

Ramanand & Associates

Chartered Accountants

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INDEPENDENT AUDITOR'S EXAMINATION REPORT ON THE RESTATED FINANCIAL STATEMENTS OF ACME UNIVERSAL SAFEZONE 9 LIMITED

To,
The Board of Directors,
ACME UNIVERSAL SAFEZONE 9 LIMITED
(formerly Acme Universal Safezone 9 Private Limited)
Near 12 Shop, Girwai naka, A.B. Road, Gwalior,
Madhya Pradesh, India-474001

Dear Sirs,

1. We, M/s **Ramanand & Associates** have examined the attached **Restated Statements of Assets & Liabilities of M/s ACME UNIVERSAL SAFEZONE 9 LIMITED (formerly Acme Universal Safezone 9 Private Limited)** as at March 31, 2026 March 31, 2025, March 31, 2024 and Restated Statement of Profit and Loss and Restated Statement of Cash Flows for the financial years ended on March 31, 2026, March 31, 2025, March 31, 2024 (collectively referred to as the “Restated Summary Statements” or “Restated Financial Statements”) annexed to this report and initialed by us for identification purposes. These Restated Financial Statements have been prepared by the management of the Company and approved by the board of directors at their meeting held on July 24, 2026 for the proposed Initial Public Offering (“SME IPO”) of Equity Shares on SME Platform of BSE Limited (“BSE SME”) of the Company.
2. The Restated Financial Statements have been prepared in accordance with the requirements of:
 - Section 26 of Part I of Chapter III to the Companies Act, 2013 (“the Act”) read with Companies (Prospectus and Allotment of Securities) Rules 2014, as amended from time to time.
 - The Securities and Exchange Board of India [“SEBI”] (Issue of Capital and Disclosure Requirements) Regulations 2018 (“ICDR Regulations”) and related amendments /clarifications from time to time issued by the SEBI

- The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("ICAI"), as amended from time to time (the "Guidance Note").
3. The Company's Board of Directors is responsible for the preparation of the Restated Financial Statements for the purpose of inclusion in the Draft Prospectus / Prospectus to be filed with Securities and Exchange Board of India, SME Platform of BSE Limited and Registrar of Companies in connection with the proposed SME IPO. The Restated Financial Statements have been prepared by the management of the Company on the basis of preparation stated in Notes to the Restated Financial Statements. The respective Board of Directors of the Company responsibility includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Statement. The respective Board of Directors are also responsible for identifying and ensuring that the company complies with the Act, ICDR Regulations and the Guidance Note.
4. We have examined such Restated Financial Statements taking into consideration:
- The terms of reference to our engagement letter with the Company requesting us to carry out the assignment, in connection with the proposed SME IPO of the company; and
 - The Guidance Note also requires that we comply with ethical requirements of the Code of ethics issued by ICAI;
 - Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Information;
 - the requirement of Section 26 of the Act, and the SEBI ICDR Regulations.
 - Our work was performed solely to assist you in meeting your responsibility in relation to your compliance with the Act, SEBI ICDR and the Guidance Note in connection with the issue.
5. These Restated Financial Information have been compiled by the management from:
- Audited financial statements of the Company as at March 31, 2026, March 31, 2025, and March 31, 2024 prepared in accordance with the Accounting Standards (referred to as "AS") as prescribed under Section 133 of the Act read with Companies (Accounting Standards) Rules, as amended, and other accounting principles generally accepted in India, which have been approved by the Board of Directors at their meeting.

6. Based on our examination and according to the information and explanations given to us we report that the Restated Financial Information:

- have been prepared after incorporating adjustments for the changes in accounting policies, material errors and regrouping/reclassifications to reflect the same accounting treatment as per the accounting policies and grouping/classifications followed as at and for the financial years ended March 31, 2026, March 31, 2025 and March 31, 2024;
- have been prepared in accordance with the Act, ICDR Regulations and the Guidance Note.
- an extra-ordinary item that needs to be disclosed separately in the accounts and have been disclosed accordingly.
- There are no qualification in the Audit Report which required any adjustments.
- There was no change in accounting policies which needs to be adjusted in the restated financial statements.
- The Company's Financial Statement for the financial year ended March 31, 2026, March 31, 2025 and March 31, 2024 which have been approved by the Board of Directors at their meeting respectively and books of accounts underlying those financial statements and other records of the Company, to the extent considered necessary for the preparation of the Restated Financial Statement of the Company for the financial year ended on March 31, 2025 and March 31, 2024 have been audited by Solanki Singh and Company, being Statutory Auditors of the Company and had issued unqualified reports for these years.
- We have audited the special purpose financial information of the Company for the year ended March 31, 2025 prepared by the Company in accordance with the AS for the limited purpose of complying with the requirement of getting its financial statements audited by an audit firm holding a valid peer review certificate issued by the "Peer Review Board" of the ICAI as required by ICDR Regulations in relation to proposed IPO. We have issued our report dated July 22, 2026 on these special purpose financial information to the Board of Directors who have approved these in their meeting held on July 22, 2026.

7. In accordance with the requirements of the Act including the rules made there under ICDR Regulations, Guidance Note and engagement letter, we report that:

- The "Restated Statement of Asset and Liabilities" of the Company for the financial year ended on March 31, 2026, March 31, 2025 and March 31, 2024 examined by us, as set out in **Annexure I** to this report read with Significant Accounting Policies in **Annexure IV** has been arrived at after making such adjustments and regroupings to the

financial statements of the Company, as in our opinion were appropriate and more fully described in notes to the Restated Summary Statements to this report.

- The “Restated Statement of Profit and Loss” of the Company for the financial year ended on at March 31, 2026, March 31, 2025 and March 31, 2024 examined by us, as set out in **Annexure II** to this report read with Significant Accounting Policies in **Annexure IV** has been arrived at after making such adjustments and regroupings to the financial statements of the Company, as in our opinion were appropriate and more fully described in notes to the Restated Summary Statements to this report.
 - The “Restated Statement of Cash Flows” of the Company for the financial year ended on at March 31, 2026, March 31, 2025 and March 31, 2024 examined by us, as set out in **Annexure III** to this report read with Significant Accounting Policies in **Annexure IV** has been arrived at after making such adjustments and regroupings to the financial statements of the Company, as in our opinion were appropriate and more fully described in notes to the Restated Summary Statements to this report.
8. The Restated Financial Statements of the Company have been compiled by the management from the financial statements of the Company for the financial year ended March 31, 2026, 2025 and 2024.
9. Annexures to the Restated Financial Statements of the Company:

Particulars	Annexures
Restated Statement of Assets and Liabilities	I
Restated Statement of Profit & Loss	II
Restated Statement of Cash Flows	III
Corporate Information, Summary of significant accounting policies and Other Explanatory Notes to Restated Summary Statement	IV
Notes to Restated Financial Statements	V
Other Notes to Restated Financial Statements	VI
Statement of Restatement Adjustments to Audited Financial Statements	VII

10. We, Ramanand & Associates, Chartered Accountants hold a valid Peer Review Certificate issued by the “Peer Review Board” of the Institute of Chartered Accountants of India (“ICAI”).
11. The preparation and presentation of the Financial Statements referred to above are based on the Audited Financial Statements of the Company and are in accordance with the provisions of the Act and ICDR Regulations. The Financial Statements and information referred to above is the responsibility of the management of the Company.

12. 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 other firm of Chartered Accountants nor should this report be construed as a new opinion on any of the financial statements referred to therein.
13. We have no responsibility to update our report for events and circumstances occurring after the date of the report.
14. In our opinion, the above financial information contained in **Annexure I to VII** of this report read with the respective Significant Accounting Policies and Notes to Restated Summary Statements as set out in Annexure IV are prepared after making adjustments and regrouping as considered appropriate and have been prepared in accordance with the Act, ICDR Regulations, Engagement Letter and Guidance Note.
15. Our report is intended solely for use of the management and for inclusion in the offer document(s) to be filed with SEBI, relevant stock exchange(s) and Registrar of Companies in connection with the proposed SME IPO. Our report should not be used, referred to, or distributed for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For Ramanand & Associates
Chartered Accountants
FRN:117776W

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by KARAN
VINODKUMAR
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Date: 2026.07.24
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CA Karan Verma

Partner

M.No:161335

Date:24.07.2026

UDIN: 26161335KWDMKC2065