	<b>2.95</b>

**2.5: Sensitivity Analysis**

**A) Impact of change in discount rate when base assumption is decreased / increased by 100 basis point**

Discount Rate	Present value of obligation at		
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
+1%	6.22	7.42	2.76
-1%	7.16	8.55	3.17

**B) Impact of change in salary increase rate when base assumption is decreased / increased by 100 basis point**

Discount Rate	Present value of obligation at		
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
+1%	7.17	8.56	3.17
-1%	6.21	7.41	2.75

**C) Impact of change in withdrawal rate when base assumption is decreased / increased by 100 basis point**

Withdrawal Rate	Present value of obligation at		
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
+1%	6.73	8.04	2.99
-1%	6.58	7.85	2.91

**2.6: Reconciliation of liability in balance sheet**

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Opening gross defined benefit liability/ (asset)	7.95	2.95	0.63
Expenses to be recognized in P&L	(1.29)	5.00	2.32
Benefits paid (if any)	-	-	-
<b>Closing gross defined benefit liability/ (asset)</b>	<b>6.66</b>	<b>7.95</b>	<b>2.95</b>



**Method of Valuation:**

Projected Unit Credit (PUC) Method: is used to assess the plan liabilities, including those related to death-in-service and incapacity benefits. Under this method a projected accrued benefit is calculated at the beginning of the year and again at the end of the year for each benefit that will accrue for all active members of the plan. The projected accrued benefit is based on the plans accrual formula and service as of the beginning

**Basis of Valuation:**

Mortality is used as per Published rates under Indian Assured Lives Mortality (2012-2014) table. Rates at

Age (Years)	Rates	Age (Years)	Rates	Age (Years)	Rates
20	0.000924	35	0.001202	50	0.004436
25	0.000931	40	0.00168	55	0.007513
30	0.000977	45	0.002579	60	0.011162

1. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Com
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.





**Acme India Industries Limited**  
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**CIN:-U93090DL2021PLC391603**  
**REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078**

ANNEXURE - XI

**RESTATED DETAILS OF SHORT-TERM BORROWING**

(Rs. in Lakhs)

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
<b>Secured</b>			
Loan Repayble on Demand			
(a) From Banks;	6,118.92	5,885.29	2,349.17
<b>Unsecured</b>			
Loan Repayble on Demand			
(a) Loans and Advances from Related Parties	1,460.06	455.97	1,212.49
<b>Current Maturity of Long-Term Debts</b>	447.46	460.88	618.41
<b>Total</b>	<b>8,026.44</b>	<b>6,802.13</b>	<b>4,180.07</b>

1. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.
3. List of persons/entities classified as 'Promoters' and 'Promoter Group Companies' has been determined by the Management and relied upon by the Auditors. The Auditors have not performed any procedure to determine whether the list is accurate and complete.
4. Disclosure of Quarterly Returns or Statement submitted to Banks pursuant to working capital facilities provided, is given at Annexure no. IV.



RESTATED DETAILS OF TRADE PAYABLES

(Rs. in Lakhs)

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Outstanding due to Micro and Small Enterprises	2,384.87	2,034.08	877.36
Outstanding due to Trade Payables other than Micro and Small Enterprises	9,209.53	6,860.08	4,834.29
<b>Total</b>	<b>11,594.39</b>	<b>8,894.16</b>	<b>5,711.65</b>

1. Trade Payables-Consolidated ageing schedule as on 31.03.2025

Particulars	Outstanding for following periods from date of bill / acquisition						Total
	Unbilled Dues	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i)MSME	-	-	2,089.76	272.42	3.11	19.58	2,384.87
(ii)Others	-	-	8,085.45	414.16	15.06	694.85	9,209.53
(iii) Disputed dues - MSME	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-	-
<b>Total</b>	-	-	<b>10,175.21</b>	<b>686.58</b>	<b>18.17</b>	<b>714.43</b>	<b>11,594.39</b>

2. Trade Payables-Consolidated ageing schedule as on 31.03.2024

Particulars	Outstanding for following periods from date of bill / acquisition						Total
	Unbilled Dues	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i)MSME	-	-	1,977.81	8.28	47.99	-	2,034.08
(ii)Others	-	-	5,976.85	169.67	36.17	677.39	6,860.08
(iii) Disputed dues - MSME	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-	-
<b>Total</b>	-	-	<b>7,954.66</b>	<b>177.95</b>	<b>84.16</b>	<b>677.39</b>	<b>8,894.16</b>

3. Trade Payables ageing schedule as on 31.03.2023

Particulars	Outstanding for following periods from date of bill / acquisition						Total
	Unbilled Dues	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i)MSME	-	-	877.36	-	-	-	877.36
(ii)Others	-	-	4,705.99	64.08	32.05	32.17	4,834.29
(iii) Disputed dues - MSME	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-	-
<b>Total</b>	-	-	<b>5,583.35</b>	<b>64.08</b>	<b>32.05</b>	<b>32.17</b>	<b>5,711.65</b>

Notes:

- The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
- Amount due to entities covered under Micro, Small and Medium Enterprises as defined in the Micro, Small, Medium Enterprises Development Act, 2006, have been identified on the basis of information available with the Company and in annexure No. XXXX.
- The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I,II, III and IV.





**Acme India Industries Limited**  
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**REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078**  
**ANNEXURE - XIII**  
**RESTATED DETAILS OF OTHER CURRENT LIABILITES**

(Rs. in Lakhs)

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
<b><u>Statutory Dues</u></b>			
ESI & PF Payable	8.04	4.37	4.08
TDS Payable	25.65	23.31	9.32
GST Payable	-	817.55	189.18
<b><u>Other Liabilities</u></b>			
Advance received form Customers	425.00	-	45.08
Salary Payable	97.02	66.64	81.48
Interest Accrued but not due	14.79	2.76	1.01
<b><u>Expenses Payable</u></b>			
-Liquidated Damage Payable	159.00	141.96	-
-Payable for labour/Installation	112.00	100.00	-
-Payable for MSME Interest	205.73	81.72	31.10
-Payable for freight	72.30	64.56	-
- Other Payable	14.50	62.94	73.42
-Rent Payable	14.63	16.35	60.96
-Audit Fees Payable	11.25	12.25	3.60
<b>Total</b>	<b>1,159.93</b>	<b>1,394.42</b>	<b>499.24</b>

Notes:

- 1.The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I,II,III and IV



Acme India Industries Limited  
(Formerly known as Acme India Industries Private Limited)  
CIN:-U93090DL2021PLC391603  
REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078

ANNEXURE - XIV

RESTATED DETAILS OF SHORT-TERM PROVISION

(Rs. in Lakhs)

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
<b>Provision for Employee Benefits</b>			
Gratuity Payable	6.55	0.72	0.34
Leave encashment Payable	1.09	1.19	0.49
<b>Others</b>			
Provision for Income Tax	772.42	859.91	260.39
<b>Total</b>	<b>780.06</b>	<b>861.83</b>	<b>261.21</b>

Notes:

- 1.The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I,II,III and IV





RESTATED DETAILS OF PROPERTY, PLANT AND EQUIPMENT, INTANGIBLE ASSETS & INTANGIBLE ASSETS UNDER DEVELOPMENT

F.Y. 2022-2023

Particulars	Gross Block			Depreciation		Net Block	
	As on April 1, 2022	Additions	Deletions	As at March 31, 2023	As on April 1, 2022	As at March 31, 2023	As at March 31, 2022
<b>Property, Plant and Equipment</b>							
<b>Tangible Assets</b>							
Computer	-	15.50	-	15.50	-	6.90	8.60
Plant & Machinery	-	53.90	-	53.90	-	6.51	47.38
Vehicles	-	141.56	-	141.56	-	44.22	97.35
Furniture & Fixtures	-	26.12	-	26.12	-	6.27	19.85
Office Equipments	-	17.54	-	17.54	-	6.03	11.51
<b>Intangible Assets</b>							
Website	-	1.25	-	1.25	-	0.39	0.85
Software	-	11.61	-	11.61	-	3.68	7.93
<b>Total</b>	-	267.48	-	267.48	-	74.01	193.47
<b>Previous Year</b>	-	-	-	-	-	-	-

\* Gross Block as at April 1, 2022 is agreed value of assets as per business acquisition agreement and useful life considered from that date.



Consolidated : F.Y. 2023-2024

Particulars	Gross Block			Depreciation			Net Block	
	As on April 1, 2023	Additions	Deletions	As at March 31, 2024	As on April 1, 2023	Additions	Deletions	As at March 31, 2024
<b>Property, Plant and Equipment</b>								
<b>Tangible Assets</b>								
Computer	15.50	8.32	-	23.82	6.90	7.50	-	14.40
Plant & Machinery	53.90	0.60	-	54.50	6.51	8.61	-	15.12
Vehicles	141.56	-	13.97	127.59	44.22	30.27	7.23	67.26
Furniture & Fixtures	26.12	12.66	-	38.78	6.27	5.86	-	12.13
Office Equipments	17.54	19.73	-	37.27	6.03	9.32	-	15.35
<b>Intangible Assets</b>								
Website	1.25	-	-	1.25	0.39	0.39	-	0.79
Software	11.61	-	-	11.61	3.68	3.68	-	7.35
<b>Intangible Assets under Development</b>								
Software - Unnati App	-	76.30	-	76.30	-	-	-	76.30
<b>Total</b>	<b>267.48</b>	<b>117.62</b>	<b>13.97</b>	<b>371.13</b>	<b>74.01</b>	<b>65.62</b>	<b>7.23</b>	<b>132.40</b>
<b>Previous Year (Standalone figures)</b>	<b>-</b>	<b>267.48</b>	<b>-</b>	<b>267.48</b>	<b>-</b>	<b>74.01</b>	<b>-</b>	<b>193.47</b>

Note : During the year, on 19 July 2023, the Company acquired control over its subsidiary, Carril Solution Private Limited, and accordingly, the gross block and accumulated depreciation of the subsidiary's fixed assets has been considered as additions during the year, therefore the same has not been charged in Profit & loss account during the year.





Particulars	Gross Block				Depreciation			Net Block	
	As on April 1, 2024	Additions	Deletions	As on March 31, 2025	As on April 1, 2024	Additions	Deletions	As on March 30, 2025	As at March 31, 2024
<b>Property, Plant and Equipment</b>									
<b>Tangible Assets</b>									
Computer	23.82	17.40	0.31	40.91	14.40	11.68	0.91	15.74	9.43
Plant & Machinery	54.50	12.04	0.24	66.29	15.12	9.03	0.22	42.37	39.38
Vehicles	127.59	83.25	102.30	108.54	67.26	25.89	53.93	69.32	60.33
Furniture & Fixtures	38.78	15.64	0.44	53.99	12.13	9.78	0.35	32.42	26.65
Office Equipments	37.27	10.64	0.70	47.22	15.35	11.91	0.94	20.90	21.92
<b>Intangible Assets</b>									
Website	1.25	-	-	1.25	0.79	0.39	-	0.06	0.46
Software	11.61	0.88	-	12.49	7.35	3.98	0.02	1.18	4.26
<b>Intangible Assets under Development</b>									
Software - Unnati App	76.30	58.05	-	134.35	-	-	-	134.35	76.30
<b>Total</b>	<b>371.13</b>	<b>197.90</b>	<b>103.99</b>	<b>465.04</b>	<b>132.40</b>	<b>72.67</b>	<b>56.37</b>	<b>316.35</b>	<b>238.73</b>
<b>Previous Year</b>	<b>267.48</b>	<b>117.62</b>	<b>13.97</b>	<b>371.13</b>	<b>74.01</b>	<b>65.62</b>	<b>7.23</b>	<b>238.73</b>	<b>193.47</b>

Note : During the year, on November 11, 2024, the subsidiary Carril Solution Private Limited, ceased to be subsidiary and accordingly, the gross block and accumulated depreciation of the subsidiary's fixed assets has been considered in deletion during the year.

Notes :  
Consolidated

As at March 31, 2025

Particulars	Amount in Intangible assets under development for a period				Total
	Less than 1 year	1-2 yrs.	2-3 yrs.	More than 3 years	
Software - Unnati App	58.05	76.30	-	-	134.35
Projects temporarily suspended	-	-	-	-	-

As at March 31, 2024

Particulars	Amount in Intangible assets under development for a period				Total
	Less than 1 year	1-2 yrs.	2-3 yrs.	More than 3 years	
Software - Unnati App	76.30	-	-	-	76.30
Projects temporarily suspended	-	-	-	-	-

As at March 31, 2023

Particulars	Amount in Intangible assets under development for a period				Total
	Less than 1 year	1-2 yrs.	2-3 yrs.	More than 3 years	
Software - Unnati App	-	-	-	-	-



Projects temporarily suspended	-	-	-	-	-
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### Consolidated

As at March 31, 2025

Particulars	to be completed in			Total
	Less than 1 year	1-2 yrs.	2-3 yrs.	
Project in progress				
Software - Unnati App	58.05	76.30	-	134.35
Projects temporarily suspended	-	-	-	-

As at March 31, 2024

Particulars	to be completed in			Total
	Less than 1 year	1-2 yrs.	2-3 yrs.	
Project in progress				
Software - Unnati App	76.30	-	-	76.30
Projects temporarily suspended	-	-	-	-

As at March 31, 2023

Particulars	to be completed in			Total
	Less than 1 year	1-2 yrs.	2-3 yrs.	
Project in progress				
Software - Unnati App	-	-	-	-
Projects temporarily suspended	-	-	-	-





Acme India Industries Limited  
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REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078

ANNEXURE - XV(A)

RESTATED DETAILS OF GOODWILL ON CONSOLIDATION

Particulars	As at March 31, 2025	As at March 31, 2024	(Rs. in Lakhs)
Balance at the beginning of the period	80.61		
Cost of Acquisition	-		46.80
Share in Pre-Acquisition Loss	-		48.81
Share in Equity Share of the Company	-		(15.00)
Derecognition of goodwill	(80.61)		
Balance at the end of the period	-		80.61

Notes:

1. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I,II,III and IV



**Acme India Industries Limited**  
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**CIN:-U93090DL2021PLC391603**

**REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078**

**ANNEXURE - XVI**

**RESTATED DETAILS OF NON-CURRENT INVESTMENT**

(Rs. in Lakhs)

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
(a) Investment Properties	-	-	-
(b) Investment in Equity Instruments Investment (Joint Ventures):	-	-	-
Fully paid up 51,040 shares of Rs. 10 each having nominal value of Rs. 10 of ACVI Joint Venture Private Limited.	-	5.10	-
Fully paid up 51,530 shares of Rs. 10 each having nominal value of Rs. 10 of Acme & Vibgyor JV Private limited	-	5.15	-
(c) Other Non Current Investment	-	-	-
<b>Total</b>	<b>-</b>	<b>10.26</b>	<b>-</b>
Aggregate Values:	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Aggregate amount of quoted investments	-	-	-
Aggregate amount of market value of quoted invesment	-	-	-
Aggregate amount of unquoted investment	-	10.26	-
Aggregate provision for dimunition in value of investment	-	-	-

**Notes:**

1. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I,II,III and IV
- 3.The Consolidated Financial Statements for the year ended March 31, 2024 do not include the profit/(loss) of the two Joint Ventures, namely ACVI Joint Venture Private Limited and Acme & Vibgyor JV Private Limited, as both remained non-operational during the year and no financial statements were prepared. Accordingly, the investments in these entities have been reflected as investments in Joint Ventures for FY 2023-24





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**REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078**  
**ANNEXURE - XVII**  
**RESTATED DETAILS OF LONG TERM LOANS & ADVANCES**

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Repayable on Demand Loans & Advances To Related Parties	302.25	231.37	336.31
<b>Total</b>	<b>302.25</b>	<b>231.37</b>	<b>336.31</b>

**Notes:**

1. There are no Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are: (a) repayable on demand or (b) without specifying any terms or period of repayment, except disclosed in Annexure - XXXV "Related Party Disclosures".
2. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
3. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I,II,III and IV



Acme India Industries Limited  
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REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078

ANNEXURE - XVIII

RESTATED DETAILS OF OTHER NON-CURRENT ASSET

Particulars	Consolidated		(Rs. in Lakhs)
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Security Deposits	1,012.69	878.68	1,084.21
Fixed Deposit with Bank (Maturity more than 12 months)	1,712.34	1,689.33	105.57
Accured Interest - On Fixed Deposit with Banks	35.87	15.97	-
<b>Total</b>	<b>2,760.90</b>	<b>2,583.98</b>	<b>1,189.78</b>

Notes:

1. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I,II,III and IV
3. These bank deposits are having maturity more than 12 months and pledged as margin money against loans, bank guarantees, letter of creditors taken from banks / lenders. Annexure no. VIIIA





**Acme India Industries Limited**  
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**CIN:-U93090DL2021PLC391603**  
**REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078**

**ANNEXURE - XIX**

**RESTATED DETAILS OF INVENTORIES**

(Rs. in Lakhs)

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Raw Material and Components	233.43	310.66	116.65
Finished Goods	2,623.11	518.60	1,222.03
Work-in-progress	143.95	-	-
<b>Total</b>	<b>3,000.49</b>	<b>829.26</b>	<b>1,338.68</b>

1. Entire inventory of the Company has been hypothecated as security against certain bank borrowings of the Company as at reporting dates. details of lien/charge against inventories refer Note No. VIIIA and VIIIB).
2. These inventories are valued at lower of cost or net realisable value.
3. Inventory has been physically verified by the management of the Company at the end of respective period/year.
4. Unrealised gain on subsidiary's closing stock which was sold by parent company is eliminated in the consolidated financial statements.



**RESTATED DETAILS OF TRADE RECEIVABLES**

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Unbilled Dues	5,536.62	-	-
Secured, Considered Good	10,285.58	15,377.09	7,718.19
Unsecured, Considered Good	-	-	-
Doubtful	-	-	-
Less: allowance for bad & doubtful debts	-	-	-
<b>Total</b>	<b>15,822.19</b>	<b>15,377.09</b>	<b>7,718.19</b>

1. There are no trade receivable due from directors or other officers of the Company or any of them either severally or jointly with any other persons or from firms or private companies respectively in which any director is a partner or a director or a member, except disclosed in Annexure - XXXV "Related Party Disclosures".

2. Balances of Trade Receivables are subject to confirmation from respective customer.

**XX(A) :Trade Receivables-Consolidated ageing schedule**

Particulars	Outstanding for following periods from the date of bill						Total
	Unbilled Dues	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
<b>As at 31 March 2025</b>							
(i) Undisputed Trade receivables -considered good	5,536.62	9,298.62	161.15	391.45	267.60	166.76	15,822.19
(ii) Undisputed Trade Receivables -considered doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-	-
<b>Total (A)</b>	<b>5,536.62</b>	<b>9,298.62</b>	<b>161.15</b>	<b>391.45</b>	<b>267.60</b>	<b>166.76</b>	<b>15,822.19</b>
Allowance for bad & doubt (B)	-	-	-	-	-	-	-
<b>Total [(A)-(B)]</b>	<b>5,536.62</b>	<b>9,298.62</b>	<b>161.15</b>	<b>391.45</b>	<b>267.60</b>	<b>166.76</b>	<b>15,822.19</b>

**XX(B) :Trade Receivables-Consolidated ageing schedule**

Particulars	Outstanding for following periods from the date of bill						Total
	Unbilled Dues	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
<b>As at 31 March 2024</b>							
(i) Undisputed Trade receivables -considered good	-	14,440.90	94.86	339.18	198.35	303.80	15,377.09
(ii) Undisputed Trade Receivables -considered doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-	-
<b>Total (A)</b>	<b>-</b>	<b>14,440.90</b>	<b>94.86</b>	<b>339.18</b>	<b>198.35</b>	<b>303.80</b>	<b>15,377.09</b>
Allowance for bad & doubt (B)	-	-	-	-	-	-	-
<b>Total [(A)-(B)]</b>	<b>-</b>	<b>14,440.90</b>	<b>94.86</b>	<b>339.18</b>	<b>198.35</b>	<b>303.80</b>	<b>15,377.09</b>

**XX(C) :Trade Receivables-Consolidated ageing schedule**

Particulars	Outstanding for following periods from the date of bill						Total
	Unbilled Dues	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
<b>As at 31 March 2023</b>							
(i) Undisputed Trade receivables -considered good	-	6,361.36	214.42	234.38	238.03	669.99	7,718.19
(ii) Undisputed Trade Receivables -considered doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>6,361.36</b>	<b>214.42</b>	<b>234.38</b>	<b>238.03</b>	<b>669.99</b>	<b>7,718.19</b>
Allowance for bad & doubt (B)	-	-	-	-	-	-	-
<b>Total [(A)-(B)]</b>	<b>-</b>	<b>6,361.36</b>	<b>214.42</b>	<b>234.38</b>	<b>238.03</b>	<b>669.99</b>	<b>7,718.19</b>

Notes:  
1. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.  
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV





**Acme India Industries Limited**  
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REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078

ANNEXURE - XXI

**RESTATED DETAILS OF CASH & BANK BALANCES**

(Rs. in Lakhs)

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
<b>Cash and Cash Equivalents</b>			
Cash on Hand	2.56	3.32	30.85
Balances with banks*	35.52	17.81	5.19
Fixed Deposit			
Maturity less than 3 Months	-	-	-
	38.08	21.13	36.04
<b>Other Bank Balances</b>			
Fixed Deposit			
- Maturity more than 3 Months but less than 12 months	2,875.20	909.16	822.31
<b>Total</b>	<b>2,913.28</b>	<b>930.29</b>	<b>858.35</b>

\*Out of total Bank accounts there are 3 Bank Accounts still in the name of erstwhile, proprietorship firm i.e. **Acme India**.

Details of Bank Accounts are as follow :-

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Axis Bank Limited (A/c No. 919030075353258)**	2.13	2.13	2.13
IDBI Bank Ltd (A/c No.0172102000019585)	0.43	1.11	0.69
State Bank of India (A/c No.65158215662)	4.36	5.43	1.89
<b>Total</b>	<b>6.93</b>	<b>8.67</b>	<b>4.71</b>

\*\*Closure letter to axis bank has been submitted on Aug 12, 2025.

**Notes:**

1. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I,II,III and IV
3. These fixed deposits are pledged as margin money against loans, bank guarantees, letter of creditors taken from banks / lenders. Refer Annexure VIIIA for related details.



**Acme India Industries Limited**  
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**ANNEXURE - XXII**

**RESTATED DETAILS OF SHORT-TERM LOANS AND ADVANCES**

Particulars	Consolidated		(Rs. in Lakhs)
	As at March 31, 2025	As at March 31, 2024	Standalone As at March 31, 2023
<b>Unsecured, Considered Good unless otherwise stated</b>			
Loans and Advance to Employees	85.88	49.48	58.68
Advance to Suppliers	705.42	712.07	377.78
Balance with Indirect Revenue Authorities	631.30	-	-
TDS Recoverable from NBFC	6.86	4.64	2.59
<b>Total</b>	<b>1,429.46</b>	<b>766.19</b>	<b>439.05</b>

**Notes:**

1. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I,II,III and IV
3. Advance given to Supplier represents the monetary payments made to the suppliers to order goods in order to ensure timely supply of the same to the projects as per the approved project schedule by the clients.
4. There are no loans and advances due by directors or other officers of the company or any of them either severally or jointly with any other person or amounts due by firms or private companies respectively in which any director is a partner or a director or a member except as reported in Annexure no. XXXV Related Party Disclosures.
5. There are no Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are: (a) repayable on demand or (b) without specifying any terms or period of repayment, therefore, no disclosure is given thereof.





**Acme India Industries Limited**  
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**ANNEXURE - XXIII**  
**RESTATED DETAILS OF OTHER CURRENT ASSETS**

Particulars	Consolidated		(Rs. in Lakhs)
	As at March 31, 2025	As at March 31, 2024	Standalone As at March 31, 2023
<b>Other Current Assets</b>			
Accured Interest - On Fixed Deposit with Banks	42.19	2.26	15.97
Accured Interest - On Loans & Advances	49.72	17.57	-
Imprest to Employees	69.54	59.84	-
Prepaid Expense	31.39	4.09	7.22
Security Deposit	79.08	299.97	204.07
IPO Expenses- Advances	15.50	11.50	-
<b>Total</b>	<b>287.43</b>	<b>395.23</b>	<b>227.26</b>

Notes:

1. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I,II,III and IV



**Acme India Industries Limited**  
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REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078

ANNEXURE - XXIV

**DETAILS OF REVENUE FROM OPERATIONS AS RESTATED**

(Rs. in Lakhs)

Particulars	Consolidated		Standalone
	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
Revenue from Contracts	20,803.03	20,860.48	13,562.20
Revenue from Services	196.49	210.64	144.27
Other Operating Revenue			
- Recovery of Liquidated damages	-	272.34	12.26
<b>Total</b>	<b>20,999.52</b>	<b>21,343.46</b>	<b>13,718.73</b>

1. Value of Revenue from Operations, does not include Goods & Service Tax and other taxes.
2. The figures disclosed above are based on the restated summary statement of profit and loss of the Company.
3. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.
4. Includes Rs. 10,399.96 Lakhs (P.Y. 2024 & 2023 :Nil) on account of bill and hold arrangement which includes Rs. 5,536.62 Lakhs (P.Y. 2024 & 2023 :Nil) which is unbilled.

Revenue from Contracts & Services Bifurcation	Consolidated		Standalone
	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
Turnkey Furnishing	10,833.40	12,329.82	7,647.60
Refurbishment, Upgradation and Conversion of Coaches	1,822.84	4,301.44	2,649.03
Toilet Upgradation of Coaches	3,940.34	1,066.36	1,301.72
Supply- Electrical and Others	3,238.51	3,162.84	1,963.85
Other Services	1,164.42	210.66	144.27
<b>Total</b>	<b>20,999.52</b>	<b>21,071.12</b>	<b>13,706.47</b>





**Acme India Industries Limited**  
**(Formerly known as Acme India Industries Private Limited)**  
**CIN:-U93090DL2021PLC391603**  
**REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078**

ANNEXURE - XXV

**RESTATED DETAILS OF OTHER INCOME**

(Rs. in Lakhs)

Particulars	Consolidated		Standalone
	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
Interest Income from Fixed Deposit	240.45	134.66	8.88
Interest Income from Loans & Advances	22.83	17.57	-
Gain or Loss on Derecognition of a Subsidiary	70.55	-	-
Discount Received	3.05	0.47	0.06
Misc. Income	5.81	1.17	-
Acturial gain on leave encashment	1.29	-	-
Gain on Foreign Currency Transaction and Translation	-	1.31	-
Balance Written Back	1.86	3.43	-
<b>Total</b>	<b>345.84</b>	<b>158.61</b>	<b>8.94</b>

- 1.The classification of other income as recurring/not-recurring, related/not-related to business activity is based on the current operations and business activity of the Company as determined by the management.
- 2.The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.
3. The figures disclosed above are based on the restated summary statement of profits and losses of the Company.



**Acme India Industries Limited**  
(Formerly known as Acme India Industries Private Limited)  
CIN:-U93090DL2021PLC391603

REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078  
ANNEXURE - XXVI

**RESTATED DETAILS OF PURCHASES OF STOCK-IN-TRADE**

Particulars	Consolidated		Standalone
	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
<b>Purchases of Stock</b>			
- Purchase of Stock in Trade	7,773.63	12,665.01	10,708.12
<b>Total</b>	<b>7,773.63</b>	<b>12,665.01</b>	<b>10,708.12</b>

**DETAILS OF COST OF MATERIAL CONSUMED AS RESTATED**

Particulars	Consolidated		Standalone
	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
<b>Raw Material Consumed</b>			
Inventory at the commencement of the year	310.66	116.66	116.66
Add: Material Procured during the year	7,232.55	1,257.63	-
Less: Inventory at the end of the year	233.43	310.66	116.66
<b>Total</b>	<b>7,309.77</b>	<b>1,063.63</b>	<b>-</b>

**Details of Principal Item of Raw Material Purchased**

Particulars	For the year Ended		
	31.03.2025	31.03.2024	31.03.2023
Seating arrangement	2,355.06	-	-
Acrylic solid surface	689.38	-	-
Resin	440.05	399.57	-
Lavatory door	213.69	-	-
Pantry	205.84	-	-
Body side window arrangement	197.49	-	-
Honeycomb partiton frame	187.60	-	-
Pillar assembly	186.45	-	-
Fixing arrangement of gangway ceiling	177.68	-	-
Aluminium extrusion	152.42	-	-
Glass fiber	120.85	223.48	-
Fr gelcoat	113.22	355.63	-
Longitudinal luggage rack	110.32	-	-
L.p sheet	106.36	-	-
Pvc flexible flr	105.17	130.28	-
60 kva transformer	87.24	-	-
Luggage rack non ac	65.52	-	-
Sika 221 black	60.02	-	-
Lhb pan seat	56.68	-	-
Lavatory (window & ceiling frame)	108.08	-	-
Floor end profile	49.91	-	-
Antigrafitty	-	0.94	-
Cobalt	-	5.29	-
Combination mat (3d paraglass)	-	21.70	-
Granular	-	5.79	-
Mekp 9% hardner	-	3.41	-
Mold (cleaner,release,sealer )	-	19.85	-





Others	-	4.48	-
Pva	-	0.04	-
Soap stone powder	-	1.19	-
Styrene	-	15.06	-
Surface mat	-	0.54	-
Wr (360,610 gsm)	-	70.38	-
			-

#### Details of Principal Item of Raw Material Consumed

Particulars	For the year Ended		
	31.03.2025	31.03.2024	31.03.2023
Seating arrangement	2,355.06	-	-
Acrylic solid surface	682.31	-	-
Resin	409.11	328.98	-
Pantry	205.84	-	-
Body side window arrangement	197.49	-	-
Honeycomb partiton frame	187.60	-	-
Pillar assembly	186.45	-	-
Fixing arrangement of gangway ceiling	182.45	-	-
Lavatory door	135.88	-	-
Aluminium extrusion	131.31	-	-
Longitudinal luggage rack	110.32	-	-
L.p sheet	106.36	-	-
Fr gelcoat	105.28	301.46	-
Glass fiber	104.97	195.19	-
Pvc flexible flr	104.69	106.56	-
60 kva transformer	87.24	-	-
Luggage rack non ac	65.52	-	-
Sika 221 black	60.02	-	-
Lavatory window with fixed grill	54.57	-	-
Floor end profile	49.91	-	-
Lhb pan seat	49.36	-	-
Antigratitty	-	0.67	-
Cobalt	-	4.23	-
Combination mat (3d paraglass)	-	17.50	-
Granular	-	8.76	-
Mekp 9% hardner	-	7.09	-
Mold (cleaner,release,sealer )	-	17.03	-
Pva	-	0.03	-
Soap stone powder	-	1.44	-
Styrene	-	20.08	-
Surface mat	-	0.53	-
Wr (360,610 gsm)	-	54.08	-
			-

#### Geographical Classification of Raw Material Procured

Particulars	For the year Ended		
	31.03.2025	31.03.2024	31.03.2023
Imported Goods(CIF)	123.31	24.36	-
Indigenous Goods	7,109.24	1,233.27	-
<b>Total</b>	<b>7,232.55</b>	<b>1,257.63</b>	<b>-</b>

1. The figures disclosed above are based on the restated summary statement of profit and loss of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.



**RESTATED DETAILS OF CHANGE IN INVENTORIES**

(Rs. in Lakhs)

Particulars	Consolidated		Standalone
	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
Opening Stock - Finished Goods	518.60	1,222.03	655.58
<b>Sub-Total (A)</b>	<b>518.60</b>	<b>1,222.03</b>	<b>655.58</b>
Less : Closing Stock -			
WIP	143.95	-	-
Finished Goods	2,665.54	518.60	1,222.03
Adjustment of subsidiary inventory	-	(9.69)	-
<b>Sub-Total (B)</b>	<b>2,809.50</b>	<b>508.91</b>	<b>1,222.03</b>
<b>Total (A-B)</b>	<b>(2,290.90)</b>	<b>713.11</b>	<b>(566.45)</b>

1. The figures disclosed above are based on the restated summary statement of profit and loss of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I,II,III & IV.





Acme India Industries Limited  
(Formerly known as Acme India Industries Private Limited)

CIN:-U93090DL2021PLC391603

REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078

ANNEXURE - XXVIII

DETAILS OF EMPLOYEE BENEFITS EXPENSE AS RESTATED

(Rs. in Lakhs)

Particulars	Consolidated		Standalone
	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
Salary and Wages , Including Bonus & Incentive	1,584.52	1,199.60	970.29
Gratuity Expenses	11.10	29.13	13.94
Leave Encashment	-	5.00	2.95
Remuneration to Directors & MD	386.52	72.00	72.00
Contribution to PF and Other Funds	44.16	26.28	19.88
Staff Welfare Expenses	28.09	23.81	22.36
<b>Total</b>	<b>2,054.39</b>	<b>1,355.81</b>	<b>1,101.42</b>

1. The figures disclosed above are based on the restated summary statement of profit and loss of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.



RESTATED DETAILS OF FINANCE COST

(Rs. in Lakhs)

Particulars	Consolidated		Standalone
	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
<b>Interest:</b>			
-to Banks	527.75	352.13	164.11
-Interest on Others	0.02	16.33	6.54
-Interest on Payable to MSME	124.02	50.62	31.10
-On Statutory Dues	83.30	38.80	0.15
<b>Other Finance Charges</b>	252.61	73.05	33.36
<b>Total</b>	<b>987.69</b>	<b>530.93</b>	<b>235.26</b>

1. The figures disclosed above are based on the restated summary statement of profit and loss of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I,II, and IV.



Acme India Industries Limited  
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ANNEXURE - XXX

**RESTATED DETAILS OF DEPRECIATION & AMORTISATION**

(Rs. in Lakhs)

Particulars	Consolidated		Standalone
	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
Depreciation on Property, Plant and Equipment	68.30	60.14	69.94
Amortization on Intangible Assets	4.37	4.07	4.07
<b>Total</b>	<b>72.67</b>	<b>64.21</b>	<b>74.01</b>

1. The figures disclosed above are based on the restated summary statement of profit and loss of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I,II,III and IV.





**Acme India Industries Limited**  
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**REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078**

ANNEXURE - XXXI

**RESTATED DETAILS OF OTHER EXPENSES**

(Rs. in Lakhs)

Particulars	Consolidated		Standalone
	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
<b>Direct Expenses</b>			
Consumption of Stores & Spares & packaging	8.26	15.60	7.95
Installation Expense	827.72	609.88	143.08
Electricity Expenses	12.28	15.45	4.81
Factory Expenses	23.57	30.53	14.83
Factory Rent	111.90	107.25	95.72
Freight Inward	31.00	47.96	32.54
Site Expenses	239.85	198.32	56.17
Engineering Designing Expenses	8.15	11.52	22.70
Inspection charges	51.79	31.75	40.32
Loading & Unloading Charges	5.14	2.30	3.49
Job Work- Stripping Work	3.10	-	-
<b>Indirect Expenses</b>			
<b>Payment to auditors</b>			
- Statutory Audit	10.00	10.75	4.00
- Tax Audit	2.50	2.75	-
- Certification	1.44	-	-
- Other Services	0.95	-	-
Business Promotion	197.70	48.40	34.34
Sales Incentive	-	-	-
CSR Expense	25.00	11.31	-
Donation & Charity	2.87	2.61	7.43
Electricity & Water Charges	7.90	5.79	11.98
Freight Outward	314.39	265.49	121.00
Loss on Disposal of fixed asset	48.37	-	-
Insurance	6.03	9.70	9.73
Director Sitting Fees	2.20	-	-
Professional & Consultancy Charges	229.16	230.76	97.54
Liquidated Damage and Contractual Deductions	475.62	570.61	101.64
Business Administration Expenses	61.41	55.47	61.58
Rates & Taxes	52.97	41.97	4.12
Rent	50.99	22.30	76.20
Repairs & Maintenance (Including Vehicle maintenance)	45.85	39.15	61.14
Security Expenses	16.96	24.83	13.44
Telephone & Internet Expenses	2.49	3.12	0.89
Tender Expenses	5.19	12.84	5.54
Tour & Travelling Expense	141.70	87.36	53.32
<b>Total</b>	<b>3,024.46</b>	<b>2,515.78</b>	<b>1,085.51</b>

1. The figures disclosed above are based on the restated summary statement of profit and loss of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profit and losses and cash flows appearing in Annexures I,II,III and IV.



**Acme India Industries Limited**  
**(Formerly known as Acme India Industries Private Limited)**  
**CIN:-U93090DL2021PLC391603**  
**REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078**  
**ANNEXURE - XXXII**  
**(Rs. in Lakhs)**

Restated Earning Per Share (EPS)- In Terms of Accounting Standards-20, The Calculation of EPS given below:			
Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Net Profit as per Profit and Loss Statement (Rs. in Lakhs) (A)	1,645.68	1,920.72	756.45
No. of Equity shares outstanding (B)	16,785,000	8,277,000	8,157,000
Face Value per share (in Rs.)	10	10	10
Weighted average no of Equity share as on the end of the period year (C)	16,610,893	16,439,574	16,280,342
Restated Basic & Diluted Earning Per Share	9.91	11.68	4.65

Company undertook a bonus issue of Equity Shares in the proportion of 1 Equity Share for every one Equity Share held by the Shareholders as on the record date as September 26, 2024, and the calculation of earnings per share (basic and diluted) takes into consideration such bonus issue.





**RESTATED DETAILS OF CONTINGENT LIABILITIES AND CAPITAL COMMITMENTS**

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Contingent liabilities in respect of:			
i) Guarantees issued by Banks	3,365.16	1,766.20	494.90
ii) LC issued by Banks	3,141.55	283.91	-
iii) Demand Order Under Scrutiny Assessment 143(3)*	1,039.08	795.64	-
iv) Demand Order Under TDS	14.06	-	-
v) Claimed against Company not acknowledge as debt**	-	58.06	58.06
<b>Total</b>	<b>7,559.85</b>	<b>2,903.81</b>	<b>552.96</b>

**Note:**

\*During the year 2023-24, company has received a notice u/s 143(2) dt. 02/06/2023 due to introduction of large share capital in the year of Incorporation on CASS parameters. Income Tax department has made the addition of total Income amounting Rs. 822.62 Lakhs u/s 68 on account of unexplained Investment and Unexplained liabilities and completed the assessment u/s 143(3) and finalised the demand of Rs. 795.64 Lakhs on said additional income for the A.Y. 2022-23.

The Company is of the view that after the incorporation, the shares are deemed to be allotted on the date of incorporation, however the subscription amount may be received subsequently. Section 10A inserted by Companies Amendment Act, 2019, which states that every company incorporated after 2nd November 2018, subscribers to the memorandum must pay the value of the shares agreed to be taken by them, within 180 days of the date of incorporation. So, the subscribers of memorandum have been given the time of 180 days since the time incorporation to pay for his/her subscribed shares. The company, expects there will not be any financial impact. Further, CIT(A) has been filed on 15/05/2024. The company has filed the appeal and clearly stated that the transfer for the share issues was happened on 1st day of next FY i.e., 2022-23 which is within 69 days of incorporation. Company has filed the appeal on the ground that the Section 10A of the Companies Amendment Act, 2019 states that every company incorporated after 2nd November 2018, the subscriber to MOA must pay within 180 days and in this case it was paid on 69th day. The matter is pending for final disposal of appeal.

\*The Company during the financial year 2024-25, has received a notice under Section 142(1) of the Income Tax Act on 12/12/2024 for the AY 2023-24. This notice requested the information and documents pertaining to purchases, other expenses, and expenditures of a personal nature. The holding company submitted its reply on 27/12/2024. However, the Income Tax Department, without considering the holding company's response, issued an order under Section u/s 144 on March 25/03/2025, making an addition of Rs. 216.77 Lakhs to the company's income and finalized the demand of Rs. 243.44 lakhs. Consequently, company has filed an appeal with the CIT(A) on 25/12/2025.

\*\*The Company has received a legal notice on July 6, 2022 in the name of Mr. Suraj Pandey for himself and as proprietor of ACME India, under section 138 of Negotiable Instrument Act 1881, for cheque dishonored and under section 406 and 420 of Indian Penal Code, 1860, for criminal breach of trust and cheating involve nonpayment of legal dues amounting to Rs.58.06 Lakhs. The Company submitted its reply on July 7, 2022 that the cheque is issued as security deposit for procurement of goods and not as a legal payment of goods. The Company, expects there will not be any financial impact to the Company. This case has been disposed before signing of Restated Financial Information.

i) Company has reviewed all its pending litigations and proceedings and has made adequate provisions, wherever required and disclosed the contingent liabilities, wherever applicable, in its financial statements. The Company does not expect the outcome of these proceedings to have a material impact on its financial position.

ii) The Company periodically reviews all its long term contracts to assess for any material foreseeable losses. Based on such review wherever applicable, made adequate provisions for these long term contracts in the books of account as required under any applicable law/accounting standard.

iii) As at March 31, 2025 the Company did not have any outstanding long term derivative contracts.

**(b) Capital Commitments**

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Estimated amount of contracts remaining to be executed on capital account and not provided for (net of advances)	47.2	98.00	-





**Acme India Industries Limited**  
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**CIN:-U93090DL2021PLC391603**

**REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078**

**ANNEXURE - XXXIV**

**RESTATED STATEMENT OF CSR EXPENDITURE REQUIRED TO BE SPENT BY THE COMPANY**  
**(Rs. in Lakhs)**

Particulars	Consolidated		Standalone
	For the year 31st March, 2025	For the year March 31, 2024	For the year March 31, 2023
Amount required to be spent by the company during the period/year	24.99	11.31	-
Amount spent during the year on:			
(i) Construction/acquisition of any asset	-	-	-
(ii) On purposes other than (i) above	25.00	11.31	-
Shortfall for the current financial year	-	-	-
Total of previous years shortfall	-	-	-
Contribution to a trust controlled by the company	-	-	-
The nature of CSR activities undertaken by the Company	Promoting career education & Skill development etc.	Promoting career education & Skill development etc.	-

Particulars	Consolidated		Standalone
	For the year 31st March, 2025	For the year March 31, 2024	For the year March 31, 2023
Gross amount to be spent during the year	25.00	11.31	-
Actual spent	25.00	11.31	-
(Excess)/short spent	-	-	-



RESTATED DETAILS OF RELATED PARTY DISCLOSURES

A. Name of the related party and nature of relationship where control/significant influence exists

Key management personnel (KMP), Directors' and their close members of family

Name	Relationship
Mr. Suraj Pandey	Managing Director (KMP)
Mrs. Sadhvi Pandey	Whole-Time Director (KMP)
Mr. Dilip Kumar Aggrwal (Director from September 04, 2024 ) Mr. Vinay Prakash Pandey Mr. Ashwini Kumar Pandey(Director from December 01, 2023) Ms. Pragati Pandey(Director from May 04, 2024, & resigned on September 04,2025 )	Director
Mr. Devdutt Gajanan Salpekar (Director from August 20, 2025 ) Mr. Lakshmi Raman (Director from August 14, 2024 )	Independent Directors
Mr. Radhey Shayam Vishwakarma (CFO from August 09, 2024) Mr.Pankaj Yadav (Company Secretary from August 9,2024)	KMP
Mr. Ram Narayan Pandey Mrs.Rajlaxmi Tiwari Mrs.Ranjana Tiwari	Director's Father Director's Spouse Director's Sister

B. Entity controlled or jointly controlled by a person identified in (A) above

ACVI Joint Venture Private Limited Acme & Vibgyor JV Private Limited Carril Solutions Private Limited Acme India Equipment Manufactures Private Limited Fictive Box Digital Private Limited ACME Welfare Foundation Tashvika India Private Limited Tashvika India Food Private Limited Acme Mobility Solutions Private Limited Hamshield Solution Vibgyor Innovations Pvt Ltd. Vibgyor Services	Subsidiary           Enterprises over which Key Management Personnel and relatives of KMP are able to exercise significant control
--	---

C. Details of transactions with related parties and balances :-

Name	Relationship	Nature of transaction	For the Year Ended March 31, 2025		For the Year Ended March 31, 2024	
			Amount of transaction during the year	Receivables/ (Payables)	Amount of transaction during the year	Receivables/ (Payables)
Mr. Suraj Pandey	KMP & Significant Shareholder	Rent	37.80		49.87	
		Loan Taken	1,861.75		107.57	
		Loan Repaid	1,451.88		562.33	
		Expense paid by Director on behalf of Company		(1,284.48)	58.58	(1,012.30)
		Expense paid by Company on behalf of Director	-		335.64	
		Advance against Salary	80.88		-	
		Remuneration paid	195.00		60.00	
Ms. Pragati Pandey	Executive Director	Remuneration paid	8.53		-	
		Expense paid by Director on behalf of Company	-	5.47	-	-
		Advance against salary	6.30			
Mr. Radhey Shayam	Chief Financial Officer	Remuneration paid	4.11	(0.51)	-	-
Mr.Pankaj Yadav	Company Secretary	Remuneration paid	3.16	5.44	-	-
Acme India Equipment Manufactures Private Limited	Enterprises over which Key Management Personnel and relatives of KMP are able to exercise significant	Purchase of Goods & Services	6.23		2.43	
		Loan & advance given	2.00	193.39	86.30	188.16
		Interest Income	8.19		-	
Fictive Box Digital Private Limited	Enterprises over which Key Management Personnel and relatives of KMP are able to exercise significant control	Purchase of Goods & Services	-		82.39	
		Purchase of Capital Asset	58.05	158.58	-	130.07
		Business Expenses	9.63		-	
		Interest Income	7.46		-	





Tashvika India Private Limited	Enterprises over which Key Management Personnel and relatives of KMP are able to exercise significant	Interest Income	3.85		-	
		Business Expenses	0.09	44.99	-	40.46
		Loan & advance given	0.68		40.04	
Tashvika India Foods Private Limited	Enterprises over which Key Management Personnel and relatives of KMP are able to exercise significant	Business Expenses	2.61	(0.03)		
Acme Mobility Solutions Private Limited	Enterprises over which Key Management Personnel and relatives of KMP are able to exercise significant	Purchase of Goods & Services	34.88		0.33	
		Advance For Purchase	-	112.91	26.42	164.57
Hamshield Solution	Director's Proprietorship firm	Loan Repaid	-		10.00	
		Purchase of Goods & Services	22.61	(118.14)	-	(105.00)
		Business Expenses	-		-	
Vibgyor Services	Enterprises over which Key Management Personnel and relatives of KMP are able to exercise significant control	Revenue from operations	3.96		329.16	
		Purchase of Goods & Services	1,098.00	(1,223.75)	3,525.29	(2,843.05)
		Loan Taken	-		-	
Vibgyor Innovations Pvt Ltd.	Enterprises over which Key Management Personnel and relatives of KMP are able to exercise significant	Revenue from operations	13.15			
		Purchase of Goods & Services	3,248.82	(4,413.37)		
		Advance From Customer	425.00			
Mrs. Sadhvi Pandey	Whole Time Director	Remuneration paid	183.00		12.00	
		Advance against Salary	63.00	27.27	17.00	15.92
Mr. Vinay Prakash Pandey	Director	Loan Taken	2.00	(2.00)		
Mr. Ram Narayan Pandey	Director's Father	Salary paid	10.50		8.10	
		Advance Against Salary	3.08	9.24		6.71
Mrs. Rajlaxmi Tiwari	Director's Spouse	Loan Paid	4.00			
		Loan Payable	-	-	4.00	(4.00)
Mr. Dilip Kumar Aggrawal	Director	Professional Fees Paid	13.80	2.07		
Mrs. Ranjana Tiwari	Relative of KMP	Advance given	-		12.00	-
Mr. Ravinder Gupta	Independent Directors	Director sitting fee	1.10			
Mr. Lakshmi Raman	Independent Directors	Director sitting fee	1.10			
ACME Welfare Foundation	Enterprises over which Key Management Personnel and relatives of KMP are able to exercise significant control	Donation Given	25.00			
Carril Solutions Private Limited	Enterprises over which Key Management Personnel and relatives of KMP are able to exercise significant control	Revenue from operations	51.86			
		Trade Payable	-			
		Interest receivable	9.45	140.39		
		Loan & advance given	80.64			
ACVI Joint Venture Private Limited	Subsidiary	Investment made	-		5.10	
		Revenue from operations	1,969.41	2,157.60		20.91
		Interest Income	1.67			
		Loan & advance given	5.10		15.81	
Acme & Vibgyor JV Private Limited	Subsidiary	Investment made	-		5.15	
		Revenue from operations	387.79	580.32		15.88
		Interest Income	10.04			
		Loan & advance given	102.27		10.73	

1. Ms. Pragati Pandey, as Executive Director, of the Company with effect from the May 04, 2024 vide Board Resolution dated May 04, 2024

2. Mr. Radhey Shayam Vishwakarma and Mr. Pankaj Yadav was appointed as Chief Financial Officer and Company Secretary, respectively, of the Company with effect from the August 09, 2024 vide Board Resolution dated August 09, 2024.

3. Carril Solutions Private Limited become subsidiary from July 19, 2023 and ceased to be subsidiary w.e.f November 11, 2024

#### DETAILS OF STANDALONE RELATED PARTY DISCLOSURES AS RESTATED

##### A. Name of the related party and nature of relationship where control/significant influence exists

##### Key management personnel (KMP) and their close members of family

Name of the related party	Relation
<b>Key Management Personnel &amp; Directors</b>	
Mr. Suraj Pandey	Managing Director (KMP)
Mr. Dilip Kumar Aggrwal (Director from September 04, 2024 )	Director
Mr. Ashwini Kumar Pandey(Director from December 01, 2023)	Director
Ms. Pragati Pandey(Director from May 04, 2024 )	Director
Mr. Devdutt Gajanan Salpekar ( Director from August 20, 2025 )	Independent Directors
Mr. Lakshmi Raman (Director from August 14, 2024 )	Independent Directors
Mr. Radhey Shayam Vishwakarma (CFO from August 09, 2024)	CFO (KMP)
Mr. Pankaj Yadav (Company Secretary from August 9, 2024)	CS (KMP)
Mrs. Sadhvi Pandey	Whole-Time Director
Mr. Ram Narayan Pandey	Director's Father
Mrs. Rajlaxmi Tiwari	Director's Spouse
Mr. Vinay Prakash Pandey	Director's Brother
Mrs. Ranjana Tiwari	Director's Sister





**B. Entity controlled or jointly controlled by a person identified in (A) above**

1. Carril Solutions Private Limited
2. Acme India Equipment Manufactures Private Limited
3. Fictive Box Digital Private Limited
4. ACME Welfare Foundation
5. Tashvika India Private Limited
6. Tashvika India Food Private Limited
7. Acme Mobility Solutions Private Limited
8. Hamshield Solution
9. Vibgyor Innovations Pvt Ltd.
10. Vibgyor Services

**C. Details of transactions with related parties and balances :-**

Name	Relationship	Nature of transaction	As on March 31, 2023	
			Amount of transaction during the year	Receivables/ (Payables)
Mr. Suraj Pandey	KMP & Significant Shareholder	Rent	56.40	(1,220.37)
		Commission	44.00	
		Loan Taken	7.00	
		Loan Repaid	381.02	
		Expense paid by Director on behalf of Company	2,231.50	
		Expense paid by Company on behalf of Director	369.98	
		Remuneration paid	60.00	
Ms. Pragati Pandey	Executive Director	Remuneration paid	-	-
Mr. Radhey Shayam Vishwakarma	Chief Financial Officer	Remuneration paid	-	-
Mr. Pankaj Yadav	Company Secretary	Remuneration paid	-	-
Acme India Equipment Manufactures Private Limited	Enterprises over which Key Management Personnel and relatives of KMP are able to exercise significant control	Revenue from operations	10.19	272.09
		Purchase of Goods & Services	1.33	
		Loan & advance given	66.02	
Fictive Box Digital Private Limited	Enterprises over which Key Management Personnel and relatives of KMP are able to exercise significant control	Revenue from operations	8.99	282.74
		Purchase of Goods & Services	-	
		Advance For Purchase	3.71	
		Loan & advance given	270.31	
Tashvika India Private Limited	Enterprises over which Key Management Personnel and relatives of KMP are able to exercise significant control	Loan & advance given	-	-
Acme Mobility Solutions Private Limited	Enterprises over which Key Management Personnel and relatives of KMP are able to exercise significant control	Revenue from operations	116.94	135.36
		Purchase of Goods & Services	11.14	
		Advance For Purchase	-	
Acme India (Sole Proprietorship)	Enterprises over which Key Management Personnel and relatives of KMP are able to exercise significant control	Loan Taken	-	-
Hamshield Solution	Relative of KMP	Loan Repaid	-	(115.00)
Vibgyor Services	Relative of KMP	Revenue from operations	45.58	288.00
		Purchase of Goods & Services	518.22	
Mrs. Sadhvi Pandey	Relative of KMP	Remuneration paid	12.00	(1.17)
Mr. Ram Narayan Pandey	Relative of KMP	Remuneration paid	5.45	2.14
		Remuneration paid	2.10	3.71
Mrs. Rajlaxmi Tiwari	Relative of KMP	Loan Payable	-	-

\*Ms. Pragati Pandey, as Executive Director, of the Company with effect from the May 04, 2024 vide Board Resolution dated May 04, 2024

Mr. Radhey Shayam Vishwakarma and Mr. Pankaj Yadav was appointed as Chief Financial Officer and Company Secretary, respectively, of the Company with effect from the August 09, 2024 vide Board Resolution dated August 09, 2024.

**Terms & Conditions:**

**Sales:**

The sales to related parties are made on terms equivalent to those that prevail in arm's length transactions and in the ordinary course of business. Sales transactions are based on prevailing price lists. For the financial years under reporting, the Group has not recorded any impairment of receivables relating to amounts owed by related parties.

**Purchases:**

The purchases from related parties are made on terms equivalent to those that prevail in arm's length transactions and in the ordinary course of business. Purchase transactions are based on made on normal commercial terms and conditions and market rates.

**Loans from related parties:**

The Company had taken loans from related parties for business requirement. These loans are unsecured in nature and is payable on demand as described in annexure no. VIII B



STATEMENT OF TAX SHELTERS

(Rs. in Lakhs)

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Restated Profit before tax (A)	2,413.65	2,593.59	1,089.80
Tax Rate (%)	25.17%	25.17%	29.12%
MAT Rate	NA	NA	NA
<b>Adjustments :</b>			
Consolidation adjustment	418.07	9.92	-
CSR Expenditure	25.00	11.31	-
Depreciation as per Companies Act, 2013	71.63	64.21	73.49
Gratuity	11.10	29.13	13.94
Leave Encashment	(1.29)	5.00	2.95
Interest on Statutory dues and other disallowances	138.64	51.34	10.74
Donation	2.87	2.61	7.43
MSME Interest	84.60	50.62	31.10
MSME not paid 43B (h)	1,401.06	1,098.51	-
Loss on sale of Fixed asset	48.37	-	-
<b>Total Adjustment (B)</b>	<b>2,200.05</b>	<b>1,322.65</b>	<b>139.65</b>
<b>Less:</b>			
Depreciation as per Income Tax act, 1961	57.02	39.66	41.23
Preliminary Expenses	3.86	3.86	3.86
MSME paid 43B (h)	1,098.51	-	-
<b>Total (C)</b>	<b>1,159.39</b>	<b>43.52</b>	<b>45.10</b>
Income consider in House property Head (D)	-	-	-
Income consider in Other Income (E)	-	-	-
<b>Net Adjustments (F) = (B-C+D+E)</b>	<b>1,040.66</b>	<b>1,279.14</b>	<b>94.55</b>
Income chargeable under the head Other Sources	-	-	-
<b>Gross Total Income (A+F)</b>	<b>3,454.31</b>	<b>3,872.72</b>	<b>1,184.35</b>
Less: Deduction	-	-	-
<b>Taxable Income/(Loss)</b>	<b>3,454.31</b>	<b>3,872.72</b>	<b>1,184.35</b>
Restated Profit for The Purpose of Income Tax	2,413.65	2,593.59	1,089.80
Less : Brought Forward Loss	-	-	-
<b>Taxable Income/(Loss) as per Income Tax</b>	<b>2,413.65</b>	<b>2,593.59</b>	<b>1,089.80</b>
Interest paid under Section 234 a,b,c	-	-	-
<b>Income Tax as returned/computed</b>	<b>869.38</b>	<b>974.69</b>	<b>344.88</b>
<b>Tax paid as per normal</b>	<b>Income Tax</b>	<b>Income Tax</b>	<b>Income Tax</b>



**Acme India Industries Limited**  
(Formerly known as Acme India Industries Private Limited)

CIN:-U93090DL2021PLC391603

REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078

ANNEXURE - XXXVII

**Capitalisation Statement as at March 31, 2025**

(Rs. in Lakhs)

Particulars	Pre Issue	Post Issue
<b>Borrowings</b>		
Short-term debt (A)	7578.98	*
Long-Term Debt (B)	537.88	*
<b>Total debts (C)</b>	<b>8116.86</b>	*
<b>Shareholders' funds</b>		
Equity share capital	1,678.50	*
Reserve and surplus - as restated	3,858.32	*
<b>Total shareholders' funds (D)</b>	<b>5,536.82</b>	*
<b>Long-term debt(B) / shareholders funds(D) (in Rs.)</b>	<b>0.10</b>	*
<b>Total debt(B) / shareholders funds(D) (in Rs.)</b>	<b>1.47</b>	*

(\*) The corresponding post issue figures are not determinable at this stage pending the completion of public issue and hence have not been furnished.

1. Short-Term Debts represents which are expected to be paid/payable within 12 months.
2. Long-Term Debts represents debt other than Short-Term Debt as defined above.





**Acme India Industries Limited**  
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**CIN:-U93090DL2021PLC391603**  
**REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078**

**ANNEXURE - XXXVIII**

**RESTATED STATEMENT OF MANDATORY ACCOUNTING RATIOS**

(Rs. in Lakhs Except Per Share Data)

Particulars	Consolidated		Standalone
	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
Net Worth (A)	5,536.82	3,562.80	1,556.61
Restated Profit after Tax (B)	1,645.68	1,920.72	756.45
Number of Equity Share outstanding as on the End of Year ( c)	16,785,000	8,277,000	8,157,000
Bonus Share Issued	8,299,000	8,277,000	8,157,000
Weighted average no of Equity shares at the End of the Year(D)	16,610,893	16,439,574	16,280,342
Face Value per Share	10.00	10.00	10.00
Restated Basic Earning Per Share (Rs.) (B/D)	9.91	11.68	4.65
Restated Diluted Earning Per Share (Rs.) (B/D)	9.91	11.68	4.65
Return on Net worth (%) (B/A)	29.72%	53.91%	48.60%
Net asset value per share (A/C) (Face Value of Rs. 10 Each) (Based on Actual Number of Shares)	32.99	43.04	19.08
Net asset value per share (A/D) (Face Value of Rs. 10 Each) (Based on Weighted Average Number of Shares)	33.33	21.67	9.56
EBITDA	2,875.56	2,957.07	1,356.77

Note:

1) The ratios have been computed as below:

(a) Basic earnings per share (Rs. ) - : Net profit after tax as restated for calculating basic EPS / Weighted average number of equity shares outstanding at the end of the period or year

(b) Diluted earnings per share (Rs. ) - : Net profit after tax as restated for calculating diluted EPS / Weighted average number of equity shares outstanding at the end of the period or year for diluted EPS

(c) Return on net worth (%) - : Net profit after tax (as restated) / Net worth at the end of the period or year

(d) Net assets value per share - : Net Worth at the end of the period or year / Total number of equity shares outstanding at the end of the period or year

2) Weighted average number of equity shares is the number of equity shares outstanding at the beginning of the period/year adjusted by the number of equity shares issued during period/year multiplied by the time weighting factor. The time weighting factor is the number of days for which the specific shares are outstanding as a proportion of total number of days during the period/year.

3) Net worth for ratios mentioned in note 1(c) and 1(d) is = Equity share capital + Reserves and surplus ( including, Securities Premium, General Reserve and surplus in statement of profit and loss).

4) The figures disclosed above are based on the restated summary statements of the Company.

5) EBITDA has been calculated as Profit before tax + Depreciation + Interest Expenses - Other Income



(Rs. in Lakhs Except Per Share Data)

A RESTATED SUMMARY STATEMENT OF OTHER FINANCIAL RATIOS					
Sr. No.	Ratios	Formula Heads	Consolidated		Standalone
			FY 2024-25	FY 2023-24	FY 2022-23
1	Current Ratio (in times)	Current Assets/ Current Liabilities	1.09	1.02	0.99
	(Current Assets/ Current Liabilities)				
		Total Debt	8,116.86	6,979.93	4,271.73
		Equity	5,536.82	3,562.80	1,556.61
2	Debt Equity Ratio (in times)	Total Debt/ Total Equity	1.47	1.96	2.74
	(Total Debt/ Total Equity)				
		EBITDA	2,875.56	2,957.07	1,356.77
		Principal Payment & Interest	1,295.47	826.66	383.80
3	Debt Service Coverage Ratio (in times)	EBITDA/ (Interest Expense + Current payment of Principal amount)	2.22	3.58	3.54
	(EBITDA/ Interest Expense + Current payment of Principal amount)				
		Profit after tax	1,645.68	1,920.72	756.45
		Average Equity	4,549.81	2,559.70	1,176.14
4	Return on Equity Ratio (in %)	Profit after tax/ Average Equity	36.17%	75.04%	64.32%
	(Profit after tax/ Average Equity)				
		Cost of Goods Sold	14,115.27	15,512.31	10,563.28
		Average Inventory	1,914.88	1,083.97	669.34
5	Inventory Turnover Ratio (in times)	Cost of Goods Sold / Average Inventory	7.37	14.31	15.78
	(Cost of Goods Sold / Average Inventory)				
		Net Sales	20,999.52	21,343.46	13,718.73
		Average Debtors	15,599.64	11,547.64	3,859.09
6	Trade Receivables Turnover Ratio (in times)	Sales/Average Trade Receivables	1.35	1.85	3.55
	(Sales/Average Trade Receivables)				
		Purchases	15,006.18	13,922.64	10,708.12
		Average Creditors	10,244.28	7,352.90	2,855.83
7	Trade Payables Turnover Ratio (in times)	Purchases/Average Trade Payables	1.46	1.91	3.75
	(Purchases/Average Trade Payables)				
		Revenue from operations	20,999.52	21,343.46	13,718.73
		Average working capital i.e. Total current assets less Total current liabilities	1,118.77	137.43	360.57
8	Net Capital Turnover Ratio (in times)	Net Sales	18.77	155.30	38.05
	(Revenue from Operations/ Average Working Capital)				
		Profit for the year	1,645.68	1,920.72	756.45
		Revenue from operations	20,999.52	21,343.46	13,718.73
9	Net Profit Ratio (in %)	Profit for the year/Revenue from operations	7.84%	9.00%	5.51%
	(Profit for the year/Revenue from operations)				
		Profit before tax plus Interest cost	3,148.74	3,051.47	1,291.70
		Capital Employed = Total Equity plus total borrowing plus deferred tax liabilities minus deferred tax assets	13,240.68	10,225.49	5,812.92
10	Return on Capital Employed (in %)	Profit before tax plus Interest cost less Other Income/ Capital Employed	23.78%	29.84%	22.22%
	(Profit before tax and finance costs/ Capital Employed)				
		Income generated from invested Funds	240.45	134.66	8.88
		Average invested funds	3,593.01	1,763.19	463.94
11	Return on Investment (in %)	Income generated from invested Funds/ Average invested funds	6.69%	7.64%	1.91%
	Income generated from invested Funds/ Average invested funds				



**B Reason for change in ratios**

Sr. No.	Ratios	FY 2024-25	FY 2023-24	Variation in %	Reasons for Variance
1	Current Ratio (in times)	1.09	1.02	7%	-
2	Debt Equity Ratio (in times)	1.47	1.96	-25%	-
3	Debt Service Coverage Ratio (in times)	2.22	3.58	-38%	Debt coverage ratio has been decreased due to increase in debt obligations.
4	Return on Equity Ratio (in %)	36%	75%	-52%	Return on equity has been decreased due to increase in shareholder equity.
5	Inventory Turnover Ratio (in times)	7.37	14.31	-48%	The decrease in Inventory Turnover Ratio is a result of building up a strategic buffer stock to mitigate supply chain risks and ensure product availability.
6	Trade Receivables Turnover Ratio (in times)	1.35	1.85	-27%	This ratio has been decreased due to significant increased of receivable in the month of march 2025.
7	Trade Payables Turnover Ratio (in times)	1.46	1.91	-23%	-
8	Net Capital Turnover Ratio (in times)	18.77	155.30	-88%	The Ratio decreased significantly due to current inefficiency in our working capital management.
9	Net Profit Ratio (in %)	9%	9%	-1.3%	-
10	Return on Capital Employed (in %)	24%	30%	-20%	-
11	Return on Investment (in %)	7%	8%	-12%	-

C. Accounting ratio of consolidated financial statement for FY 2023-24 can't be compared with FY 2022-23 as the ratios arrived from standalone financial statement of "Acme India Industries Limited". So here we haven't mentioned the reason for change in ratios.





**Acme India Industries Limited**  
**(Formerly known as Acme India Industries Private Limited)**  
**CIN:-U93090DL2021PLC391603**  
**REGISTERED OFFICE: PLOT NO 34, 2ND FLOOR, SECTOR-3, DWARKA, DELHI-110078**

(Rs. In Lakhs)

1 Disclosure required under Micro, Small and Medium Enterprises Development Act, 2006 (the Act) are given as below:

Particulars	Consolidated		Standalone
	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
a. The principal amount remaining unpaid to any supplier at the end of each accounting year.	2,384.87	2,034.08	877.36
b. Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	106.08	44.32	31.10
c. The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day	-	-	-
d. The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	-	-	-
e. The amount of interest accrued and remaining unpaid at the end of each accounting year	205.73	81.72	31.10
f. The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	-	-	-

Note: The above information and that is given in 'Annexure- XII' Trade Payables regarding Micro and Small Enterprises have been determined on the basis of information available with the company and has been relied upon by the auditors.

As per our report of even date attached

For Khandelwal Jain & Co.  
Chartered Accountants  
Firm Registration No. 105049W

Navneen Jain  
Partner  
Membership No. 511596

Place: New Delhi  
Date: September 27, 2025



For and on behalf of the Board of Directors

Suraj Pandey  
Director  
DIN-03062371

Rudhey Shyam Vishwakarma  
Chief Financial Officer

Sadhvi Pandey  
Director  
DIN-07883374  
Pratik Yadav  
Company Secretary



**SUMMARY STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES & NOTES TO RESTATED FINANCIAL INFORMATION**

**Note:1**

**A. Corporate Information**

The Company was originally incorporated as ACME India Industries private limited on 22nd, December 2021 under the provisions of the Company Act, 2013 with the Registrar of Company Delhi with CIN: U93090DL2021PTC391603, Thereafter, the Company was converted into a Public Limited Company and consequently the name of the Company was changed from "ACME India Industries Private Limited" to "ACME India Industries Limited" vide a fresh certificate of incorporation consequent upon conversion from private company to public company dated 29th July 2024 issued by the Registrar of Companies, Delhi bearing CIN U93090DL2021PLC391603.

The Company was incorporated by taking over the business of "ACME India," a proprietorship firm, with effect from December 22, 2021, in terms of the Business Transfer Agreement dated April 1, 2022.

The Company works in two different models: refurbishment of old coaches and interior furnishing of new coaches. In the refurbishment model, complete restructuring of the existing coaches (Conventional type NON LHB), while in the furnishing model designing entire coach interior and furnish the LHB coaches with the most advanced material and technology in production units namely MCF and ICF. The company has revenue segment includes Turnkey Furnishing, Refurbishment, Upgradation & Conversion of coaches, Toilet Upgradation of coaches, Supply-Electricals and Others and Other Services.

The Company has Following Subsidiaries

**1. Carril Solutions Private Limited (Ceased on November 11, 2024):** the subsidiary company (CIN: U74999UP2018PTC109701) incorporated on 25<sup>th</sup>, October 2018 under the provisions of the Company Act, 2013 with the Registrar of Company as private limited company. Its registered office is at 313A, Tulsiani Golf view apartment, Sushant gold city, Shaheed Path, Aashiana, Lucknow, Uttar Pradesh, India, 226012, The Company Construct, operate and maintain technology-based railway infrastructure.

**2. ACVI Joint Venture Private Limited:** the subsidiary company (CIN:U29200DL2024PTC428299) incorporated on 14th, March 2024 under the provisions of the Company Act, 2013 with the Registrar of Company as private limited company. Its registered office is at Plot No-34, Second Floor, Dwarka Sector-3, New Delhi-110078.

,Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers, Manufacture of self-propelled railway or tramway coaches.

**3. Acme & Vibgyor JV Private Limited:** the subsidiary company (CIN:U29200DL2024PTC428300) incorporated on 14th, March 2024 under the provisions of the

Company Act, 2013 with the Registrar of Company as private limited company. Its registered office is at Plot No-34, Second Floor, Dwarka Sector-3, New Delhi-110078.

The Restated Financial information relate to Acme India Industries Limited (hereinafter referred to as the "Parent Company") and its subsidiaries (these group entities

and the Parent Company hereinafter collectively referred to as "the Group") for the year ended March 31, 2025 and March 31, 2024.

**B. Consolidation Principles**

The Consolidated Financial Statements relate to Acme India Industries Limited (hereinafter referred to as the "Parent Company") and its subsidiaries (these group entities and the Parent Company hereinafter collectively referred to as "the Group"). In the preparation of these Consolidated Financial Statements, investments in Subsidiary have been accounted for in accordance with AS 21 (Consolidated Financial Statements) issued by the ICAI. The Consolidated Financial Statements are prepared on the following basis-

(a) Subsidiary Company are consolidated on a line-by-line basis by adding together the book values of the like items of assets, liabilities, income and expenses after

eliminating all significant intra-group balances and intra-group transactions and also unrealized profits or losses, except where cost cannot be recovered.

(b) All the Subsidiary Company, the Company, in which Acme India Industries Limited has an ownership of more than one half of voting power or otherwise has power to exercise control over the operations to obtain economic benefits are considered for consolidation except where the control is intended to be temporary and where the control is as per Joint Venture agreement.

(c) The difference between the cost to the Company of investment in Subsidiary and the proportionate share in the equity of the subsidiary as at the date of acquisition of stake is recognized in the consolidated financial statements as Goodwill or Capital Reserve, as the case may be. Goodwill has been recorded to the extent that the cost of acquisition, comprising purchase consideration and transaction costs, exceeds the book value of net assets in each acquired Company.

(d) Minorities' interest in net profits, if any, of consolidated subsidiary for the financial year ended March 31, 2025 is identified and adjusted against the income in order to arrive at the net income attributable to the shareholders of the Company. Their share of net assets is identified and presented in the Consolidated Balance Sheet separately. The losses applicable to the minority in a consolidated subsidiary may exceed the minority interest in the equity of the subsidiary. The excess, and any further losses applicable to the minority, are adjusted against the majority interest except to the extent that the minority has a binding obligation to, and is able to, make good the losses. If the subsidiary subsequently reports profits, all such profits are allocated to the majority interest until the minority's share of losses previously absorbed by the majority has been recovered.

(e) As far as possible, the consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented, to the extent possible, in the same manner as the Parent Company's stand-alone financial statements. Differences in accounting policies are disclosed separately.

(f) The financial statements of the entities used for the purpose of consolidation are drawn up to reporting date as that of the Parent Company i.e. March 31, 2025.

(g) As per Accounting Standard Interpretation (ASI)-15 on Notes to the Consolidated Financial Statements, only the notes involving items which are material need to be disclosed. Materiality for this purpose is assessed in relation to the information contained in the consolidated financial statements. Further, additional statutory information disclosed in separate financial statements of the subsidiary and/or a parent having no bearing on the true and fair view of the consolidated financial statements need not be disclosed in the consolidated financial statements.





The group has following investment in subsidiary:

Name of the Company	Country of Incorporation	Relationship	Ownership Interest March 31, 2025	Ownership Interest March 31, 2024	Ownership Interest March 31, 2023
Carril Solutions Private limited	India	Subsidiary	-	60.00%	-
ACVI Joint Venture Private Limited	India	Subsidiary	51.04%		-
Acme & Vibgyor JV Private Limited	India	Subsidiary	51.53%		-

The Restated Financial Information for the year ended March 31, 2024 doesn't include profit / (loss) shares in respect of two Joint Ventures,i.e., ACVI Joint Venture Private Limited and Acme & Vibgyor JV Private Limited, of Holding Company as both are not operating during the financial year ended March 31, 2024 and no financial statements prepared for the year.

During the FY 2024-25 dated November 11 2024, ACME India Industries Ltd. has sold its share holding in Carril solutions Pvt. Ltd. So the derecognition impact has been taken in Restated Financial Information.

**Note 2: Significant Accounting Policies to Restated Financial Information**

**a. Basis of preparation of Restated Financial Information**

The Restated Statement of Consolidated Assets and Liabilities as at March 31,2025 , March 31, 2024 and Restated Statement of Standalone Assets and Liabilities as at March 31, 2023 the Restated Statements of Consolidated Profit and Loss, the Consolidated Restated Cash Flow Statement for the year ended March 31,2025 , March 31, 2024 and the Restated Statements of Standalone Profit and Loss, the Restated Standalone Cash Flow Statement for the year ended March 31, 2023, the Summary Statement of Significant Accounting Policies, the Notes and Annexures as forming part of these Consolidated Restated Restated Financial Statement (collectively, the "Consolidated Restated Financial Information"), as approved by the Board of Directors of the company.

These Restated Financial Information are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant Rule . All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of operations and time difference between the provision of services and realization of cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

**b. Use of Estimates**

The preparation of the Restated Financial Information in conformity with GAAP requires that the management of the Company make estimates and assumptions that affect the reported accounts of income and expense of the period, reported value of assets and liabilities and disclosures relating to contingent assets and liabilities as of date of the Restated Financial Information. Examples of such estimates include provision for doubtful debts, period of utility of tangible/intangible assets etc. Actual results may differ from these estimates.

**c. Accounting Convention**

The Restated Financial Information of the Company have been prepared under the historical cost convention, in accordance with generally accepted accounting principles in India (Indian GAAP) on an accrual basis. The Company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounts) Rules, 2021, and the relevant provisions of the Companies Act, 2013, to the extent applicable and the guidance notes, standards issued by the Institute of Chartered Accountants of India. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

**d. Property, Plant and Equipments ('PPE') and Intangible Assets**

PPEs are stated at actual cost, after reducing accumulated depreciation and impairment loss. Direct costs are capitalized until the assets are ready for use and include financing costs relating to any borrowing attributable to acquisition of construction of those assets which necessarily take a substantial period of time to get ready for their intended use. Capital work in progress includes the cost of PPEs that are not yet ready for their intended use.

Intangible assets, if any, are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment.

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in statement of profit and loss.

**e. Depreciation, Amortisation and Impairment**

Depreciation on PPE is determined based on the estimated useful life of the assets using the written down value method as prescribed under Schedule II to the Company Act, 2013. Individual assets costing less than Rs. 5000 are depreciated within a year of acquisition. Depreciation on assets purchased/sold during the period is proportionately charged.

Class of Assets	Estimated useful life (in Years)
Plant and Machinery	15
Computer and Server	3
Office Equipments	5
Vehicles	8
Furniture Fixture	10
Software and Licenses	3



Intangible assets are amortized over their useful life on a straight-line method.

An item of PPE is de-recognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising from the disposal or retirement of an item of PPE is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in the Statement of Profit and Loss.

The assets or group of assets (cash generating unit) are reviewed for impairment at each Balance Sheet date. In case of such any indication, the recoverable amount of these assets or group of assets is determined and if such recoverable amount of the assets or cash generating unit to which the assets belong is less than it's carrying amount, the impairment loss is recognized by writing down such assets to their recoverable amount.



#### **f. Employee benefits**

Short Term benefits are recognized as an expense at the undiscounted amount in the statement of Profit and Loss of the year in which related service is rendered. Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, performance incentives and compensated absences which are expected to occur in next twelve months. The undiscounted amount of short-term employee benefits to be paid in exchange for employee services is recognised as an expense as the related service is rendered by employees.

#### **Long Term Benefits**

##### **(1) Provident Fund and Employees' State Insurance Schemes - Defined Contribution Plan**

All employees of the Group are entitled to receive benefits under the Provident Fund, which is a defined contribution plan. Both the employee and the employer make monthly contributions to the plan at a predetermined rate (presently 12%) of the employees' basic salary. These contributions are made to the fund administered and managed by the Government of India. In addition, some employees of the Group are covered under the employees' state insurance schemes, which are also defined contribution schemes recognized and administered by the Government of India.

The Company's contributions to both these schemes are expense off in the Statement of Profit and Loss. The Company has no further obligations under these plans beyond its monthly contributions.

##### **(2) Gratuity - Defined Benefit Plan**

The Group provides gratuity to all the eligible employees. The benefit is in the form of lump sum payments to vested employees on retirement, on death while in employment, or termination of employment for an amount equivalent to 15 days salary payable for each completed year of service. Vesting occurs on completion of five years of service. Liability in respect of gratuity is determined using the projected unit credit method with actuarial valuations as on the Balance Sheet date and gains/losses are recognised immediately in the Statement of Profit and Loss.

##### **(3) Leave Encashment- Other long-term benefit**

Liability in respect of leave encashment is determined using the projected unit credit method with actuarial valuations as on the Balance Sheet date and gains/losses are recognised immediately in the Statement of Profit and Loss.

#### **g. Investments**

Investments which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments. Current investments are carried in the Restated Financial Information at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

#### **h. Inventories**

All finished goods are valued at lower of cost and net realizable value. Cost of inventories is determined on first in first out basis. Scrap is valued at net realizable value. Net realizable value is the estimated selling price in the ordinary course of business. Unrealised gain on subsidiary's closing stock is eliminated in the Restated Financial Statement.

#### **i. Cash Flow Statements**

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non- cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities are segregated.

#### **j. Earnings Per Share**

Basic earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

#### **k. Revenue recognition**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Group and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

##### **Sale of goods**

Sales are stated net of returns and goods and service tax.

Revenue from sales of coach items and other components are recognised when products are inspected and certified by buyer and Company is eligible to bill to buyer and all significant risks and rewards related to ownership of the products are transferred to the customers.

Revenue is recognized when no significant uncertainty as to its determination or realisation exists.

The Company recognizes revenue under bill-and-hold arrangements when risks and rewards transfers and the reason for the arrangement is substantive, the product is separately identified as belonging to the customer, the product is ready for physical transfer, and it does not have the ability to use the product or direct it to another customer. The transaction price of goods sold, and services rendered is net of returns and allowances, trade discounts and volume rebates offered by the Company as part of the contract.

The Company recognizes unbilled revenue in respect of goods sold or services rendered, but billing has not been raised as at the reporting date. Revenue is recognized when significant risks and rewards of ownership are transferred, or when the services are performed, and no significant uncertainty exists regarding the amount of consideration or its ultimate collection, in accordance with Accounting Standard (AS-9) - Revenue Recognition. Such unbilled revenue is carried at the transaction value, net of returns, allowances, trade discounts, and volume rebates, wherever applicable.

##### **Income from Job work/Services**

Revenue from Job work/ Services is recognized when the contractual obligation is fulfilled, and goods/services are delivered to the contractee.

##### **Interest**

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable rate of interest. Interest income is included under the head "Other Income" in the statement of profit and loss.

##### **Other Income**

Dividend from investments is recognized as and when a right to receive payment is established.

Other Income is accounted for on accrual basis except, where the receipt of income is uncertain.





#### **l. Income taxes**

The accounting treatment for the Income Tax in respect of the Company's income is based on the Accounting Standard on 'Accounting for Taxes on Income' (AS-22). Tax expense comprises both current and deferred taxes. Current tax is provided for on the taxable profits of the year at applicable tax rates. Deferred income taxes reflect the impact of timing differences between taxable income and accounting income for the year and reversal of timing difference of earlier years.

Deferred Tax is measured based on the tax rates and tax laws enacted or substantially enacted at the Balance Sheet date. Deferred tax assets are recognized only to the extent that sufficient future taxable income will be available against which deferred tax assets can be realized. Unrecognized deferred tax assets of the earlier years are re-assessed and recognized to the extent it has become reasonably certain that future taxable income will be available against which such deferred tax assets can be realized.

#### **m. Provisions, Contingent Liabilities and Contingent Assets**

Provisions are recognized when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

Contingent liabilities are disclosed in the Restated Financial Information by way of notes to accounts, unless the possibility of an outflow of resources embodying economic benefit is remote.

Contingent assets are neither recognized nor disclosed in the Restated Financial Information.

#### **n. Cash & Cash Equivalents**

Cash comprises cash on hand and demand deposits with bank. Cash equivalents are short term balances (with an original maturity of three months or less from the date

of acquisition) highly liquid investments that are readily convertible into known amounts of cash, which are subject to insignificant risk of changes in value.

#### **o. Leases**

(a) Finance Lease or similar arrangements, which effectively transfer to the Group substantially all the risks and benefits incidental to ownership of the leased item, are capitalized and disclosed as leased assets. Finance charges are charged directly against income.

(b) Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items are classified as operating leases. Operating lease

payments are recognized as an expense in the statement of profit and loss or on a basis, which reflects the time pattern of such payment appropriately.

#### **p. Foreign Currency Transactions**

(a) Transactions denominated in foreign currency are normally recorded at the exchange rate prevailing at the time of the transactions.

(b) Monetary items denominated in foreign currency at the year-end are translated at the year-end rate.

(c) Any income or expense on account of exchange difference between the date of transaction and on settlement or on translation is recognised in the profit and loss account as income or expense.

#### **q. Customs Duty**

Custom Duty is accounted for on accrual basis. Accordingly, provision for Custom Duty is made in the accounts for goods imported and lying in bonded warehouse.

#### **r. Segment Reporting**

Segments are identified in line with the Accounting Standard on Segment Reporting (AS-17) taking into account the organization structure as well as the differential risk and returns of the segments. The un-allocable items include income and expenses items which are not directly identifiable to any segment and therefore not allocated to any business segments.

#### **s. Borrowing Cost**

Borrowing costs that are directly attributable to the acquisition, construction or production of the qualifying asset, if any, are capitalized as a part of the cost of such asset. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use. Other borrowing costs are recognized as an expense in the period in which they are incurred.

#### **t. Other Accounting Policies**

These are consistent with the generally accepted accounting principles.

#### **Note 3. Adoption in accounting policies in the years covered in the restated financials**

There was an adoption in the accounting policies which required adjustments in the Restated Financial Statements, except for the following:

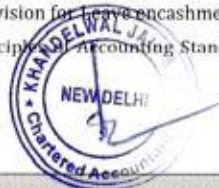
(a) The Company had adopted the provisions of Accounting Standard - 15 "Employee Benefits" in respect of provisioning for gratuity in its historical financial statements up to the year ended 31st March 2023. Accordingly, no provision for gratuity liability was recognized in the books of account for those periods. In the Restated Financial Statements, the Company has applied the principles of Accounting Standard - 15, and appropriate provision for gratuity has been made in accordance with the standard.

(b) The had adopted the provisions of Accounting Standard - 15 "Employee Benefits" in respect of provisioning for Leave encashment in its historical financial statements up to the year ended 31st March 2023. Accordingly, no provision for leave encashment liability was recognized in the books of account for those periods. In the Restated Financial Statements, the Company has applied the principles of Accounting Standard - 15, and appropriate provision for Leave encashment has been made in accordance with the standard.

#### **Note -4 Notes To Restated Financial Information**

##### **a. Auditors' Remuneration**

Particulars	Consolidated		Standalone
	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
Statutory Audit Fees	10.00	10.75	4.00
Tax Audit Fees	2.50	2.75	-
Certification	1.44	-	-
Other Services	0.95	-	-
<b>Total</b>	<b>14.89</b>	<b>13.50</b>	<b>4.00</b>





b. The management has confirmed that adequate provisions have been made for all the known and determined liabilities and the same is not in excess of the amounts reasonably required to be provided for.

c. Balances of the trade receivables and trade payables are subject to confirmations from the respective parties and consequential reconciliations/adjustments arising there from, if any. The management however doesn't expect any material variances.

**d. Impact of Audit Qualifications/Observations in Statutory Auditor's Report on Financial Statements**

There have been no audit qualifications/observations in Statutory Auditor's Report for F.Y. 2024-25, 2023-24, 2022-23 which requires adjustments in restated financial information.

e. The financial statements including other financial information have been prepared after making such regroupings and adjustments, considered appropriate to comply with the same. As result of these regroupings and adjustments, the amount reported in the financial statements/information may not necessarily be same as those appearing in the respective audited financial statements for the relevant years.

**f. Employee benefits:**

The Company has adopted the Accounting Standard 15 on Employee Benefits as per an actuarial valuation carried out by an independent actuary, the same has not been applicable for the subsidiaries i.e ACVI joint venture Pvt. Ltd., ACME & Vibgyor JV Pvt. Ltd. and Carril Solutions Pvt. Ltd.. The disclosures as envisaged under the standard are given at Annexure - X.

**g. Provisions, Contingent Liabilities and Contingent Assets (AS 29)**

A disclosure for a contingent liability reported in the notes to Restated Financial Information when there is a possible obligation that may, require an outflow of the Company's resources.

Contingent liabilities and commitments (to the extent not provided for) is disclosed in Annexure - XXXIII of Restated Financial Information.

**h. Related Party Disclosure (AS 18)**

Related party transactions are reported as per AS-18 of Companies (Accounting Standards) Rules, 2021, as amended, in the Annexure - XXXV of Restated Financial Information.

**i. Accounting For Taxes on Income (AS 22)**

Deferred Tax liability/Asset in view of Accounting Standard - 22: "Accounting for Taxes on Income" as at the end of the year is reported as in Annexure - IX of Restated Financial Information.

**j. Earnings Per Share (AS 20):**

Earnings per Share have been calculated is reported in the Annexure - XXXII of Restated Financial Information.

**k. Disclosure under Micro, Small and Medium Enterprises Development Act, 2006**

Disclosure of the outstanding dues of Micro or Small-Scale Industrial Enterprise(s) as per The Micro, Small & Medium Enterprise Development Act-2006, the Company has disclosed in the Annexure - XXXX of Restated Financial Information.

**l. Provision for income tax:** During the restatement, the Income tax provision was recalculated on restated Profit of respective year as per the prevailing tax rates, accordingly the effect of revised income tax provision has been made in the Restated Statement of Profit and Loss. Short/(Excess) provision has adjusted in respective year. refer Annexure - XXXVI of the Restated Financial Information.

**m. Business Acquisition and Director Loan**

During the acquisition of the proprietorship concern M/s ACME India, all assets and liabilities were taken over by the Company in accordance with the terms of the "Agreement for takeover of firm by company," based on a valuation report dated January 18, 2022. The net consideration of ₹811.20 lakhs was discharged through the issuance of 81,12,000 equity shares of ₹10 each. Subsequently, during the course of operations, it was identified that certain personal assets amounting to ₹1,824.72 lakhs and certain unidentified liabilities amounting to ₹3,543.61 lakhs originally pertaining to the proprietor had been inadvertently transferred to the Company at the time of takeover. As these balances do not pertain to the Company, appropriate adjustments have been made during the year by transferring the respective amounts to the Director's Loan Account.

**n. Segment Reporting**

The Company is engaged mainly in the business of refurbishment of old coaches and interior furnishing of new Passenger Rail Coaches and the same is considered as single reportable primary segment as per Accounting Standard 17 "Segment Reporting". Further, Company caters only Indian market, therefore, no reportable Geographical Segment.

**o. Details of loans given, investments made and guarantee given under section 186(4) of the Companies Act, 2013**

Particulars	Consolidated		Standalone
	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
Loan Given	302.25	231.37	336.33
Investment Made	-	10.26	-

**p. Director Remuneration**

Particulars	Consolidated ₹		Standalone
	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
Salary, Perquisites and other contributions	386.53	72.00	72.00



**q. ADDITIONAL INFORMATION TO THE FINANCIAL STATEMENTS:-**

(i)

Value of imports calculated on C.I.F. basis by the company during the financial year in respect of:

Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Imports of Goods	123.31	24.84	
Imports of Services	-	-	
Total	123.31	24.84	



(ii)

Value of Export by the company during the financial year in respect of :			
Particulars	Consolidated		Standalone
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Exports of Goods	-	-	-
Exports of Services	-	-	-
Total	-	-	-

## (iii) Expenditure in foreign currency details

Particulars	Consolidated				Standalone		
	Foreign Currency	INR (Rs.)	Foreign Currency	INR (Rs.)	Foreign Currency	INR (Rs.)	INR (Rs.)
Raw Material Purchased (\$)	0.01	6.19	-	-	-	-	-
Raw Material Purchased (€)	1.27	117.13	0.26	24.36	-	-	-
Custom Duty	-	13.25	-	2.93	-	-	-
Capital Goods Purchased	-	-	-	-	-	-	-
Quality & Inspection Charges	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-
Commission Expenses	-	-	-	-	-	-	-
Outward Remittance Charges	-	-	-	-	-	-	-
Trade Fair Expenses	-	-	-	-	-	-	-
Travelling Expenses	-	-	-	-	-	-	-

r. Lease payments under non-cancelable operating leases have been recognised as an expense in the Profit & Loss Account. Minimum obligation on lease amount payable as per rental stated in respective agreement are as follows.

Particulars	Consolidated		Standalone
	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
Payable Not later than one year	7.72	97.32	87.85
Payable later than one year and not later than 5 years	-	7.72	100.35
Payable later than 5 years	-	-	-
Total	7.72	105.04	188.20

s. The Company has carried out an Impairment Test on its Fixed Assets as on 31.3.2025 and the Management is of the opinion that there is no asset for which impairment is required to be made as per AS-28 - "Impairment of Assets" (Previous year 2023-24 & 2022-23- Rs. Nil).

t. Statement of Net Assets & Profit/ (Loss) Attributable to Owners and Minority Interest (as per para 2 of general instruction for the preparation of consolidated financial statements to Division I of Schedule III of Companies Act' 2013)

Name of Enterprises	Relationship	For the Year ended 31st, March, 2025			
		Net Assets, i.e. total assets minus		Share in Profit & Loss	
		As % of Consolidated net Assets	Amount (₹ in Lakhs)	As % of Consolidated Profit & Loss	Amount (₹ in Lakhs)
Acme India Industries Ltd	Parent company	101.43%	5606.46	108.04%	1,777.99
ACVI joint venture Pvt. Ltd.	Indian Subsidiary	0.151%	8.37	-0.10%	(1.63)
ACME & Vibgyor JV Pvt. Ltd.	Indian Subsidiary	-1.59%	(87.62)	-5.93%	(97.63)
Carril Solution Pvt. Ltd.	Indian Subsidiary	0.00%	-	-2.01%	(33.06)

Name of Enterprises	Relationship	For the Year ended 31st, March, 2024			
		total liabilities		Share in Profit & Loss	
		As % of Consolidated net Assets	Amount (₹ in Lakhs)	As % of Consolidated Profit & Loss	Amount (₹ in Lakhs)
Acme India Industries Ltd	Parent company	100.25%	3643.78	100.48%	1897.43
Carril Solutions P. Ltd	Indian Subsidiary	-0.25%	(9.20)	-0.48%	(9.20)





u. Other Statutory Information

- i) There is no immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the Company.
- ii) The Company has not revalued its Property, Plant & Equipment during the current year. The Company has not revalued its intangible assets during the current or previous year.
- iii) The Company does not have any investment in properties.
- iv) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- v) The Company has not advanced any loans or advances in the nature of loans to specified persons viz. promoters, directors, KMPs, related parties; which are repayable on demand or where the agreement does not specify any terms or period of repayment.
- vi) The Company has utilised funds raised from borrowings from banks for the specific purposes for which they were taken.
- vii) The Company has been sanctioned working capital limits from banks or financial institutions on the basis of security of current assets and the quarterly returns or

statements filed by the Company with such banks or financial institutions are in agreement with the books of account of the Company except as mentioned hereunder:  
F.Y. 2024-25

Qtr Ended	Particular	Amount as Reported in Quarterly Return/ Statement (Lakhs)			Amount as Per Unaudited Books (Lakhs)	Difference	Reason for Difference
		ICICI BANK	HDFC Bank	Kotak Bank			
30/06/2024	Trade Receivable	10,587.86	10,587.86	10,587.86	10587.59	0.27	-
	Inventory	1,056.65	1,056.65	1,056.65	1,056.65	-	-
	Security Deposit	556.00	556.00	556.00	1,028.23	-472.23	Security deposit has been taken for 1 year only in DP statement
30/09/2024	Trade Receivable	4,803.18	4,803.18	4,803.18	7,730.36	-2,927.18	Debtors in DP statement has been taken as on September 27, 2024
	Inventory	1,497.92	1,497.92	1,497.92	1,497.92	-	-
	Security Deposit	2,688.21	2,688.21	2,688.21	3,042.61	-354.40	Security deposit has been taken for 1 year only in DP statement
31/12/2024	Trade Receivable	3,716.12	3,716.12	3,716.12	4,584.86	-868.74	Wrongly computed by the management
	Inventory	2,735.30	2,735.30	2,735.30	2,735.30	-	-
	Security Deposit	1223.37	1223.37	1223.37	701.54	521.83	Security deposit has been taken for 1 year only in DP statement
31/03/2025	Trade Receivable	8,484.21	8,484.21	8,484.21	-	8,484.21	Due to unbilled revenue and sale has been taken as on March 30, 2025
	Inventory	2,679.17	2,679.17	2,679.17	0.00	2,679.17	Due to unbilled revenue
	Security Deposit	393.97	393.96	393.96	705.35	-311.39	Security deposit has been taken for 1 year only in DP statement

F.Y. 2023-24

Qtr Ended	Particulars	Amount as reported in Quarterly Return/ Statement (Lakhs)			Amount as Per Unaudited Books (Lakhs)	Difference	Reason for Difference
		IndusInd Bank	HDFC Bank Ltd	Kotak Bank Ltd			
6/30/2023	Trade Receivable	3,611.79	3,611.79	3,611.79	3,686.29	74.50	Indian railways
	Inventory	2,695.77	2,695.77	2,695.77	2,695.77	-	-
	Security Deposit	-	-	-	-	-	-
9/30/2023	Trade Receivable	2,985.47	2,985.47	2,985.47	2,969.08	(16.39)	Provisional given to Bank
	Inventory	2,783.21	2,783.21	2,783.21	2,783.21	-	-
	Security Deposit	464.03	464.03	464.03	279.38	(184.65)	EMD converted into SD or refunded
12/31/2023	Trade Receivable	2,607.20	2,607.20	2,607.20	2,606.87	(0.33)	Provisional given to Bank
	Inventory	3,195.86	3,195.86	3,195.86	3,195.86	-	-
	Security Deposit	626.88	626.88	626.88	309.65	(317.23)	EMD converted into SD or refunded
3/31/2024	Trade Receivable	14,055.65	14,055.65	14,055.65	15,374.99	1,319.34	Indian railways
	Inventory	946.81	946.81	946.81	812.95	(133.86)	Provisional given to Bank
	Security Deposit	422.23	422.23	422.23	212.11	(210.12)	or refunded

F.Y. 2022-23

Qtr Ended	Particulars	Amount as reported in Quarterly Return/ Statement (Lakhs)			Amount as Per Unaudited Books (Lakhs)	Difference	Reason for Difference
		IndusInd Bank	HDFC Bank Ltd	Kotak Bank Ltd			
3/31/2023	Trade Receivable	8,399.57	-	-	7,812.36	-587.21	Provisional given to Bank
	Inventory	525	-	-	1,338.68	813.68	Provisional given to Bank
	Security Deposit	-	-	-	-	-	-





- viii) The Company has not been declared as a wilful defaulter by any lender who has powers to declare a Company as a wilful defaulter at any time. During the financial year or after the end of reporting period but before the date when financial statements are approved.
- ix) The Company does not have any transactions with struck-off companies.
- x) The Company does not have any transaction or undisclosed income which are reported by tax authorities under any assessment year under tax Assessment (such as, search or survey or any other relevant provisions) under the income tax Act- 1961 and rules made thereunder.
- xi) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- xii) The Company and Subsidiary has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.
- xiii) The Company does not have any charges or satisfaction which is yet to be registered with the Registrar of Companies (ROC) beyond the statutory period except below

Name of Lender	Purpose	Sanctioned Amount	Rate of Interest	Primary & Collateral Security	Re-Payment Schedule	As at 31st March 2025	As at 31st March 2024	As at 31st March 2023
Industrial Development Bank of India Limited. (IDBI)	For the Purpose of Working Capital	177.19	8%	OD Limit has been sanctioned against the fixed deposit amount Rs.1,77,19,000/-	Repayable on Demand	172.18	154.51	155.96

- xiv) The Company has not filed any scheme of arrangements in terms of section 230 to 237 of the Companies Act, 2013 during the year.
- xv) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
- (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- xvi) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
- (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
- (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- xvii) The balances of trade receivable, trade payables, security deposits and advances given are subject to confirmation & reconciliation.

#### Note -5 Material adjustments (as per the ICDR regulation)

Appropriate adjustments have been made in the restated financial statements, whenever required, by reclassification of the corresponding items of assets, liabilities

and cash flow statement, in order to ensure consistency and compliance with ICDR regulation.

The Summary of results of restatements made in the audited financial statements of the Company for the respective years and their impact on the profit/(losses) of the Company is as under.

#### Reconciliation of Restated Profit:

Adjustment for	Consolidated		Standalone
	For the year ended March 31, 2025	For the year ended March 31, 2024	For the year ended March 31, 2023
<b>Net profit/(Loss) after tax as per Audited Profit &amp; Loss Account</b>	<b>1,579.75</b>	<b>1,888.22</b>	<b>805.07</b>
<b>Adjustment for:</b>			
Preliminary Expense	-	11.55	3.86
Employee Benefits	-	16.89	(16.89)
MSME Interest	37.40	(6.30)	(31.10)
Depreciation	0.51	0.44	(0.96)
Deferred Tax	(81.55)	79.12	2.02
Provision for Income Tax	109.56	(69.19)	(5.55)
Net adjustments in profit and loss account			
<b>Net Profit/(Loss) after Tax as Restated</b>	<b>1,645.68</b>	<b>1,920.73</b>	<b>756.45</b>

#### Reconciliation of Equity & Reserves :

Adjustment for	For the year ended March 31, 2025	For the year ended March 31, 2024	For the year ended March 31, 2023
<b>Equity &amp; Reserves as per Audited Balance Sheet</b>	<b>5,502.13</b>	<b>3,616.57</b>	<b>1,620.36</b>
<b>Adjustment for:</b>			
Opening Balance	(31.23)	(63.73)	(15.12)
Due to change in P&L	65.92	32.51	(48.61)
Prior period adjustments	-	(22.54)	-
<b>Round Off</b>			
<b>Net adjustments</b>			
<b>Equity &amp; Reserves as per Restated Balance Sheet</b>	<b>5,536.82</b>	<b>3,562.80</b>	<b>1,556.61</b>





**Explanation to Adjustments:**

a) Adjustment of MSME Interest: During the Restatement the company provided the interest on outstanding balance due to MSME creditors, for the FY 2023.

b) Adjustment of Deferred tax: Calculation for the deferred tax has been rectified.

c) **Adjustment of Provision for income tax:** During the restatement, the Income tax provision was recalculated on restated Profit of respective year as per the prevailing tax rates, accordingly the effect of revised income tax provision has been made in the Restated Statement of Profit and Loss. Short/(Excess) provision has adjusted in respective year.

d) Adjustment of Income tax of earlier year: During the restatement, income tax are charged to respective year to which it relates and accordingly, necessary adjustments are made in Restated Statement of Profit & Loss.

As per our report of even date attached

For Khandelwal Jain & Co.  
Chartered Accountants  
Firm Registration No. 105049W

For and on behalf of the Board of Directors

  
Naveen Jain  
Partner  
Membership No. 51159



  
Suraj Pandey  
Director  
DIN-03062371

  
Radhey Shyam Vishwakarma  
Chief Financial Officer  
PAN: ADQPV8533Q

  
Sadhvi Pandey  
Director  
DIN-07883374

  
Pankaj Yadav  
Company Secretary



Place : New Delhi  
Date : September 27, 2025  
UDIN

25511596 BMIWAN 3936