

**ACME UNIVERSAL SAFEZONE 9
PRIVATE LIMITED**

PAN : AAOCA9432B

AUDIT REPORT

FINANCIAL YEAR : 2024-2025



SOLANKI SINGH & CO.

CHARTERED ACCOUNTANTS

**B-038, THIRD FLOOR, TOWER-B, A'S BOUQUET
SECTOR-132, NOIDA EXPRESSWAY, NOIDA, DELHI NCR
PH.: (120) 4484999 E-MAIL : profca2022@gmail.com**



CA (DR.) VIKAS SINGH SOLANKI

Chartered Accountant

M.Com, LLB, LLM, PhD, FCA, AICA, DISA

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B-038, Third Floor, Tower-B, ATS Bouquet, Sector-132, Noida Expressway
Noida – 201304, Delhi-NCR Email: profca2009@gmail.com
Ph.: (0120) 4484999 Mob.: 9424430000 www.solankica.com

INDEPENDENT AUDITORS REPORT

**TO
THE MEMBERS OF
ACME UNIVERSAL SAFEZONE 9 PRIVATE LIMITED
GWALIOR (MADHYA PRADESH)**

REPORT ON THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of **ACME UNIVERSAL SAFEZONE 9 PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March, 2025 and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025 its profit/loss and its cash flows for the year ended on that date,

- a) In the case of the balance sheet, of the state of affairs of the company as at March 31, 2025
- b) In the case of the Profit and Loss Account, of the profit for the period ended on that date and
- c) In the case of cash flow statement, for the cash flows for the year ended on that date
- d) And the changes in equity for the year ended on that date

Basis for Opinion

We conducted our audit in accordance with the Accounting Standards (AS) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.





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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S. No.	Key Audit Matter	Auditor's Response
1.	Nil	Nil

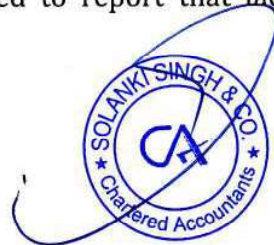
Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.





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Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards (AS) specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.





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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider





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quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards (AS) specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.





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- f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
- g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;





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(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

- v. No dividend have been declared or paid during the year by the company.
- vi. The company, in respect of financial year commencing on 1st April, 2024, has used such accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

Place: Noida

Date: 28.06.2025

For **Solanki Singh & Co.**
Chartered Accountants

FRN 004258C



CA (Dr.) Vikas Singh Solanki
M. No. 079538
UDIN : 25079538BMIEJN8411

ACME UNIVERSAL SAFEZONE 9 PRIVATE LIMITED
CIN- U19202MP2016PTC41903
BALANCE SHEET AS AT 31st MARCH 2025

S.NO.	PARTICULARS	NOTE	Amount (₹) in Lakhss	
			As At	
			March 31st, 2025	March 31st, 2024
I.	EQUITY AND LIABILITIES			
(1)	Shareholder's fund			
	(a) Share Capital	1	467.75	445.91
	(b) Reserves and surplus	2	5,356.02	4,209.66
	(c) Money received against share warrants			
(2)	Non-current Liabilities			
	(a) Long-term borrowings	3	4,964.80	4,450.93
	(b) Deferred tax liabilities (Net)			
	(c) Other Long term liabilities			
	(d) Long term Provisions			
(3)	Current Liabilities			
	(a) Short-term borrowings			
	(b) Trade payables	4		
	(i) Total outstanding dues of micro enterprises and small enterprises		1,135.60	0.00
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		1,259.59	2,325.73
	(c) Other current liabilities	5	376.56	377.09
	(d) Short-term provisions	6	256.14	286.31
			13,816.47	12,095.63
II.	ASSETS			
(1)	Non-current assets			
	(a) Property Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	7	6,227.96	4,876.46
	(ii) Intangible Assets			
	(iii) Capital Work in Progress			
	(iv) Intangible Assets under Developments			
	(b) Non-current investments			
	(c) Deferred tax assets (net)	8	78.08	78.01
	(d) Long-term loans and advances			
	(e) Other non-current assets			
(2)	Current assets			
	(a) Current Investments	9	2,891.63	2,776.54
	(b) Inventories	10	3,027.05	2,749.14
	(c) Trade receivables	11	25.37	4.47
	(d) Cash and cash equivalents	12	1,245.90	1,313.14
	(e) Short-term loans and advances	13	320.48	297.88
	(f) Other current assets			
			13,816.47	12,095.63

Significant Accounting Policies and Notes to Accounts as per Note 1.

Audit Report

As per our report of even date attached.

Place : Noida

Date : 28/06/2025

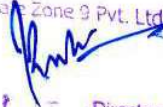
ACME Universal Safe Zone 9 Pvt. Ltd.



Director

NITIN TIWARI
Managing Director
DIN : 00852402

ACME Universal Safe Zone 9 Pvt. Ltd.



Director

RUCHI TIWARI
Director
DIN : 00852457

For Solanki Singh & Co.
Chartered Accountants
FRN : 004258C



Dr. Vikas Singh Solanki, FCA
M. No. 079538
UDIN : 25079538BMIEJN8411

ACME UNIVERSAL SAFEZONE 9 PRIVATE LIMITED
CIN- U19202MP2016PTC41903
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED AS ON 31st MARCH 2025

S.NO.	PARTICULARS	NOTE	Amount (₹) in Lakhss	
			2024-25	2023-24
I.	Revenue from operations	14	18,802.75	17,838.49
II.	Other Income	15	730.62	272.42
III.	Total Income (I+II)		19,533.38	18,110.92
IV.	Expenses:			
	Cost of materials consumed	16	13,269.93	12,391.05
	Manufacturing expenses	17	2,612.10	2,250.01
	Changes in inventories of finished goods, Work-in-progress and Stock-in-Trade			
	Employee Benefit Expenses	18	946.40	851.74
	Finance Costs	19	317.28	254.54
	Depreciation and Amortization Expenses	20	504.60	463.77
	Other Expenses	21	878.67	848.87
	Total Expenses		18,528.98	17,059.99
V.	Profit before exceptional and extraordinary items and tax (III-IV)		1,004.39	1,050.93
VI.	Exceptional items			
VII.	Profit before extraordinary items and tax (V-VI)		1,004.39	1,050.93
VIII.	Extraordinary Items			
IX.	Profit before tax (VII-VIII)		1,004.39	1,050.93
X.	Tax Expense:			
	(1) Current Tax		256.14	286.31
	(2) Deferred Tax		(0.08)	(18.97)
	(3) Preceding year tax		(4.88)	(2.48)
	(4) Income Tax refund Adjustment		-	-
XI.	Profit/(Loss) for the period from continuing operations (IX-X)		753.20	786.07
XII.	Profit/(Loss) from discontinuing operations			
XIII.	Tax expense of discontinuing operations			
XIV.	Profit/(Loss) from Discontinuing operations (after tax) (XII-XIII)			
XV.	Profit/(Loss) for the period (XI+XIV)		753.20	786.07
XVI.	Earnings per equity share:			
	(1) Basic		161.02	176.28
	(2) Diluted		161.02	176.28

Significant Accounting Policies and Notes to Accounts as per Note 1.

Audit Report

As per our report of even date attached.

Place : Noida

Date : 28/06/2025

ACME Universal Safe Zone 9 Pvt. Ltd.

ACME Universal Safe Zone 9 Pvt. Ltd.

For Solanki Singh & Co.

Chartered Accountants

FRN : 004258C



Director

NITIN TIWARI
Managing Director
DIN : 00852402

Director

RUCHI TIWARI
Director
DIN : 00852457

Dr. Vikas Singh Solanki, FCA
M. No. 079538
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ACME UNIVERSAL SAFEZONE 9 PRIVATE LIMITED
NOTE FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

Note No.	Particulars	Amount (₹) in Lakhs	
		As at	
		31st March, 2025	31st March, 2024
1	<u>SHARE CAPITAL</u>		
	The Authorised, Issued, Subscribed and Fully Paid-up share capital comprises of equity shares having a par value of ₹100 each as follows :		
	a) Authorised		
	5,50,000 Equity Shares of Rs. 100/- each	550.00	550.00
	b) Issued, Subscribed and Paid-up		
	4,67,745 Equity Shares of Rs. 100/- Each	467.75	445.91
	Previous Year 4,45,912 Equity Shares of Rs. 100/- Each		
		467.75	445.91

(a) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	No. of shares	(₹) in Lakhs	No. of shares	(₹) in Lakhs
Balance as at the beginning of the year	445912	445.91	445912	445.91
Add : Shares issued	21,842	21.84	0	-
Less : Shares Redeemed	0	-	0	-
Less : Shares Cancelled	0	-	0	-
Add / Less : Others	0	-	0	-
Balance as at the end of the year	467754	467.75	445912	445.91

(b) Details of equity shares held by shareholders holding more than 5% of the aggregate shares in the Company

As at 31st March, 2025			
Name of Shareholders	No. of shares	%	Value (₹) in Lakhs
Mr. Nitin Tiwari	340775	72.85%	340.78
Mrs. Ruchi Tiwari	102000	21.81%	102.00

As at 31st March, 2024			
Name of Shareholders	No. of shares	%	Value (₹) in Lakhs
Mr. Nitin Tiwari	341300	76.54%	341.30
Mrs. Ruchi Tiwari	102515	22.99%	102.52

ACME Universal Safe Zone 9 Pvt. Ltd.


Director

ACME Universal Safe Zone 9 Pvt. Ltd.


Director



(c) Shareholding of Promoters

As at 31 March, 2025

Name of Promoters	No. of shares	% of total shares	% Change during the year
Nitin Tiwari	340775	72.85%	-3.69%
Ruchi Tiwari	102000	21.81%	-1.18%
Manish Bhardwaj	525	0.11%	-0.01%
Satyam Gehlot	524	0.11%	-0.01%
Sunil Kumar Gupta	524	0.11%	-0.01%
Jitendra Rajak	524	0.11%	-0.01%
TOTAL	4,44,872	95.11%	-4.89%

Note: The Company has only one class of shares referred to as equity shares having a par value ₹100 each.

As at 31 March, 2024

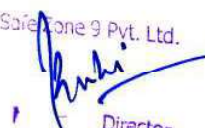
Name of Promoters	No. of shares	% of total shares	% Change during the year
Nitin Tiwari	341300	76.54%	0.12%
Ruchi Tiwari	102515	22.99%	0.00%
Manish Bhardwaj	525	0.12%	0.00%
Satyam Gehlot	524	0.12%	0.00%
Sunil Kumar Gupta	524	0.12%	0.00%
Jitendra Rajak	524	0.12%	0.00%
TOTAL	4,45,912	100.00%	0.12%

Note: The Company has only one class of shares referred to as equity shares having a par value ₹100 each.

ACME Universal Safe Zone 9 Pvt. Ltd.


Director

ACME Universal Safe Zone 9 Pvt. Ltd.


Director



ACME UNIVERSAL SAFEZONE 9 PRIVATE LIMITED
NOTE FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

Note No.	Particulars	Amount (₹) in Lakhs	
		As At	
		March 31st, 2025	March 31st, 2024
2	<u>RESERVES & SURPLUS</u>		
	Reserves and Surplus consist of the following:		
	<u>A. Securities Premium Account</u>		
	Opening Balance	0.00	0.00
	Add :- Securities premium credited on issue of Equity Share	393.16	0.00
	Closing Balance	393.16	0.00
	<u>B. Surplus in statement of Profit & Loss Account</u>		
	Opening Balance	4,209.66	3,423.59
	Add: Profit/ (Loss) during the year	753.20	786.07
		4,962.86	4,209.66
	Closing balance	5,356.02	4,209.66

Note No.	Particulars	Amount (₹) in Lakhs	
		As At	
		March 31st, 2025	March 31st, 2024
3	<u>LONG TERM BORROWINGS</u>		
	Long term Borrowings consist of the following :		
	<u>Secured Loans</u>		
	HDFC Bank CC A/c # 826	1,529.62	1,195.27
	HDFC Bank Term Loan A/c # 9506	1,854.83	1,241.02
	HDFC Bank Loan GECL A/c # 2009	0.00	342.86
	HDFC Bank A/c No. 9234	151.74	56.91
	HDFC Bank A/c No. 4887	0.00	0.01
	HDFC Bank Term Loan A/c # 7262	99.07	314.19
		3,635.27	3,150.26
	<u>Unsecured Loans</u>		
	From Directors & their Relatives	1,329.53	1,300.67
		1,329.53	1,300.67
	Total Long Term Borrowings	4,964.80	4,450.93

Note No.	Particulars	Amount (₹) in Lakhs	
		As At	
		March 31st, 2025	March 31st, 2024
5	<u>OTHER CURRENT LIABLITIES</u>		
	Other Current Liabilities consist of the following:		
	Bonus Payable	75.52	63.35
	Security from Customers	38.90	35.68
	E.S.I.C. Payable	1.54	1.24
	Plant Power Expense Payable	11.49	16.94
	Professional Tax Payable	0.20	0.25
	Provident Fund Payable	14.12	12.70
	Salary Payable	28.23	24.20
	Director's Remuneration Payable	14.13	12.24
	Wages Payable	111.69	92.03
	GST RCM Payable	0.58	0.53
	TDS Payble	17.62	18.61
	TCS Payable	1.01	0.85
	Advance Received from Customer	61.54	98.47
		376.56	377.09

Note No.	Particulars	Amount (₹) in Lakhs	
		As At	
		31st March, 2025	31st March, 2024
6	<u>SHORT TERM PROVISIONS</u>		
	Short term provisions consist of the following		
	Provision for Income Tax	256.14	286.31
	ACME Universal Safe Zone 9 Pvt. Ltd.	256.14	286.31

Director

Director

ACME UNIVERSAL SAFEZONE 9 PRIVATE LIMITED
NOTE FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

Note No.	Particulars	Amount (₹) in Lakhs	
		As At	
		31st March, 2025	31st March, 2024
4	<u>TRADE PAYABLES</u>		
	(A) Total outstanding dues of micro enterprises and small enterprises	1,135.60	-
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,259.59	2,325.73
	TOTAL (As Per Certified by Director)	2,395.19	2,325.73

Ageing for trade payables from the due date of payment for each of the category

Particulars	As at 31 March, 2025					
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) Undisputed dues - MSME	-	1,135.60	-	-	-	1,135.60
(ii) Undisputed dues - Others	-	1,259.59	-	-	-	1,259.59
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
Total	-	2,395.19	-	-	-	2,395.19

ACME Universal Safe Zone 9 Pvt. Ltd.


Director

ACME Universal Safe Zone 9 Pvt. Ltd.


Director



Note No.	Particulars	Amount (₹) in Lakhs	
		As At	
		March 31st, 2025	March 31st, 2024
8	DEFERRED TAX ASSET		
	Opening Deferred Tax Assets	78.01	59.03
	Add: During the Year	0.08	18.97
	Closing Deferred Tax Assets	78.08	78.01

Note No.	Particulars	Amount (₹) in Lakhs	
		As At	
		March 31st, 2025	March 31st, 2024
9	INVENTORIES		
	Inventories consist of the following: (As Taken, Valued and Certified by the Directors)		
	Closing Stock of Finished Stock	480.87	517.35
	Closing Stock of W.I.P.	798.38	621.91
	Closing Stock of Scrap	0.27	0.11
	Closing Stock of Other	176.79	190.88
	Closing Stock of Raw Material	1,435.30	1,446.29
		2,891.63	2,776.54

Note No.	Particulars	Amount (₹) in Lakhs	
		As At	
		March 31st, 2025	March 31st, 2024
11	CASH AND CASH EQUIVALENTS		
	Cash and Cash equivalents consist of the following:		
	Cash in hand	21.15	1.92
		21.15	1.92
	HDFC Bank # 2922	3.61	2.44
	IDBI Bank A/c No. 4173	0.11	0.11
	HDFC Bank # 8425	0.50	0.00
	Balance in Bank	4.22	2.55
		25.37	4.47

Note No.	Particulars	Amount (₹) in Lakhs	
		As At	
		March 31st, 2025	March 31st, 2024
12	SHORT TERM LOANS AND ADVANCES		
	Short-term loans and advances consist of the following:		
	Advance to Creditors	235.50	287.69
	Advance to Employees	20.37	21.86
	Advance Tax	260.00	225.00
	Tax Deducted at Source, IT (F. Y. 2024-25)	5.22	0.00
	Tax Collection at Source, IT (F. Y. 2023-24)	0.00	0.02
	Tax Deducted at Source, IT (F. Y. 2023-24)	0.00	5.61
	Tax Deducted at Source, GST (F. Y. 2023-24)	0.09	0.09
	GST Input Tax Credit	57.11	15.73
	GST (ITC not Claimed)	52.73	41.90
	GST (Cash Ledger)	0.10	0.67
	GST (Credit Ledger)	536.77	682.26
	GST Refund Export (FY 19-20)	2.37	2.37
	GST Refund Export (FY 20-21)	2.72	2.72
	GST Receivable	49.79	6.28
	ECL Custom Duty	0.00	0.00
	Duty Drawback Receivable	23.15	20.94
		1,245.90	1,313.14

ACME Universal Safe Zone 9 Pvt. Ltd.

Director

ACME Universal Safe Zone 9 Pvt. Ltd.

Director

ACME UNIVERSAL SAFEZONE 9 PRIVATE LIMITED
NOTE FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

Note No.	Particulars	Amount (₹) in Lakhs	
		As At	
		31st March, 2025	31st March, 2024
10	<u>TRADE RECEIVABLES</u>		
	Trade receivables consist of the following:		
	Undisputed- Considered Good	3,027.05	2,749.14
	Undisputed- Considered Doubtful	0.00	0.00
	TOTAL	3,027.05	2,749.14

Trade Receivables Aging Schedule

As at 31 March 2025

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(f) Undisputed Trade Receivables						
- Considered Good	2,925.55	48.61	6.10	1.38	45.41	3,027.05
- Considered Doubtful	-	-	-	-	-	-
(i) Disputed Trade Receivables						
- Considered Good	-	-	-	-	-	-
- Considered Doubtful	-	-	-	-	-	-
Total	2,925.55	48.61	6.10	1.38	45.41	3,027.05

ACME Universal Safe Zone 9 Pvt. Ltd.


Director

ACME Universal Safe Zone 9 Pvt. Ltd.


Director



Note No.	Particulars	Amount (₹) in Lakhs	
		As At	
		March 31st, 2025	March 31st, 2024
13	<u>OTHER CURRENT ASSETS</u>		
	Other Current Assets consist of the following:		
	Prepaid Licence Fees	0.35	0.00
	CSR Credit	0.17	0.16
	Deposit with Government Bodies & Others	319.96	297.71
		320.48	297.88



ACME Universal Safe Zone 9 Pvt. Ltd.


Director

ACME Universal Safe Zone 9 Pvt. Ltd.


Director

ACME UNIVERSAL SAFEZONE 9 PRIVATE LIMITED
NOTE FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AS ON 31st MARCH 2025

Note No.	Particulars	Amount (₹) in Lakhs	
		As At	
		2024-25	2023-24
14	<u>REVENUE FROM OPERATIONS</u>		
	Revenue from operations consist of revenue from:		
	Sales - Domestics	17,264.22	16,270.40
	Sales - Export	1,521.79	1,541.08
	Sales - SEZ	16.74	27.01
	TOTAL	18,802.75	17,838.49

Note No.	Particulars	Amount (₹) in Lakhs	
		As At	
		2024-25	2023-24
15	<u>OTHER INCOME</u>		
	Other income consists of the following:		
	Duty Draw Back	132.99	132.30
	Interest from MPMKVV Co. Ltd.	2.29	2.08
	Profit on Sales of Assets	2.74	0.26
	IDLS Received	340.91	0.00
	Foreign Exchange Fluctuation	3.13	7.25
	Interest - FDR	14.72	13.74
	Discount Received	175.99	116.40
	Other Interest Received	19.42	0.00
	Claim & Shortage	10.76	0.00
	Rate Difference	11.68	0.00
	Rod Tep Incentive	15.99	0.00
	Rent Received	0.00	0.40
	TOTAL	730.62	272.42

Note No.	Particulars	Amount (₹) in Lakhs	
		As At	
		2024-25	2023-24
16	<u>COST OF MATERIAL CONSUMED</u>		
	Cost of the material consumed consists of the following:		
	Material Consumed	13,269.93	12,391.05
	TOTAL	13,269.93	12,391.05

Note No.	Particulars	Amount (₹) in Lakhs	
		As At	
		2024-25	2023-24
17	<u>MANUFACTURING EXPENSES</u>		
	Freight & Cartage	136.22	128.38
	Wages Expenses	1,724.55	1,510.54
	Plant Power Expenses	420.18	390.66
	Consumable Expenses	265.30	154.12
	Factory Rent	65.70	65.70
	Factory Expenses	0.15	0.61
	TOTAL	2,612.10	2,250.01



ACME Universal Safe Zone 9 Pvt. Ltd.

Director

ACME Universal Safe Zone 9 Pvt. Ltd.

Director

Note No.	Particulars	Amount (₹) in Lakhs	
		As At	
		2024-25	2023-24
18	EMPLOYEE BENEFIT EXPENSES		
	Employee Benefits Expenses consist of the following:		
	Director's Remuneration	252.00	252.00
	Salary Expenses	442.11	367.90
	Bonus Expenses	103.96	93.74
	E. S. I. C. Contribution	13.21	13.88
	Provident Fund Contribution	85.22	79.06
	Leave Encashment Expenses	4.21	0.00
	Gratuity Expenses	1.09	0.00
	Staff & Labour Welfare Expenses	44.60	45.17
	TOTAL	946.40	851.74

Note No.	Particulars	Amount (₹) in Lakhs	
		As At	
		2024-25	2023-24
19	FINANCE COSTS		
	Finance costs consist of the following:		
	Bank Charges	13.37	9.49
	Bank Commission	2.98	0.70
	Bank Interest	300.88	244.34
	Other Interest	0.05	0.01
	TOTAL	317.28	254.54

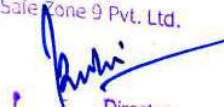
Note No.	Particulars	Amount (₹) in Lakhs	
		As At	
		2024-25	2023-24
20	DEPRECIATION AND AMORTISATION		
	Depreciation and amortization expenses consist of the following:		
	Depreciation	504.60	463.77
	TOTAL	504.60	463.77



ACME Universal Safe Zone 9 Pvt. Ltd.


Director

ACME Universal Safe Zone 9 Pvt. Ltd.


Director

Note No.	Particulars	Amount (₹) in Lakhs	
		As At	
		2024-25	2023-24
21	<u>OTHER EXPENSES</u>		
	Other expenses consist of the following:		
	Advertisement Expenses	81.75	139.18
	Audit Fees	3.25	2.85
	Business Promotion	2.82	10.54
	Custom Duty	1.12	0.70
	Clearing Charges	49.72	33.21
	Conveyance Expenses	0.04	0.66
	Diversion Fees	0.22	0.53
	Discount Expenses	12.57	49.57
	DGFT Fee	0.30	1.70
	Filing Expenses	0.00	0.01
	Freight Outward	121.64	126.44
	Goods & Service Tax	0.11	8.31
	Head Office Rent	42.00	42.00
	Health & Education Cess	11.01	8.01
	Insurance Expenses	54.82	29.07
	Membership Fees	11.45	7.34
	Loading & Unloading Expenses	0.09	0.41
	Lease Rent Expenses	6.90	1.51
	Loss on Sale of Assets	15.34	6.59
	Miscellaneous Expenses	1.00	2.67
	Office Expenses	1.62	3.44
	CSR Expenses	13.04	11.27
	Postage Expenses	22.94	18.62
	Professional Charges	77.13	17.66
	Professional Tax	0.03	0.03
	Printing & Stationery	0.05	0.65
	Foreign Exchange Fluctuation	0.36	0.00
	Rate Diff.	0.00	2.45
	Round Off	0.00	0.00
	Claim & Shortage	3.58	10.07
	Sales Commission	71.36	101.17
	Sample Sales Expenses	69.38	32.68
	NSDL Fee Expenses	0.38	0.00
	Repairs & Maintenance (Building)	16.18	8.67
	Repairs & Maintenance (Plant & Machinery)	33.71	20.44
	Repairs & Maintenance (Vehicles)	3.28	1.68
	Repairs & Maintenance (Office Equipment)	3.82	3.13
	Repairs & Maintenance (Others)	8.78	4.36
	Repairs & Maintenance (Computer/Software)	41.43	38.20
	ROC Expenses	0.03	0.66
	Security Expenses	11.66	9.74
	Telephone/Internet Expenses	4.87	4.02
	Machinery Rent Expenses	0.18	0.05
	Tender Expense	2.46	0.17
	Testing Charges	18.33	12.99
	Travelling Expenses	37.95	31.61
	Online Charges	0.99	7.93
	Licence Registration/Renewal Fee	15.01	26.00
	Property Tax	3.20	3.20
	Water Expenses	0.46	0.80
	Website Maintenance Expenses	0.33	5.87
	TOTAL	878.67	848.87



ACME Universal Safe Zone 9 Pvt. Ltd.

ACME Universal Safe Zone 9 Pvt. Ltd.

Director

Director

Note 7 & 20 Property, Plant and Equipment

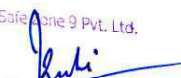
ACME UNIVERSAL SAFEZONE 9 PRIVATE LIMITED (2024-25)

Particulars	Land	Air Conditioner	Buildings	Buildings Under Construction	Computer/Software/Printer	Coolers
Rate of Depreciation	0.00%	45.07%	9.50%	0.00%	63.16%	45.07%
Gross Carrying Value:						
Balance as at March 31, 2024	804.18	23.82	716.74	1,557.34	34.36	34.95
Additions	0.00	1.47	0.13	449.24	13.39	6.87
Acquisition through Business Combinations						
Other Adjustments						
- Exchange Difference						
- Change Due to Revaluation	0.00	5.01	0.00	0.00	2.84	0.54
Disposals						
Capitalised						
Balance as at March 31, 2025	804.18	20.28	716.87	2,006.58	44.91	41.28
Accumulated Depreciation						
Balance as at March 31, 2024	0.00	21.12	245.48	0.00	26.81	18.31
Charge for the Year	0.00	1.78	44.78	0.00	8.85	10.01
Disposals for the Year	0.00	4.76	0.00	0.00	2.66	0.51
Changes due to Revaluation						
Balance as at March 31, 2025	0.00	18.13	290.26	0.00	33.01	27.82
Carrying Amounts (Net)						
As at March 31, 2024	804.18	2.70	471.26	1,557.34	7.56	16.64
As at March 31, 2025	804.18	2.15	426.62	2,006.58	11.91	13.46

ACME Universal Safe Zone 9 Pvt. Ltd.


Director

ACME Universal Safe Zone 9 Pvt. Ltd.


Director



Note 7 & 20 Property, Plant and Equipment

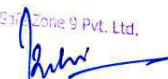
ACME UNIVERSAL SAFEZONE 9 PRIVATE LIMITED (2024-25)

Cycles	Electric Fitting	Electronic Typewriter	Fax Machine	Furniture & Fixtures	Gas	Generators	Motor Car	Moulds
25.89%	25.89%	45.07%	45.07%	25.89%	45.07%	18.10%	25.89%	18.10%
0.00	81.77	0.00	0.05	112.92	0.01	38.92	157.39	557.16
0.00	0.49	0.00	0.00	0.74	0.00	41.50	0.69	267.98
0.00	0.16	0.00	0.01	0.12	0.00	0.00	0.00	6.19
0.00	82.10	0.00	0.05	113.54	0.01	80.42	158.07	818.96
0.00	59.66	0.00	0.05	87.19	0.01	27.70	119.65	274.65
0.00	5.79	0.00	0.00	6.78	0.00	8.47	9.91	69.08
0.00	0.08	0.00	0.01	0.06	0.00	0.00	0.00	2.18
0.00	65.38	0.00	0.05	93.90	0.01	36.18	129.57	341.55
0.00	22.11	0.00	0.00	25.73	0.00	11.22	37.73	282.52
0.00	16.77	0.00	0.00	19.63	0.00	44.25	28.50	477.41

ACME Universal Safe Zone 9 Pvt. Ltd.


Director

ACME Universal Safe Zone 9 Pvt. Ltd.


Director



Note 7 & 20 Property, Plant and Equipment

ACME UNIVERSAL SAFEZONE 9 PRIVATE LIMITED (2024-25)

Office Equipment	Plant & Machinery	Plant Equipment	Refrigerator	Scooter	Testing /Tools Equipment	Tube Well	Water Cooler	Water Filter
45.07%	18.10%	45.07%	45.07%	25.89%	18.10%	18.10%	45.07%	45.07%
149.01	3,137.97	53.65	0.39	2.70	9.46	0.26	3.75	0.01
0.10	483.20	74.57	0.00	1.98	32.87	0.00	0.84	0.00
37.70	30.90	5.86	0.00	0.00	0.00	0.00	0.69	0.00
111.40	3,590.27	122.35	0.39	4.68	42.33	0.26	3.90	0.01
133.50	1,815.23	29.35	0.33	1.09	5.45	0.20	3.41	0.01
6.92	288.93	25.49	0.03	0.84	3.33	0.01	0.50	0.00
35.65	17.87	4.67	0.00	0.00	0.00	0.00	0.65	0.00
104.78	2,086.29	50.17	0.34	1.93	8.76	0.21	3.26	0.01
15.51	1,322.75	24.30	0.06	1.61	4.01	0.06	0.35	0.00
6.62	1,503.98	72.19	0.04	2.76	33.57	0.04	0.64	0.00

ACME Universal Safe Zone 9 Pvt. Ltd.

Director

ACME Universal Safe Zone 9 Pvt. Ltd.

Director



Note 7 & 20 Property, Plant and Equipment

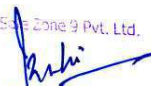
ACME UNIVERSAL SAFEZONE 9 PRIVATE LIMITED (2024-25)

Wooden/ Plastic/ Shoe Last	Fire Fighting Equipment	Fan	Accounting Software (SAP)	Cutting & Die	New Factory Palnt Installation & Other WIP	Total
18.10%	45.07%	45.07%	63.16%	18.10%	0.00%	
35.26	7.96	7.21	0.24	0.70	240.25	7,768.44
86.98	2.85	0.84	0.00	8.50	466.13	1,941.33
3.26	0.06	0.66	0.00	1.56	60.39	155.94
118.97	10.75	7.38	0.24	7.64	646.00	9,553.82
16.29	1.78	4.57	0.14	0.01	0.00	2,891.98
6.97	3.86	1.39	0.06	0.81	0.00	504.60
0.89	0.06	0.63	0.00	0.05	0.00	70.72
22.37	5.58	5.34	0.21	0.76	0.00	3,325.86
18.97	6.18	2.64	0.10	0.70	240.25	4,876.46
96.60	5.17	2.04	-0.11	6.83	646.00	6,227.96

ACME Universal Safe Zone 9 Pvt. Ltd.


Director

ACME Universal Safe Zone 9 Pvt. Ltd.


Director



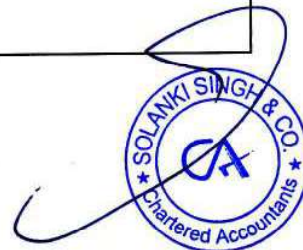
ACME UNIVERSAL SAFEZONE 9 PRIVATE LIMITED
Additional Regulatory Information

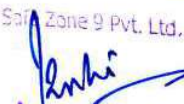
(a)	Where the company has not used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date, the company shall disclose the details of where they have been used.	N/A
(b)	Loans or Advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are repayable on demand or without specifying the terms of repayment Amount : Promoters Directors KMP's Related Parties Percentage to Total Loans and Advances in the nature of loans Promoters Directors KMP's Related Parties	N/A
(c)	Details of Benami Property held Where any proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder, the company shall disclose the following: Details of such property, including year of acquisition, Amount thereof, Details of Beneficiaries, If property is in the books, then reference to the item in the Balance Sheet, If property is not in the books, then the fact shall be stated with reasons, Where there are proceedings against the company under this law as an abetter of the transaction or as the transferor then the details shall be provided, Nature of proceedings, status of same and company's view on same	N/A

ACME Universal Safe Zone 9 Pvt. Ltd.


Director

ACME Universal Safe Zone 9 Pvt. Ltd.



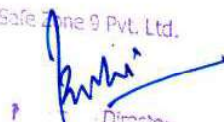

Director

(d)	Borrowings on Security of current assets (a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts. (b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed.	Yes
(e)	Wilful Defaulter Where a company is a declared wilful defaulter by any bank or financial institution or other lender, following details shall be given: (a) Date of declaration as wilful defaulter, (b) Details of defaults (amount and nature of defaults)	N/A
(f)	Relationship with Struck off Companies Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details:- Name / Nature of Transactions / Relationship 1. 2. 3. 4.	N/A Balance Outstanding
(g)	(A) Where company has advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall (i) 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 (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries; (I) date and amount of fund advanced or loaned or invested in Intermediaries with complete details of each Intermediary. (II) date and amount of fund further advanced or loaned or invested by such Intermediaries to other intermediaries or Ultimate Beneficiaries along with complete details of the ultimate beneficiaries. (III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries (IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).	N/A 

ACME Universal Safe Zone 9 Pvt. Ltd.


Director

ACME Universal Safe Zone 9 Pvt. Ltd.


Director

(B) Where a company has 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 (i) 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 (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, the company shall disclose (I) date and amount of fund received from Funding parties with complete details of each Funding party. (II) date and amount of fund further advanced or loaned or invested other intermediaries or Ultimate Beneficiaries along with complete details of the other intermediaries or ultimate beneficiaries. (III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries	N/A
(h) Registration of charges or satisfaction with Registrar of Companies Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed.	N/A
(i) Compliance with number of layers of companies Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed.	N/A
(j) Compliance with approved Scheme(s) of Arrangements Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company 'in accordance with the Scheme' and 'in accordance with accounting standards' and deviation in this regard shall be explained.	N/A



ACME Universal Safe Zone 9 Pvt. Ltd.


 Director

ACME Universal Safe Zone 9 Pvt. Ltd.


 Director

ACME UNIVERSAL SAFEZONE 9 PRIVATE LIMITED

Additional Information

(a)	Corporate Social Responsibility (CSR)	
	(a) Amount required to be spent by the company during the year (b) Amount of expenditure incurred (c) Shortfall at the end of the year (d) Total of previous years shortfall (e) Reason for shortfall (f) Nature of CSR activities (g) Details of related party transactions (h) Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.	₹ 13.04 Lakhs ₹ 13.04 Lakhs ₹ 0.00 Lakhs ₹ 0.00 Lakhs N/A Healthcare N/A N/A
(b)	Undisclosed Income	N/A
	The Company shall give details of any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961), unless there is immunity for disclosure under any scheme and also shall state whether the previously unrecorded Income and related assets have been properly recorded in the books of account during the year.	
(c)	Details of Crypto Currency or Virtual Currency	N/A
	Where the Company has traded or invested in Crypto currency or Virtual Currency during the financial year, the following shall be disclosed:- (a) profit or loss on transactions involving Crypto currency or Virtual Currency (b) amount of currency held as at the reporting date, (c) deposits or advances from any person for the purpose of trading or investing in Crypto Currency/ virtual currency.	

ACME Universal Safe Zone 9 Pvt. Ltd.

Director

ACME Universal Safe Zone 9 Pvt. Ltd.

Director

ACME UNIVERSAL SAFEZONE 9 PRIVATE LIMITED

Key Ratios

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024	Variance	Reasons for Variance
	Rs.	Rs.	Rs.	Rs.
(a) Current Ratio	2.4804	2.3890	3.82%	-
(b) Debt-Equity Ratio	0.8525	0.9560	-10.83%	-
(c) Debt Service Coverage Ratio	2.0014	2.8483	-29.73%	Due to increase in term loan and related EMI and less profitability, DSCR has decreased.
(d) Return on Equity Ratio	14.37%	18.44%	-22.05%	Due to increase in cost of production and indirect cost / expenses.
(e) Inventory turnover ratio	6.6345	6.5137	1.85%	-
(f) Trade Receivables turnover ratio	6.2116	6.4887	-4.27%	-
(g) Trade payables turnover ratio,	5.6779	5.5401	2.49%	-
(h) Net capital turnover ratio	4.3552	4.4856	-2.91%	-
(i) Net profit ratio	0.0401	0.0441	-9.10%	Due to increase in cost of production and indirect cost / expenses.
(j) Return on Capital employed,	0.1210	0.1422	-14.94%	Due to increase in cost of production and indirect cost / expenses.
(k) Return on investment.	0.0545	0.0650	-16.12%	Due to increase in cost of production and indirect cost / expenses.



ACME Universal Safe Zone 9 Pvt. Ltd.

ACME Universal Safe Zone 9 Pvt. Ltd.

[Signature]
Director

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Director

Elements considered while computing ratios:

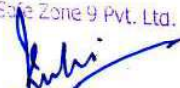
Ratios	Numerator	Denominator
(a) Current Ratio	Current Assets	Current Liabilities
(b) Debt-Equity Ratio	Total Debt	Shareholders Equity
(c) Debt Service Coverage Ratio	Earnings available for debt service i.e. EBITDA - current tax	Debt Service i.e. Interest & Lease Payments + Principal Repayments
(d) Return on Equity Ratio	Net Profits after taxes	Average Shareholder's Equity
(e) Inventory turnover ratio	Sales	Average Inventory
ratio,	Net Credit sales	Accounts receivable
ratio,	Net Credit Purchases	Average Trade Payables
(h) Net capital turnover ratio,	Net Sales	Average Working Capital
(i) Net profit ratio,	Net profit	Net Sales
(j) Return on Capital employed,	Earnings Before Interest and tax	Capital employed i.e. Shareholders equity + total debt + DTL
(k) Return on investment.	Net Profits after taxes	Total assets



ACME Universal Safe Zone 9 Pvt. Ltd.


Director

ACME Universal Safe Zone 9 Pvt. Ltd.


Director

NOTE - 1: SIGNIFICANT ACCOUNTING POLICIES

(F. Y. 2024-25)

1.1 Basis for preparation of financial statements

The financial statements have been prepared and presented under the historical cost convention on accrual basis of accounting and in accordance Accounting Standards (AS) issued by Institute of Chartered Accountants of India as notified by the Government of India under Section 133 with Generally Accepted Accounting Principles in India (Indian GAAP) and comply with the Companies Act, 2013. The Company has presented financial statements as per format prescribed by Schedule III, notified under the Companies Act, 2013, issued by Ministry of Corporate Affairs. Except where otherwise stated, the accounting policies are consistently applied.

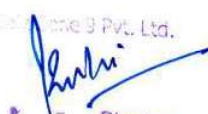
1.2 Use of estimate

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize.

1.3 Tangible Fixed Assets

Tangible Fixed Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization/depletion. Acquisition costs are inclusive of financing costs till assets are put to use.

ACME Universal Safe Zone 9 Pvt. Ltd.


Director
Director**Acme Universal Safezoné 9 Pvt. Ltd.**

Corporate Office: 1209, Remi Commercio, Opp. Yash Raj Studios, Off Link Road, Andheri (W), Mumbai - 400053.

Registered Office: Near Twelve Shops, Girwai Naka, A. B. Road, Gwalior, Madhya Pradesh, India, 474001.
T: +91 22 62393232 / 68528668 | E: info@acmeuniversal9.com | W: www.acmeuniversal9.com

1.4 Cash and Cash Equivalents

Cash and cash equivalent comprises cash on hand and balance with banks etc.

1.5 Revenue Recognition

Revenue is recognised only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection.

1.6 Income Taxes

Tax expense comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. Deferred income tax reflects the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/period. Deferred tax assets are recognised only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognised if there is virtual certainty that sufficient future taxable income will be available to realise the same. Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

1.7 Depreciation, Amortisation and Depletion

Tangible Assets:

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written Down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

1.8 Finance costs

Finance costs consist of interest and other costs that the Company incurred in connection with the borrowing of funds.



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ACME UNIVERSAL SAFEZONE 9 PRIVATE LIMITED
Cash Flow Statement for the year ended 31st March 2025

S.No.	Particulars		Current Year (₹ in Lacs)		Previous Year (₹ in Lacs)
A	Cash Flow From Operating Activities		100,439,067.39		105,093,033.19
	Net Profit Before Tax & Extraordinary Items				
	Adjustments For :				
	Interest Income	-3,642,014.51		-1,582,775.30	
	Profit/Loss on Sale of Assets	-274,337.34		-26,212.17	
	Interest & Finance Expenses	31,727,760.24		25,453,999.89	
	Depreciation And amortization	50,460,185.48	78,271,593.87	46,377,354.58	70,222,367.00
	Operating Profit Before Working Capital Changes		178,710,661.26		175,314,400.19
	Adjustments For				
	(Increase)/Decrease in Inventories	-11,508,477.40		-7,584,287.69	
	(Increase)/Decrease in Trade Receivable	-27,790,464.73		9,228,588.53	
	(Increase)/Decrease in Short Term Loans & Advances	6,723,782.84		-15,019,888.07	
	(Increase)/Decrease in Other Current Assets	-2,260,014.30		-1,712,656.16	
	Increase/(Decrease) in Other Current Liability	-53,209.07		-4,057,576.21	
	Increase/(Decrease) in Trade Payable	6,946,212.56		-28,404,751.32	
	Increase/(Decrease) in Short term Provisions	-3,016,553.00	-30,958,723.10	7,816,526.00	-39,734,044.92
	Net Cash Generated From operating Activities		147,751,938.16		135,580,355.27
B	Cash Flow From Investing Activities				
	Purchase of Fixed Assets	-194,132,943.62		-153,741,458.65	
	(Net of Creditors for Capital Goods)				
	Sale of Fixed Assets	8,796,577.67		997,203.00	
	Interest Income	3,642,014.51	-181,694,351.44	1,582,775.30	-151,161,480.35
	Net Cash Used in Investing Activities		-181,694,351.44		-151,161,480.35
C	Cash Flow From Financing Activities				
	Long Term Borrowings Raised/(Repaid)	51,386,993.51		64,792,071.91	
	From Issue of Shares	41,499,800.00		0.00	
	Reserve/Surplus	-25,127,650.71		-28,383,087.04	
	Others			-66,370.00	
	Interest & Finance Expenses	-31,727,760.24	36,031,382.56	-25,453,999.89	10,888,614.98
	Net Cash (Used)/Generated in Financing Activities		36,031,382.56		10,888,614.98
	Net Increase in Cash & Cash Equivalents (A+B+C)		2,089,969.28		-4,692,510.10
	Opening Balance of Cash & Cash Equivalents		446,878.86		5,139,388.96
	Closing Balance of Cash & Cash Equivalents		2,536,848.14		446,878.86

ACME Universal Safe Zone 9 Pvt. Ltd.

[Signature]
Director

ACME Universal Safe Zone 9 Pvt. Ltd.

[Signature]
Director

