ACE MEN ENGG WORKS LIMITED

November 15, 2026

To,
BSE Limited
P J Towers,
Dalal Street, Fort,
Mumbai – 400 001.

Dear Sir/Madam,

Scrip Code: 539661

Sub: Outcome of the Board Meeting

In accordance with the provisions of Regulations 30, 33 and all other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Listing Regulations), we would like to inform you that the Board of Directors (the Board) of the Company at its Meeting held today, has considered and approved, inter alia the unaudited Financial Results of the Company (both Consolidated and Standalone) for the second quarter and half year ended September 30, 2026.

The copies of the Results together with the Limited Review Reports issued by the Auditors of the Company are enclosed. The Auditors have issued an unmodified opinion on the Results.

The meeting of the Board of Directors commenced at 05:45 P.M. and concluded at 11:45 P.M

Kindly take the same on record.

Thanking you,

Yours faithfully,
For Ace Men Engg Works Limited

RUCHIR PATEL
Digitally signed by RUCHIR PATEL
Date: 2026.11.15 01:16:04 +05'30'

Ruchir Patel
Managing Director
DIN: 09840600

KAKARIA AND ASSOCIATES LLP
CHARTERED ACCOUNTANTS
UJWAL K. KAKARIA B. Com., B.L., F.C.A.
SUBHASH S. KOTADIA B. Com.(HONS.) F.C.A.
JAIPRAKASH H. SHETHIYA B. Com., F.C.A.
AMAR J. BHANUSHALI B. Com., D.T.M., F.C.A.
VINAYAK P. BAFANA B. Com., F.C.A.

Independent Auditor's Review Report on Unaudited Quarterly and Half Yearly Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,

The Board of Directors of Ace Men Engg Works Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Ace Men Engg Works Limited** ("the Parent") and its Subsidiaries (the Company and its subsidiaries together referred to as "the Group") for the Quarter & Half Year ended 30th September 2026, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended), including relevant circulars issued by SEBI from time to time.

2. This statement is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, and has been compiled from the related consolidated IND AS Financial Statements which has been prepared in accordance with Indian Accounting Standards 34 "Interim Financial Statements prescribed under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to company's personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. The Statement includes results of Manibhadra Industries Private Limited (Wholly Owned Subsidiary)

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable Indian accounting standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying statement includes unaudited financial result and other financial information in respect of the Subsidiary, whose financial result and other financial information reflects total revenue of Rs. 970.81 lakhs, and total net profit/(loss) of Rs. 40.95 lakhs for the period from 1st April 2026 to 30th September 2026, before giving effect to the consolidation adjustments, as considered in the Statement whose interim financial result / statement and other financial information have not been reviewed by its auditor.

7. The unaudited interim financial result and other financial information of this Subsidiaries has been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of this Subsidiaries, is based solely on such unaudited interim financial results and other financial information.

Our conclusion in respect of this matter is not modified with respect to our reliance on the work done and the interim financial result and other financial information certified by the Management.

FOR, KAKARIA AND ASSOCIATES LLP
CHARTERED ACCOUNTANTS
FRN. 104558W/W100601



Vinayak P. Bafana
(Partner)
M.NO. 159364
Date: 14-11-2026
Place: - Vapi
UDIN: 26159364KJJHAQ4543

ACE MEN ENGG WORKS LIMITED

CIN: L77307GJ1980PLC100420

Address: Office No. 305, 3rd Floor Stellor, Sindhubhavan Road, Boadakdev, Thaltej, Ahmedabad – 380059

Phone No. 917405858589 , Email: info@acumenengg.co.in, Website: www.acumenengg.co.in

Statement of Unaudited Consolidated Financial Results for the Half Year ended 30th September, 2026

(All amounts in Indian Rupees Lakhs, except as otherwise stated)

	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
I	Revenue from Operations	587.81	399.37	NA	987.18	NA	1,087.33
II	Other Income	-	5.40	NA	5.40	NA	10.35
						-	
III	**Total Income**	**587.81**	**404.77**	**-**	**992.58**	-	**1,097.68**
2	**Expenses**					-	
	a) Cost of Materials Consumed	-	-	NA	-	NA	
	b) Purchase of Stock in Trade	675.05	419.68	NA	1,094.73	NA	896.53
	c) Change in inventories of finished goods , work in progress & stock in trade.	(133.89)	(76.53)	NA	(210.42)	NA	148.75
	d) Employee benefit expenses	5.62	5.84	NA	11.46	NA	7.70
	e) Finance Cost	8.14	10.72	NA	18.86	NA	16.23
	f) Depreciation & amortisation expense	0.37	0.35	NA	0.72	NA	0.45
	g) Other expenditure	7.61	16.38	NA	23.99	NA	5.57
IV	**Total Expenses**	**562.90**	**376.44**	**-**	**939.34**	-	**1,075.24**
V	**Profit/(loss) before Exceptional and Extraordinary Items & Tax (III- IV)**	**24.91**	**28.33**	**NA**	**53.24**	**NA**	**22.44**
VI	**Exceptional Items**		**-**	**-**		-	
VII	**Profit/(loss) before Extraordinary Iterm and Tax (V-VI)**						
VIII	**Extraordinary Iterms**	**24.91**	**28.33**	**NA**	**53.24**	NA	**22.44**
IX	**Profit Before Tax (VII-VIII)**						
X	**Tax Expense**			-		-	
	a) Current Tax	4.37	7.19		11.56	-	5.99
	b) Deferred Tax	(0.09)	0.09		0.00	-	0.05
XI	**Profit/(Loss) for the period from Continuing Operations (IX-X)**	**20.63**	**21.05**	**NA**	**41.68**	NA	**16.40**
XII	Tax Expense of discontinued operations	-	-	-	-	-	
XIII	Profit/(Loss) from discontinued operations after tax	-	-	-	-	-	
XIV	Profit/(Loss) for the period	**20.63**	**21.05**	**NA**	**41.68**	NA	**16.40**
XV	Other Comprehensive Income:-			-		-	
	(A)Items that will not to be reclassified to profit or loss in subsequent periods:					-	
	(a)(i) Re-measurement gains/ (losses) on defined benefit plans					-	
	(ii) Income tax relating to above					-	
	(b)(i) Net fair value gain/(loss) on investments in equity through OCI					-	
	(ii) Income tax relating to above					-	
	(B)Items that will be reclassified to profit or loss in subsequent periods:					-	
	(a)(i)Exchange differences on translation of Foreign operations	-	-	-		-	-
	(ii) Income tax relating to above	-	-	-		-	-
XVI	Total Other Comprehensive Income	**-**	**-**	**-**	**-**	-	**-**
XVII	Total Comprehensive Income for the period	**20.63**	**21.05**	**NA**	**41.68**	NA	**16.40**
XVII	Earnings per equity Share (for continuing operation):			-		-	
	(1) Basic (In ₹)	0.16	0.16	NA	0.32	NA	0.25
	(2) Diluted (In ₹)	0.16	0.16	NA	0.32	NA	0.25
XIX	Earnings per equity Share (for discontinued operation):					-	
	(1) Basic (In ₹)	-	-	-		-	-
	(2) Diluted (In ₹)	-	-	-		-	-
XX	Earnings per equity Share (for discontinued & continuing operations):					-	
	(1) Basic (In ₹)	0.16	0.16	NA	0.32	NA	0.25
	(2) Diluted (In ₹)	0.16	0.16	NA	0.32	NA	0.25
						-	

Place: Ahmedabad
Date: 14-11-2026

For and on behalf of Board of Directors of
Ace Men Engg Works Limited

RUCHIR PATEL
Digitally signed by RUCHIR PATEL
Date: 2026.11.15 01:16:35 +05'30'

Ruchir Patel
Managing Director
DIN: 09840600

Notes:-

1. The above Unaudited Consolidated Financial Results of the company were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 14th Nov, 2026.

2. The Unaudited Consolidated Financial Results of the Company for the Quarter & Half Year ended September 30, 2026 have been prepared in accordance with the Indian Accounting Standards ("Ind As") as prescribed under section 133 of the Companies Act, 2013 read with the Companies (India Accounting Standards) Rules, 2015, as ammended.

3. Figures for previous periods have been regrouped / reclassified wherever considered necessary.

4. The results for Quarter & Half Year Ended September 30th,2026, are available on the National Stock Exchange of India Limited website (URL: www.nseindia.com) and on the Company's website (URL: www.acemenenggworks.com).

5. The Company is engaged in single business segments which is Aviation during the Quarter under review. The Company is operating in India which is considered as a single geographical segment during the quarter under review.

6. On 25 November 2025 ("the acquisition date"), the Company acquired 9,81,600 equity shares of Manibhadra Industries Private Limited ("MIPL"), representing 100% of its equity share capital, thereby obtaining control over MIPL. MIPL, incorporated on 18 October 2023, is engaged in the manufacture, sale, installation and export-import of electrical poles, lights, equipment, motors, transformers and other electrical materials. As MIPL became a subsidiary after 30 September 2025, consolidated financial results for the quarter and half year ended 30 September 2025 are not applicable and hence not presented.

ACE MEN ENGG WORKS LIMITED

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Unaudited Consolidated Statement of Assets and Liabilities for the Half year ended 30th September,2026

(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Consolidated	
	Half Year ended Unaudited	Year ended Audited
	September 30, 2026	March 31, 2026
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	9.48	8.19
(b) Goodwill	5,483.52	5,483.52
(c) Financial Assets	-	
-Investments	4.12	4.12
- Trade receivables	310.47	310.87
-Loans and advances	98.41	98.41
(c) Other non-current assets	-	
Total Non Current assets	**5,906.01**	**5,905.12**
(2) Current assets		
(a) Inventories	618.18	407.76
(b) Financial Assets	-	
-Trade receivables	650.45	1,046.88
-Cash and cash equivalents	13.89	5.81
-Loans and advances	1,089.19	1,163.08
(c) Other current assets	45.38	20.85
Total Current assets	**2,417.10**	**2,644.39**
TOTAL ASSETS	**8,323.10**	**8,549.51**
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1,291.45	1,291.45
(b) Other equity	5,433.60	5,391.92
Total Equity	**6,725.05**	**6,683.37**
LIABILITIES		
(1) Non-current liabilities		
(a) Financial Liabilities		
-Borrowings		
-Lease Liability		
(b) Provisions		
(c) Deferred tax Liabilities	0.05	0.05
(d) Other non-current liabilities		-
Total Non-Current Liabilities	**0.05**	**0.05**
(2) Current liabilities		
(a) Financial Liabilities		
– Borrowings	983.73	1,263.85
– Trade payables	-	
Total outstanding of micro enterprises and small enterprises	32.57	
Total outstanding of creditors other than micro enterprises and small enterprises	432.24	482.13
– Other financial liabilities	121.13	93.47
(b) Provisions	27.01	26.18
(c) Other current liabilities	1.33	0.45
Total Current Liabilities	**1,598.00**	**1,866.08**
TOTAL EQUITY AND LIABILITIES	**8,323.10**	**8,549.51**

Place: Ahmedabad
Date: 14-11-2026

For and on behalf of the Board of Directors of
Ace Men Engg Works Limited

RUCHIR PATEL

Digitally signed by RUCHIR PATEL
Date: 2026.11.15 01:16:52 +05'30'

Ruchir Patel
Managing Director
DIN: 09840600

ACE MEN ENGG WORKS LIMITED

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Unaudited Consolidated Cashflow Statement for the period ended 30th September, 2026

(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Consolidated	
	For the Period Ended on 30th September 2026	For the Period Ended on 30th September 2025
	Unaudited	Unaudited
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	**53.24**	**NA**
Adjustments for:		
Depreciation and amortisation	0.72	NA
Interest & Financial expenses	18.86	NA
Employee Benefit Expenses		NA
Bad Debt Expense		NA
Rent Income		NA
(Profit)/Loss on sale of fixed Assets		NA
Share of (Profit)/Loss from Firm		NA
Interest Income		NA
Operating profit / (loss) before working capital changes	**72.82**	**NA**
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	(210.42)	NA
Trade receivables	396.83	NA
Short-term loans and advances	73.89	NA
Other current assets	(24.53)	NA
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	(17.33)	NA
Provisions	0.84	NA
Other financial liabilities	27.66	
Other current liabilities	0.87	NA
Cash generated from operations	**320.62**	**NA**
Net income tax (paid) / refunds	11.56	NA
Net cash flow from / (used in) operating activities (A)	**309.07**	**NA**
B. Cash flow from investing activities		
Purchase of Property, Plant & Equipment	(2.01)	NA
Rent Received		NA
Interest Received		NA
Net cash flow from / (used in) investing activities (B)	**(2.01)**	**NA**
C. Cash flow from financing activities		
Repayment of short term borrowing	(280.12)	NA
Proceeds from other short-term borrowings		NA
Finance cost	(18.86)	NA
Net cash flow from / (used in) financing activities (C)	**(298.99)**	**NA**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	**8.08**	**NA**
Cash and cash equivalents at the beginning of the year	5.81	NA
Cash and cash equivalents at the end of the year	**13.89**	**NA**
Cash and cash equivalents at the end of the year *	13.89	NA
* Comprises:		
(a) Cash on hand	12.79	NA
(b) Balances with banks		
(i) In current accounts	1.09	NA
(ii) Short Term Bank Deposits		
(iii) Balance Held as Margin Money		
Cash and cash equivalents at the end of the Period	**13.89**	**NA**

Place: Ahmedabad

Date: 14-11-2026

For and on behalf of the Board of Directors of
Ace Men Engg Works Limited

RUCHIR PATEL
Digitally signed by RUCHIR PATEL
Date: 2026.11.15 01:17:07 +05'30'

Ruchir Patel
Managing Director
DIN: 09840600

KAKARIA AND ASSOCIATES LLP
CHARTERED ACCOUNTANTS
UJWAL K. KAKARIA B. Com., B.L., F.C.A.
SUBHASH S. KOTADIA B. Com.(HONS.) F.C.A.
JAIPRAKASH H. SHETHIYA B. Com., F.C.A.
AMAR J. BHANUSHALI B. Com., D.T.M., F.C.A.
VINAYAK P. BAFANA B. Com., F.C.A.

Independent Auditor's Review Report on Quarterly and Half Yearly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of Ace Men Engg Works Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Ace Men Engg Works Limited** ("the Company") for the Quarter and Half Year ended September 30th , 2026 ("the Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the "Listing regulations").

2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, and has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations for the Quarter and Half Year ended September 30th ,2026. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 - "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement . A review of Interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kakaria and Associates LLP
Chartered Accountants
FRN No 104558W/W100601

Vinayak P. Bafana

KAKARIA AND ASSOCIATES LLP * CHARTERED ACCOUNTANTS * M. No. 159364 VAPI

Vinayak P. Bafana
(Partner)
Membership No : 159364
Place: Vapi
Date: 14-11-2026
UDIN: 26159364KGLURC4863

ACE MEN ENGG WORKS LIMITED

CIN: L77307GJ1980PLC100420

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Phone No. 917405858589 , Email: info@acumenengg.co.in, Website: www.acumenengg.co.in

Statement of Unaudited Standalone Financial Results for the Half Year ended 30th September, 2026

(All amounts in Indian Rupees Lakhs, except as otherwise stated)

	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
I	Revenue from Operations	16.37	-	-	16.37		
II	Other Income	-	1.55	2.56	1.55	7.20	7.73
III	**Total Income**	**16.37**	**1.55**	**2.56**	**17.92**	**7.20**	**7.73**
2	**Expenses**						
	a) Cost of Materials Consumed	-	-	-	-	-	-
	b) Purchase of Stock in Trade	27.60	-	-	27.60	-	-
	c) Change in inventories of finished goods , work in progress & stock in trade.	(12.00)	-	-	(12.00)	-	-
	d) Employee benefit expenses	-	0.27	0.88	0.27	2.15	4.00
	e) Finance Cost	-	-	-	-	0.22	0.34
	f) Depreciation & amortisation expense	-	-	-	-	-	-
	g) Other expenditure	0.54	0.55	0.46	1.09	1.80	3.22
IV	**Total Expenses**	**16.14**	**0.82**	**1.34**	**16.96**	**4.17**	**7.56**
V	**Profit/(loss) before Exceptional and Extraordinary Items & Tax (III- IV)**	**0.23**	**0.73**	**1.22**	**0.96**	**3.03**	**0.17**
VI	**Exceptional Items**	-	-	-	-	-	-
VII	**Profit/(loss) before Extraordinary Iterm and Tax (V-VI)**	**0.23**	**0.73**	**1.22**	**0.96**	**3.03**	**0.17**
VIII	**Extraordinary Iterms**	**-**	**-**	**-**	**-**	**-**	**-**
IX	**Profit Before Tax (VII-VIII)**	**0.23**	**0.73**	**1.22**	**0.96**	**3.03**	**0.17**
X	**Tax Expense**			-			
	a) Current Tax	0.24	-	0.15	0.24	0.53	0.04
	b) Deferred Tax	-	-	-	-	-	-
XI	**Profit/(Loss) for the period from Continuing Operations (IX-X)**	**(0.01)**	**0.73**	**1.07**	**0.72**	**2.50**	**0.13**
XII	Tax Expense of discontinued operations	-	-	-	-	-	-
XIII	Profit/(Loss) from discontinued operations after tax	-	-	-	-	-	-
XIV	**Profit/(Loss) for the period**	**(0.01)**	**0.73**	**1.07**	**0.72**	**2.50**	**0.13**
XV	Other Comprehensive Income:-			-			
	(A)Items that will not to be reclassified to profit or loss in subsequent periods:						
	(a)(i) Re-measurement gains/ (losses) on defined benefit plans	-	-	-	-	-	-
	(ii) Income tax relating to above	-	-	-	-	-	-
	(b)(i) Net fair value gain/(loss) on investments in equity through OCI	-	-	-	-	-	-
	(ii) Income tax relating to above	-	-	-	-	-	-
	(B)Items that will be reclassified to profit or loss in subsequent periods:	-	-	-	-	-	-
	(a)(i)Exchange differences on translation of Foreign operations	-	-	-	-	-	-
	(ii) Income tax relating to above	-	-	-	-	-	-
XVI	Total Other Comprehensive Income	-	-	-	-	-	-
XVII	Total Comprehensive Income for the period	**(0.01)**	**0.73**	**1.07**	**0.72**	**2.50**	**0.13**
XVII	Earnings per equity Share (for continuing operation):			-			
	(1) Basic (In ₹)	(0.00)	0.01	0.03	0.01	0.08	0.00
	(2) Diluted (In ₹)	(0.00)	0.01	0.03	0.01	0.08	0.00
XIX	Earnings per equity Share (for discontinued operation):						
	(1) Basic (In ₹)	-	-	-		-	-
	(2) Diluted (In ₹)	-	-	-		-	-
XX	Earnings per equity Share (for discontinued & continuing operations):						
	(1) Basic (In ₹)	(0.00)	0.01	0.03	0.01	0.08	0.00
	(2) Diluted (In ₹)	(0.00)	0.01	0.03	0.01	0.08	0.00

Place: Ahmedabad
Date: 14-11-2026

For and on behalf of Board of Directors of
Ace Men Engg Works Limited

RUCHIR PATEL Digitally signed by RUCHIR PATEL Date: 2026.11.15 01:17:25 +05'30'

Ruchir Patel
Managing Director
DIN: 09840600

Notes:-

1. The above Unaudited Standalone Financial Results of the company were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 14th Nov, 2026.

2. The Unaudited Standalone financial results of the Company for the Quarter & Half Year ended September 30, 2026 have been prepared in accordance with the Indian Accounting Standards ("Ind As") as prescribed under section 133 of the Companies Act, 2013 read with the Companies (India Accounting Standards) Rules, 2015, as ammended.

3. Figures for previous periods have been regrouped / reclassified wherever considered necessary.

4. The results for Quarter & Half Year Ended September 30th,2026, are available on the National Stock Exchange of India Limited website (URL: www.nseindia.com) and on the Company's website (URL: www.acemenenggworks.com).

5. The Company is engaged in single business segments which is Aviation during the Quarter under review. The Company is operating in India which is considered as a single geographical segment during the quarter under review.

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Phone No. 917405858589 , Email: info@acumenengg.co.in, Website: www.acumenengg.co.in

Unaudited Standalone Statement of Assets and Liabilities for the Half year ended 30th September,2026

(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Standalone	
	Half Year ended Unaudited	Year ended Audited
	September 30, 2026	March 31, 2026
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	-	-
(b) Financial Assets		
-Investments	6,282.24	6,282.24
- Trade receivables	310.47	310.87
-Loans and advances	98.41	98.41
(c) Other non-current assets	-	-
Total Non Current assets	**6,691.12**	**6,691.52**
(2) Current assets		
(a) Inventories	12.00	-
(b) Financial Assets		
-Trade receivables	19.31	0.62
-Cash and cash equivalents	0.90	0.35
-Loans and advances	-	-
(c) Other current assets	21.90	19.88
Total Current assets	**54.12**	**20.86**
TOTAL ASSETS	**6,745.24**	**6,712.38**
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1,291.45	1,291.45
(b) Other equity	5,376.37	5,375.65
Total Equity	**6,667.82**	**6,667.10**
LIABILITIES		
(1) Non-current liabilities		
(a) Financial Liabilities		
-Borrowings		
-Lease Liability		
(b) Provisions		
(c) Deferred tax Liabilities		
(d) Other non-current liabilities		-
Total Non-Current Liabilities	**-**	**-**
(2) Current liabilities		
(a) Financial Liabilities		
– Borrowings		
– Trade payables		
Total outstanding of micro enterprises and small enterprises	32.57	
Total outstanding of creditors other than micro enterprises and small enterprises	34.52	34.52
– Other financial liabilities		
(b) Provisions	10.32	10.68
(c) Other current liabilities		0.08
Total Current Liabilities	**77.41**	**45.27**
TOTAL EQUITY AND LIABILITIES	**6,745.24**	**6,712.38**

Place: Ahmedabad
Date: 14-11-2026

For and on behalf of the Board of Directors of
Ace Men Engg Works Limited

RUCHIR PATEL Digitally signed by RUCHIR PATEL Date: 2026.11.15 01:17:43 +05'30'

Ruchir Patel
Managing Director
DIN: 09840600

ACE MEN ENGG WORKS LIMITED

CIN: L77307GJ1980PLC100420

Address: Office No. 305, 3rd Floor Stellor, Sindhubhavan Road, Boadakdev, Thaltej, Ahmedabad – 380059

Phone No. 917405858589 , Email: info@acumenengg.co.in, Website: www.acumenengg.co.in

Unaudited Standalone Cashflow Statement for the period ended 30th September, 2026

(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Standalone	
	For the Period Ended on 30th September 2026	For the Period Ended on 30th September 2025
	Unaudited	Unaudited
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	**0.72**	**3.03**
Adjustments for:		
Depreciation and amortisation		
Interest & Financial expenses		
Employee Benefit Expenses		
Bad Debt Expense		
Rent Income		
(Profit)/Loss on sale of fixed Assets		
Share of (Profit)/Loss from Firm		
Interest Income		
Operating profit / (loss) before working capital changes	**0.72**	**3.03**
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	(12.00)	
Trade receivables	(18.29)	(23.21)
Short-term loans and advances		(7.03)
Non - Current Financial assets		
Current Financial assets		
Other current assets	(2.02)	12.10
Other Non - current assets		
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	32.57	
Provisions	(0.35)	0.53
Other current liabilities	(0.08)	14.07
Cash generated from operations	**0.55**	**(0.51)**
Net income tax (paid) / refunds		(0.53)
Net cash flow from / (used in) operating activities (A)	**0.55**	**(1.04)**
B. Cash flow from investing activities		
Investment in Associates/Subsidiary		
Rent Received		
Interest Received		
Net cash flow from / (used in) investing activities (B)	-	-
C. Cash flow from financing activities		
Repayment from Long-term borrowings		
Proceeds from other short-term borrowings		
Finance cost		
Net cash flow from / (used in) financing activities (C)	-	-
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	**0.55**	**(1.04)**
Cash and cash equivalents at the beginning of the year	0.35	2.12
Cash and cash equivalents at the end of the year	**0.90**	**1.08**
Cash and cash equivalents at the end of the year *	0.90	1.08
* Comprises:		
(a) Cash on hand	0.17	0.70
(b) Balances with banks		
(i) In current accounts	0.73	0.38
(ii) Short Term Bank Deposits		
(iii) Balance Held as Margin Money		
Cash and cash equivalents at the end of the Period	**0.90**	**1.08**

Place: Ahmedabad

Date: 14-11-2026

For and on behalf of the Board of Directors of
Ace Men Engg Works Limited

RUCHIR PATEL
Digitally signed by RUCHIR PATEL
Date: 2026.11.15 01:17:59 +05'30'

Ruchir Patel
Managing Director
DIN: 09840600