Action Construction Equipment Limited

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

Date: July 20, 2026

To,

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

Scrip Code: 532762

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

CM Quote: ACE

Subject: Earnings presentation-Q1/-FY27

Dear Sir/Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith, earnings presentation Q1/-FY27 of the Company.

Kindly take the above in your record.

Thanking you

Yours faithfully
For Action Construction Equipment Limited

ANIL KUMAR

Digitally signed by ANIL KUMAR
DN: c=IN, o=Personal,
2.5.4.20=0385376578c5db8cf99f6f833ee2c53dabcad74d452286710aa52c511344a9ad, postalCode=121006, l=Faridabad,
st=Haryana,
serialNumber=c69127d248f7209479cfd1acbf291cc10ed601a979bf6bcb944845f16be31b0c, email=cs@ace-cranes.com,
cn=ANIL KUMAR
Date: 2026.07.20 17:57:12 +05'30'

Anil Kumar
Company Secretary

Corporate Office: Phone: +91-1275-280111 (50 Lines), Fax: +91-1275-280133, E-mail: works2@ace-cranes.com
Mktg. H.Q.: 4th Floor, Pinnacle, Surajkund, Faridabad, NCR-121009, Phone: +91-129-4550000 (100 Lines), Fax: +91-129-4550022, Email: marketing@ace-cranes.com **Customer Care No.:** 1800 1800 004 (Toll Free), **CIN:** L74899HR1995PLC053860, **Website:** **www.ace-cranes.com**

EARNINGS PRESENTATION

Q1-FY27

100% Swadeshi

ACE

At a Glance

Established Brand with over 31 years of Industry Presence

World's largest Pick & Carry Crane Manufacturer with Pan India and Global Presence in over 37 Countries

Value for Money Equipment with Focus on Quality and Reliability

Strong Manufacturing, R&D Capabilities providing Customized Solutions for Specific Requirements

Highly Experienced and Professional Team

India's most diversified CE Manufacturer Operating across Infra, Construction, Logistics, Manufacturing, Defence and Agri sectors

Customer Centric Organization with In-depth Market Intelligence having strong Customer base across sectors

Fastest Service and Product Support through a wide Network across 125+ Locations in India

Financial Discipline with focus on Growth through Flexibility and Quick-Change Adaptation

Poised to capture Significant Growth Prospects in Indian Manufacturing & Infrastructure Sector

Company Overview

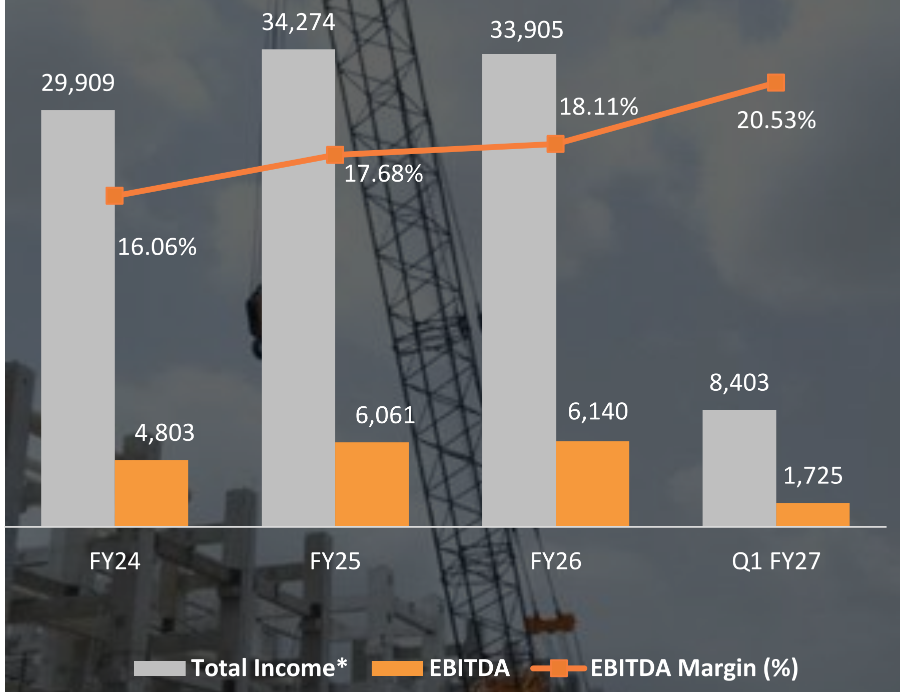
- **ACTION CONSTRUCTION EQUIPMENT LIMITED** was established in 1995 by Mr. Vijay Agarwal, a technocrat, who has over 55+ years of industry experience and is led by a team of experienced professionals.
- ACE is a reputed brand with a significant presence across diversified sectors like Construction, Infrastructure, Manufacturing, Logistics and Agriculture.

Market Leader in Mobile and Tower Cranes

63% +
Market Share

- We are World's largest Pick & Carry crane manufacturer with over 63% market share in Mobile cranes segment and market share of around 60% in Tower Cranes segment domestically.
- Additionally, ACE also offers Crawler Cranes, Truck Mounted Cranes, Lorry Loaders, Backhoe Loaders/Loaders, Vibratory Rollers, Motor Graders, Forklifts, Access Platforms, Telehandlers, Tractors & Harvesters and other Construction Equipment.
- The end-user Sector exposure of the company can be broadly classified as follows: Manufacturing & Logistics~45%, Infrastructure ~35%, Agriculture ~7% and Real Estate ~13%.
- The company has one of the widest Sales and Service network, with over 125+ locations supported by 13 regional offices in India and also exports to over 37 countries across Middle East, Africa, Asia and Latin America.

Consolidated Financial Highlights (INR Mn)



* Total income includes other income

Product Portfolio

Cranes, Material Handling & Construction Equipment


Pick & Carry Cranes


Lorry Loaders


Rough Terrain Cranes


Crawler Cranes


Truck Cranes


Tower Cranes


Backhoe Loaders


Tele Handlers


Vibratory Rollers


Motor Graders


Access Platforms


Forklift Trucks


Warehousing Equipment


Piling Rigs

Agri Equipment


Tractors


Track Harvesters

Opportunities & New Products

Ultra Range- AI Integrated Tools: SCOS, ALSS & RAS

Clutch less NG Cranes

All New ADD 95 Tandem Roller

Focused on new-age technology, the new products feature intelligent equipment with AI-assisted tools to enhance performance, reliability and safety.

New Product Launches:

- Next-Gen Cranes with Ultra features which includes AI integrated Safety systems—SCOS, ALSS and RAS.
- Next-Gen Cranes with Clutch less transmission (India's First)
- Truck Mounted Arial Platforms
- FT 6040 - 6 Tons & FT 7560 – 16 Tons Flat Top Tower Crane
- Construction Elevators
- All New ADD 95 Tandem Roller

Commencement of ACE - KATO Joint Venture

- **50:50 JV between Action Construction Equipment Limited and KATO WORKS CO.,** LTD. combining ACE's manufacturing/distribution strength with KATO's global distribution network coupled with heavy crane technology leadership.
- Dedicated heavy cranes platform with transfer of Truck Cranes, Crawler Cranes and Rough Terrain Cranes business into ACE KATO JV, creating a focused growth vehicle in the heavy cranes segment for both domestic and international markets.
- Positions ACE to accelerate technology upgradation, localization, export expansion and participation in India's rising infrastructure and industrial capex cycle.

Crawler Cranes & Truck Cranes

Sectoral Growth Drivers

ACE

Urban Infra

- Breaking away from the traditional focus on metros, the budget propels a transformational shift towards regional economic development through the creation of City Economic Regions (CERs),
- A key pillar of this strategy is the renewed focus on Tier 2 and 3 cities, including temple towns**, backed by a INR 5,000 crore allocation for urban infrastructure development.**
- Metro rail projects receive the largest share of urban spending, with about **INR 28,740 crore (33.6 % of the urban budget)** dedicated to metro systems, even though this is slightly lower than the previous year's allocation.

Railways

- The railway capital allocation is maintained at **INR 2.95 lakh crore** for FY27. Physical targets have been linked to production of **17,500 general coaches**, **200 Vande Bharat** and **100 Amrit Bharat** trains.
- Budget 2026-27 announced seven new Bullet Train (high-speed rail) corridors, spanning 4000 km, connecting major cities. Focus on freight connectivity, safety, network modernization, and rolling stock procurement continues.
- The government is set to execute 'National Rail Plan' to enable integration of rail network with other modes of transport for development of a comprehensive multi-modal transportation system.

Manufacturing

- Union Budget 2026-27 lays emphasis on Scaling up manufacturing in 7 strategic and frontier sectors. The Budget provides INR 40,000 crore for electronics manufacturing (ECMS), INR 10,000 crore for Biopharma SHAKTI, and INR 10,000 crore for container manufacturing, along with continued support for semiconductors, chemicals, rare earths, textiles, and other strategic manufacturing sectors.
- Implemented PLI in 14 sectors with an outlay of **INR 1.97 lakh crore** to enhance domestic manufacturing & import substitution with potential to have additional production of **INR** 3 lakh crore in next 5 years.
- Industrial Capex cycle has revived owing to other initiatives such as **National Manufacturing Mission**, '**Vocal for Local'** and **'China +1.**

The GoI has budgeted total capital expenditure of ~INR 12.2 trillion for FY27 (BE) versus ~INR 11.0 trillion in FY26 (RE), implying ~11% YoY growth. Roads and Railways remain the largest beneficiaries, with allocations of ~INR 3.0 trillion and ~INR 2.6 trillion respectively.

Roads

- The Centre has increased allocation for the Ministry of Road Transport and Highways (MoRTH) to INR 3.10 lakh crore in the Union Budget 2026-27, up from INR 2.87 lakh crore in the Budget Estimates of the previous year.
- High-speed and greenfield corridors remain a key focus under PM Gati Shakti and Bharatmala Pariyojana.
- The funds will be used for the development of national highways, expressways and greenfield access-controlled corridors, supported through budgetary resources, toll-based funds and highway monetisation mechanisms.

Housing

- Housing allocations increased sharply in Union Budget 2026–27, with PMAY-Urban raised to INR 18,625 crore (from INR 7,500 crore), PMAY-Urban 2.0 increased to INR 3,000 crore (from INR 300 crore), and PMAY-Gramin enhanced to INR 54,917 crore (from INR 32,500 crore).Real estate sector in India is expected to expand to **$5.8Tn**, contributing 15.5% to the country's GDP by 2047.
- **INR 15,000 crore** allocated for SWAMIH Fund 2.0 (Special Window for Affordable and Mid-Income Housing) to expedite completion of an additional 1 lakh housing units in stalled projects, 50,000 homes were completed till FY 24 and rest 40,000 expected by the end of 2026.

Source: ICEMA, IBEF, Mordor Intelligence, Indian Companies.in, The Economic Times, ToI other published /public domain, PIB

Sectoral Growth Drivers

Agriculture

- The Ministry of Agriculture & Farmers Welfare allocated **INR 1.41 lakh crore** in FY27 budget.
- The Indian agricultural tractor market is projected to reach **USD 7.92 billion in 2025** and grow to **USD 10.95 billion by 2030**, reflecting a **CAGR of 6.7%** during the forecast period
- The agricultural machinery market in India, encompassing tractors and other equipment is expected to reach **INR 1.66 trillion by FY29**, growing at a **CAGR of approximately 6.69%**

Logistics

- 100 multimodal cargo terminals will be developed by FY27 to attract investments of a **~INR 6,000 crore** & handle over 1 million tonnes of cargo per terminal, enhance India's multimodal logistics capabilities.
- The Indian logistics valued at **$228.4 Bn** in 2024 and is projected to reach **$428.7 Bn** by 2033.
- The government's continued focus on deepening logistics penetration into Tier-2, Tier-3 cities and rural regions is expected to improve goods movement efficiency, reduce logistics costs, enhance supply-chain reliability, and support MSMEs through better market access and integrated transportation networks.

Warehousing

- Supportive government policies to build Logistics Parks and Free Trade Warehousing Zones (FTWZs) aims to reduce logistics costs and improve competitiveness.
- The warehousing market in India valued at **$60.42 Bn in 2024** and is projected to grow at a **CAGR of 10.5%** from 2025 to 2034, reaching **USD 163.98 billion** by 2034
- Indian warehousing and logistics sector is expected to attract **~$10 Bn** investments over the next 4-5 years.

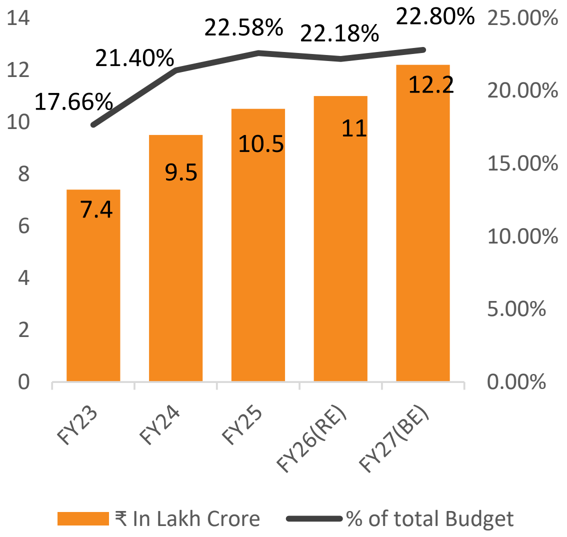
Ports

- The Sagarmala Programme has identified 839 projects worth approximately INR 5.79 lakh crore for implementation by 2035.
- 20 new National Waterways to be operationalised over the next 5 years for greener, cost-effective cargo movement.
- INR 10,000 cr Container Manufacturing Assistance Scheme (CMAS) launched to build a competitive domestic container manufacturing ecosystem, reduce import dependence and support containerised cargo growth.
- Target is to achieve ~1 million TEU annual domestic container production over the next decade, boosting jobs and ancillary industries.

Defense

- Defence allocation raised to INR 7.85 lakh crore in FY27, up from INR 6.81 lakh crore last year and constitutes about 2% of India's estimated GDP.
- The government has enhanced allocation to the Border Roads Organisation (BRO) to INR 7,394 crore to support strategic infrastructure projects such as tunnels, bridges, airfields, and roads in border areas.
- The government has earmarked INR 1.39 lakh crore (75 % of the capital acquisition budget) for procurement from domestic industries, including private sector players, to promote indigenisation and strengthen the defence manufacturing ecosystem.

Capital Spending Picks up Pace



In the Budget 2026-2027 speech, Hon'ble FM introduced a new Scheme for Enhancement of Construction and Infrastructure Equipment (CIE), which will help in the industry moving closer towards self reliance.

Source: ICEMA, IBEF, Mordor Intelligence, Indian Companies.in, The Hindu ,ToI other published /public domain, PIB

FINANCIAL OVERVIEW Q1-FY27

Q1-FY27 Financial & Operational Highlights

INR 8,403 Mn
Total Income*
19.5% YoY

INR 1,725 Mn
EBITDA
19.9% YoY

20.53%
EBITDA Margin
7 Bps YoY

INR 1,195 Mn
PAT
22.3% YoY

14.22 %
PAT Margin
33 Bps YoY

INR 10.04/Share
Diluted EPS
22.3% YoY

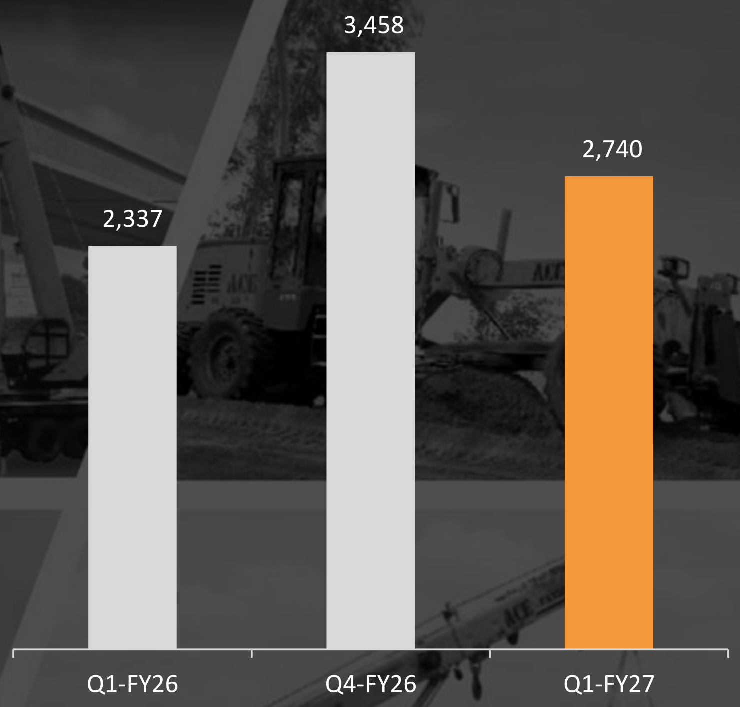
Q1-FY27 Operational Highlights

- The company achieved its best ever Q1 Revenues and Margins
- Operational revenues grew by 20.5% on a YoY basis
- Robust growth in CE segment which grew by 21.96% YOY with margins at 18.16%
- Margins expanded sequentially, driven by prudent cost management and calibrated pricing action
  - EBIDTA expands by 428 BPS QoQ
  - PBT expands by 386 BPS QoQ
  - PAT expands by 338 BPS QoQ
- While India's macroeconomic fundamentals continue to remain robust, the escalation of geopolitical tensions in West Asia, elevated crude oil and Commodity prices, supply chain disruptions and sharp inflation have created a challenging operating environment
- The structural growth drivers for the Indian Construction Equipment industry remain firmly intact. Continued Government emphasis on infrastructure creation, higher investments in roads, railways, urban infrastructure, manufacturing and logistics, together with sustained public capital expenditure, continue to provide a strong foundation for long-term industry growth.

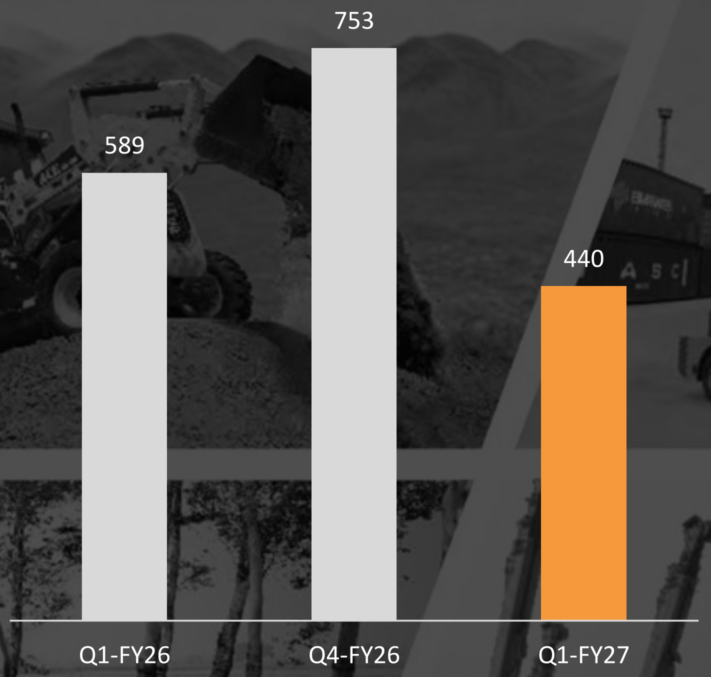
*Total Income includes Other Income

Segment wise – Quarterly Sales Volume

Cranes, Construction Equipment & Material Handling Equipment



Agricultural Equipment



Quarterly Consolidated Financial Performance

Particulars (INR Mn)	Q1-FY27	Q1-FY26	Y-o-Y	Q4-FY26	Q-o-Q
Total Income*	**8,403**	**7,032**	**19.5%**	**10,234**	**(17.9%)**
Total Expenses	6,678	5,593	19.4%	8,571	(22.1%)
EBITDA	**1,725**	**1,493**	**19.9%**	**1,663**	**3.7%**
EBITDA Margins (%)	***20.53%***	***20.46%***	***7 BPS***	***16.25%***	***428 BPS***
Depreciation	91	80	13.8%	95	(4.2%)
Finance Cost	50	82	(39.0%)	34	47.1%
PBT	**1,584**	**1,277**	**24.0%**	**1,534**	**3.3%**
Tax	389	300	29.7%	425	(8.5%)
Profit after Tax	**1,195**	**977**	**22.3%**	**1,109**	**7.8%**
PAT Margins (%)	***14.22%***	***13.89%***	***33 BPS***	***10.84%***	***338 BPS***
EPS (Diluted INR)	10.04	8.21	22.3%	9.31	7.8%

**Total Income includes Other Income*

Historical Consolidated Financial Performance

Particulars (INR Mn)	FY24	FY25	FY26	Q1-FY27
Total Income*	**29,909**	**34,274**	**33,905**	**8,403**
Total Expenses	25,106	28,213	27,765	6,678
EBITDA	**4,803**	**6,061**	**6,140**	**1,725**
EBITDA Margins (%)	***16.06%***	***17.68%***	**18.11%**	***20.53%***
Depreciation	232	283	352	91
Finance Cost	232	287	221	50
PBT	**4,339**	**5,491**	**5,567**	**1,584**
Tax	1,057	1,399	1,416	389
Profit after Tax	**3,282**	**4,092**	**4,151**	**1,195**
PAT Margins (%)	***10.97%***	***11.94%***	**12.24%**	***14.22%***
Other Comprehensive Income	(2)	-	1	-
Total Comprehensive Income	**3,280**	**4,092**	**4,152**	**1,195**
EPS (Diluted INR)	27.56	34.37	34.87	10.04

** Total Income includes Other Income*

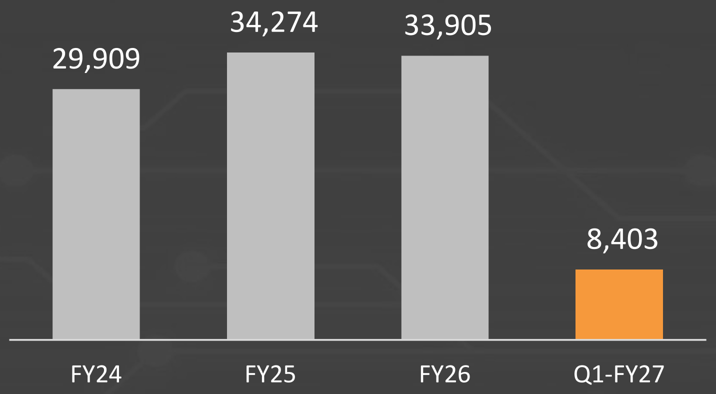
Historical Consolidated Balance Sheet

Equities & Liabilities (INR Mn)	FY-24	FY-25	FY-26
(A) Share Capital	238	238	238
(B) Other Equity	12,060	15,909	19,872
Non Controlling Interest	17	17	1
Total - Shareholder Funds	**12,315**	**16,164**	**20,111**
Non Current Liabilities			
(A) Financial Liabilities			
(i) Borrowings	-	-	-
(ii) Lease Liabilities	2	13	66
(B) Provisions	32	38	58
(C) Deferred tax liabilities (Net)	97	78	102
Total - Non – Current Liabilities	**131**	**129**	**226**
Current Liabilities			
Financial Liabilities			
(i) Borrowings	39	148	1
(ii) Trade Payables	6,880	8,086	9,165
(iii) Other Financial Liabilities	414	318	374
(iv) Lease Liabilities	4	4	12
(D) Other current liabilities	1,801	2,044	2,582
(E) Provisions	38	47	44
(F) Current tax liabilities (Net)	70	169	2
Total – Current Liabilities	**9,246**	**10,816**	**12,180**
Total Equity and Liabilities	**21,692**	**27,109**	**32,517**

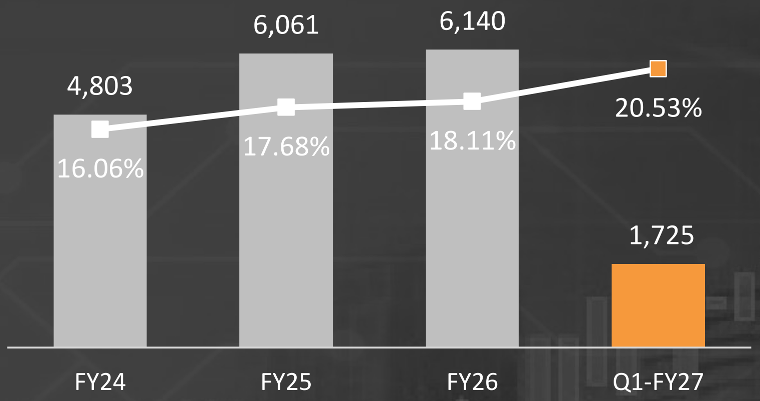
Assets (INR Mn)	FY-24	FY-25	FY-26
(A) Property plant & Equipment	5,595	6,967	7,326
(B) Capital Work in Progress	436	277	485
(C) Right-of-Use Assets	5	16	308
(D) Investment properties	164	150	146
(E) Intangible assets	31	26	30
(F) Intangible assets under development	-	9	7
(G) Financial assets			
(i) Investments	2,245	5,426	7,232
(ii) Other financial assets	110	97	31
(H) Other non-current assets	368	904	700
(I) Deferred tax assets	6	6	4
(J) Non- Current tax assets (Net)	4	5	5
Total - Non – Current Assets	**8,964**	**13,883**	**16,274**
Current Assets			
(A) Inventories	5,534	5,151	6,054
(B) Financial assets			
(i) Investments	3,696	3,756	5,603
(ii) Trade receivables	1,643	2,647	2,843
(iii) Cash and cash equivalents	482	488	643
(iv) Bank balances other than (iii) above	622	66	129
(v) Loans	8	9	8
(vi) Other current financial assets	94	117	131
(C) Other Current Assets	649	942	832
	12,728	**13,176**	**16,243**
Assets held for sale	-	50	-
Total current assets	**12,728**	**13,226**	**16,243**
Total Assets	**21,692**	**27,109**	**32,517**

Key Consolidated Financial Highlights

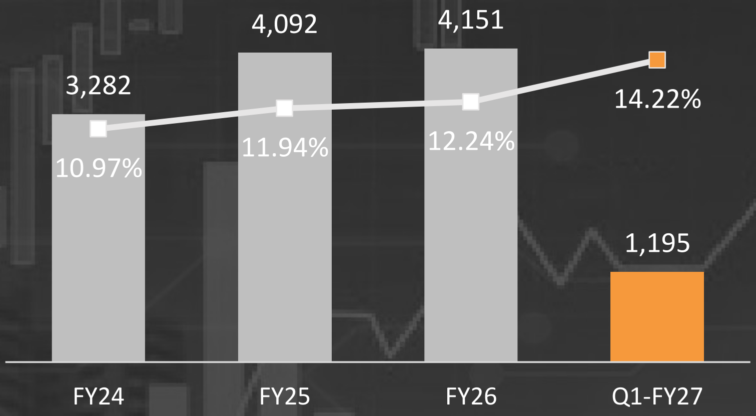
Total Income* (INR Mn)



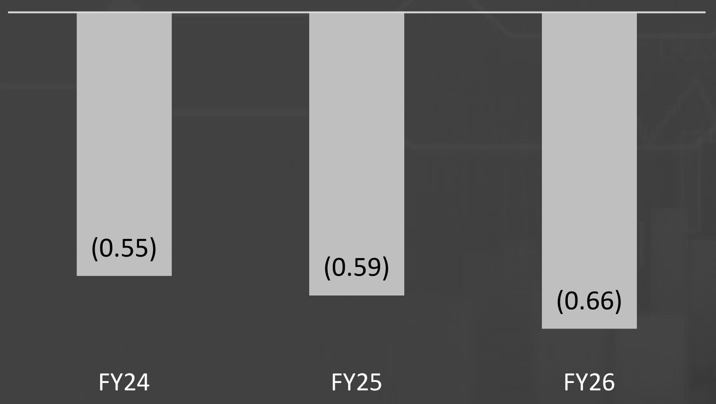
EBITDA and EBITDA Margins (INR Mn)



PAT and PAT Margins (INR Mn)

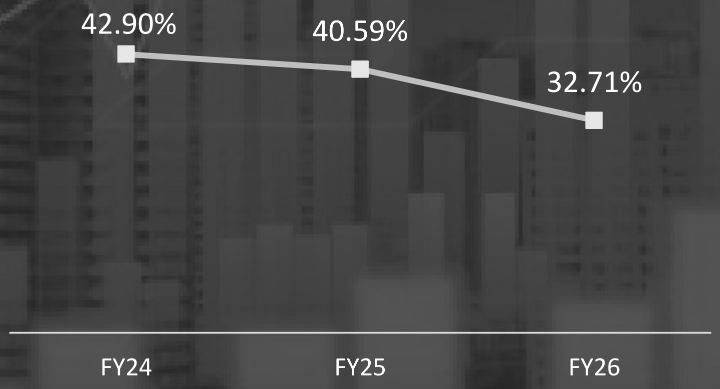


Net Debt to Equity (x)



Working Capital Days

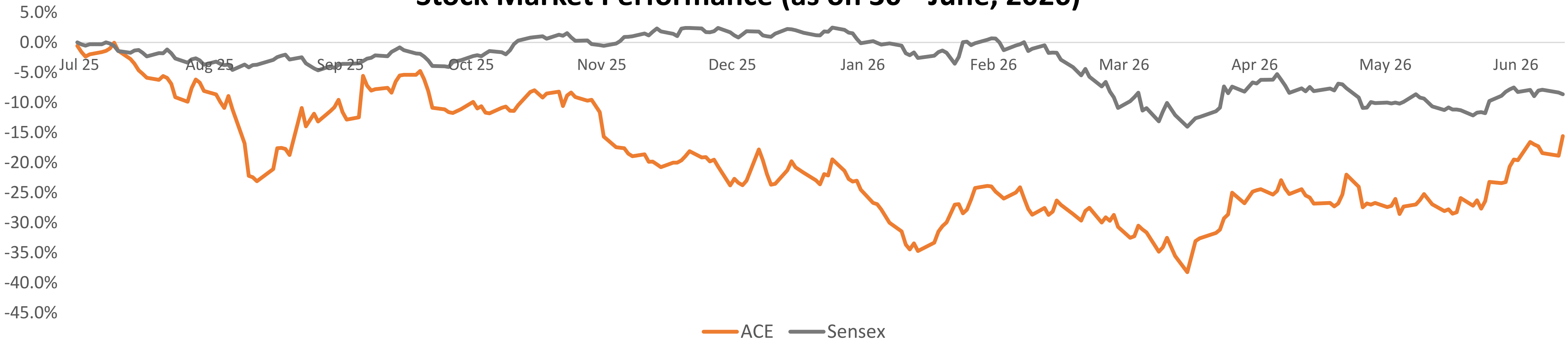
Return on Capital Employed



* Total income includes other income

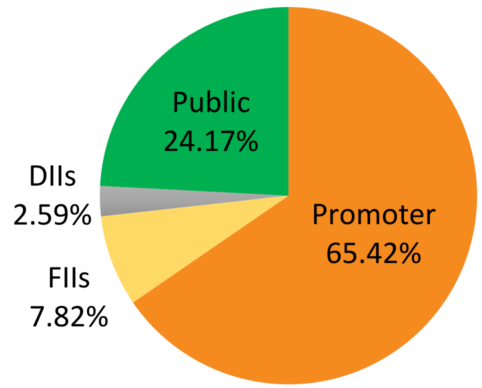
Capital Market Data

Stock Market Performance (as on 30th June, 2026)



Price Data (As on 30th June, 2026)	
Face Value (INR)	2.00
Market Price (INR)	1,023.55
52 Week H/L (INR)	1,226.25 / 746.10
Market Cap (INR Mn)	1,21,887.61
Equity Share Outstanding (Mn)	119.08
1 Year Avg. Daily Trading Volume ('000)	374.29

Shareholding pattern (As on 30th June, 2026)



Disclamer

Action Construction Equipment Limited

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VALOREM ADVISORS

Mr. Anuj Sonpal
Valorem Advisors
Tel: +91-22-49039500
Email: ace@valoremadvisors.com

ACE- Lifting India's Growth

Action Construction Equipment Ltd.
Dudhola Link Road, Dudhola
Palwal (Haryana)-121102 INDIA
Board : 01275-280111, 280220
Web : www.ace-cranes.com