ACE INTEGRATED SOLUTIONS LIMITED

Regd. Office: B-13, DSIDC Complex, Functional Industrial Estate,
Industrial Area Patparganj, New Delhi-110092,
Email- md@aceintegrated.com, cs@aceintegrated.com
Phone No. 011-49537949, Website- www.aceintegrated.com
CIN: L82990DL1997PLC088373

Ref.- ACE/STX/2026-27/16

To **Date: August 21, 2026**
The Manager (Listing Department)
National Stock Exchange of India Limited (NSE)
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (East),
Mumbai-400051 (Maharashtra)

Company Symbol: ACEINTEG

Subject: - Annual Report for the Financial Year 2025-2026 of the Company

Dear Sir/Madam,

In compliance with Regulation 34 (1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the 29TH Annual Report of the Company for the financial year 2025-2026, to be approved and adopted by the Members of the Company in the 29th Annual General Meeting to be held on **Tuesday, 15th September, 2026 at 11:00 A.M. Through VC/OAVM (Other Audio Visual Means)**

You are requested to take the above on your record.

Yours Faithfully
For **ACE INTEGRATED SOLUTIONS LIMITED**

ANKITA SHARMA

Digitally signed by ANKITA SHARMA
DN: c=IN, postalCode=273163, st=UTTAR PRADESH, street=MAHARAJGANJ, l=MAHARAJGANJ, o=Personal, serialNumber=87b8844fd0195afa51004414a4b43faef795978c695f363e6069d594e0dba272, pseudonym=c888d137d8fd45b7b919c884a6c6a54f, 2.5.4.20=89f3871856513c5e5d153e68907d1bdb3b05a4c0439d8b24b2e5b33369ece40f, email=ANKITASHARMASBZ@GMAIL.COM, cn=ANKITA SHARMA
Date: 2026.08.21 10:58:26 +05'30'

ANKITA SHARMA
(Company Secretary & Compliance Officer)
ACS- 75452

Date: 21.08.2026
Place: New Delhi

Encl: 29TH Annual Report of the Company

29TH ANNUAL GENERAL MEETING 2025-26

ACE INTEGRATED SOLUTIONS LIMITED

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CHAIRMAN'S MESSAGE

Greetings to all the Shareholders!

Welcome to ACE INTEGRATED SOLUTIONS LIMITED. It is my privilege to present to you an update on the strategic direction and future vision of ACE Integrated Solutions Limited.

For several years, the Company has been a trusted partner to major Government bodies, providing human resource and recruitment services, conducting pan-India examinations, and delivering end-to-end solutions with credibility and reliability. These efforts have established ACE as a name synonymous with trust, scale, and integrity.
In recent years, however, the examination and recruitment industry has become increasingly challenging and less viable. The sector is exposed to significant risks and liabilities, including:

Escalating incidents of malpractice and organized cheating, both in physical centers and through remote online modes.
Question paper leaks and data breaches, which pose severe reputational and compliance risks.

High litigation exposure, where even isolated failures can lead to legal consequences, financial penalties, and long-term damage to credibility. Rising operational costs of manpower, infrastructure, and security protocols, which are outpacing margins. Rapid technological disruption, with Artificial Intelligence and automation reducing the long-term need for large-scale traditional examinations. Public scrutiny and regulatory pressures, where any lapse attracts widespread media attention, eroding stakeholder confidence.

Given these realities, the continuation of large-scale examination services no longer aligns with the Company's long-term interests or shareholder value creation. The strategic decision to pivot away from this industry is therefore both timely and essential.

Although instead of government recruitment, We're exploring opportunities in private training and recruitment.

In 2019, the Company took its first step towards diversification by executing a joint venture project for NCRTC in the field of, construction management, and architecture. Building on this foundation, ACE has redefined its objectives and is now focused on the following sub-verticals. Architecture, Interiors, Building Information Modelling (BIM), and Turnkey Construction Projects. Training in Architecture, Design, and Technical/Non-Technical Skills for the Construction & Design Industry

Ace has taken initiative in Co-Working Space area by developing 50000 Sq.feet area in Noida.

In addition, ACE is exploring opportunities in cutting-edge technologies, with a particular emphasis on defense applications and online exploration platforms. These areas represent high-growth potential and align with the Company's long-term objective of building a diversified, future-ready portfolio.We also recognize that pivoting into new business domains will require time, sustained effort, and disciplined execution. This transformation is both a challenge and an opportunity. The continued trust and support of our shareholders will be vital as we navigate this path and work to establish ACE as a significant player in its chosen focus areas.

The Board acknowledges and appreciates the dedication and resilience of the ACE team in driving this transformation. With continued focus on innovation, operational discipline, and strategic execution, the Company is confident of delivering long-term value creation.

On behalf of the Board and the management team, I extend sincere gratitude to our esteemed shareholders for their unwavering confidence and support.

Warm regards,

Chandra Shekhar Verma
Chairman & Managing Director
DIN: 01089951

CONTACT US

B-13, DSIDC Complex, FIE, Patparganj Industrial Area, Delhi – 110092

md@aceintegrated.com
cs@aceintegrated.com

www.aceintegrated.com

CORPORATE INFORMATION

Name of the Company	Ace Integrated Solutions Limited
CIN	L82990DL1997PLC088373
Financial Year	2025-26
Registered Office	B-13, DSIDC Complex, Functional Industrial Estate, Industrial Area Patparganj, New Delhi – 110092
Phone No.	011-49537949, 011-22162970
Email ID	md@aceintegrated.com, cs@aceintegrated.com
Website	www.aceintegrated.com

BOARD OF DIRECTORS

S. No.	NAME OF DIRECTOR	DIN	DESIGNATION
1	Mr. Chandra Shekhar Verma	01089951	Managing Director
2	Mrs. Amita Verma	01089994	Whole-time Director
3	Mr. Kumar Vishwajeet Singh	03334038	Non-Executive Independent Director
4	Ms. Shivani Chandra	09623919	Executive Director
5	Mr. Rajeev Ranjan Sarkari	08804128	ED cum CEO
6	Mr. Nitinkumar Radheshyam Sharma	06442840	Non-Executive Independent Director
7	Mr. Korudi Jagga Rao	10085289	Non-Executive Independent Director
8	Mrs. Ritika Srivastava	10294180	Non-Executive Independent Director

BOARD COMMITTEES: -

AUDIT COMMITTEE (Re-constituted on 29.08.2023)

Nature of Directorship	Name of Directors	Designation
Non-executive Independent Director	Mr. Nitinkumar Radheshyam Sharma	Chairman
	Mr. Kumar Vishwajeet Singh	Member
	Mr. Korudi Jagga Rao	Member
	Mrs. Ritika Srivastava	Member

NOMINATION AND REMUNERATION COMMITTEE (Re-constituted on 29.08.2023)

Nature of Directorship	Name of Directors	Designation
Non-executive Independent Director	Mr. Nitinkumar Radheshyam Sharma	Chairman
	Mr. Kumar Vishwajeet Singh	Member
	Mr. Korudi Jagga Rao	Member
	Mrs. Ritika Srivastava	Member

STAKEHOLDERS RELATIONSHIP COMMITTEE (Re-constituted on 29th August, 2023)

Nature of Directorship	Name of Directors	Designation
Non-executive Independent Director	Mr. Korudi Jagga Rao	Chairman
	Mr. Kumar Vishwajeet Singh	Member
	Mr. Nitinkumar Radheshyam Sharma	Member
	Mrs. Ritika Srivastava	Member

Company Secretary & Compliance Officer	**Ms. Ankita Sharma (w.e.f. 13.02.2025)** Email: cs@aceintegrated.com
Chief Financial Officer	**Rohit Goel** Email: accounts@aceintegrated.com
Statutory Auditors	**Sanmarks & Associates** Chartered Accountants (Firms Registration No. 003343N) 457, Sector - 17, Faridabad, Haryana-121002 Email: nkaggarwal457@gmail.com
Secretarial Auditor	**Atiuttam Singh & Associates** **Practicing Company Secretary** A-97 & 98, UGF, Street No.-6, Madhu Vihar, New Delhi – 110 092
Internal Auditors	**P. Rastogi & Co.** Chartered Accountants (Firm Registration No. 028122N) D-9, First Floor, Gali No. 19, Madhu Vihar, I.P. Ext., Delhi-110092 Email: pyushrastogi@gmail.com
Bankers	IndusInd Bank, Indian Overseas Bank, State Bank of India, ICICI Bank and HDFC Bank
Registrar & Share Transfer Agent	**Bigshare Services Private Limited** CIN: U99999MH1994PTC076534 Work Office: Office No. S6-2, 6th floor, Pinnacle Business Park, next to Ahura Centre, Mahakali Caves Road, Andheri (East), Mumbai – 400093, India Registration Number: INR000001385 Tel: +91-22-62638200 Email: info@bigshareonline.com Website: http://www.bigsharesonline.com Mukesh Kumar Branch Manager | Bigshare Services Pvt. Ltd Unit No. 526, Astralis Supernova Sector 94, Noida Expressway Noida, District Gautam Buddha Nagar Uttar Pradesh – 201301 Tel: 0120-4654433, 4417615 MB 7045600446 /7838389295 mukesh@bigshareonline.com www.bigshareonline.com

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NOTICE OF 29TH ANNUAL GENERAL MEETING

NOTICE is hereby given that the Twenty Ninth (29th) Annual General Meeting ("AGM") of the Members of Ace Integrated Solutions Limited ("the Company") (CIN: L82990DL1997PLC088373) will be held on **Tuesday, the 15th day of September, 2026 at 11:00 a.m.** through Video Conferencing (VC) or Other Audio-Visual Means (OAVM) to consider and transact the following businesses:

ORDINARY BUSINESS :

1. **ADOPTION OF AUDITED STANDALONE FINANCIAL STATEMENTS**:

   To receive, consider and adopt the Audited Standalone Financial Statements of the Company for the Financial Year ended March 31, 2026, together with the Reports of the Board of Directors and Auditors thereon.

2. **RE-APPOINTMENT OF DIRECTOR LIABLE TO RETIRE BY ROTATION**

   To appoint a director in place of **Mr. Rajeev Ranjan Sarkari (DIN: 08804128)**, who retires by rotation in terms of Section 152(6) of the Companies Act, 2013, and being eligible, offers himself for re-appointment.

SPECIAL BUSINESS :

3. **RE-APPOINTMENT OF MR. CHANDRA SHEKHAR VERMA (DIN:01089951) AS CHAIRMAN & MANAGING DIRECTOR OF THE COMPANY.**

   To consider and, if thought fit, to pass, with or without modification(s), the following Resolution as a **Special Resolution:**

   "**RESOLVED THAT** pursuant to the provisions of Section 196, 197, 198, 203 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, (including any statutory modification(s) or reenactment(s) thereof for the time being in force), Regulation 17(6)(e) and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, the Articles of Association of the Company and in accordance with the recommendations of Nomination and Remuneration Committee and the Board of Directors, the consent of the Shareholders of the Company, be and is hereby accorded for the Re-Appointment of Mr. Chandra Shekhar Verma (DIN: 01089951) , as a Chairman and Managing Director of the Company for a further period of 5 (Five) consecutive years with effect from June 30, 2026 till June 29, 2031 (both days inclusive), liable to retire by rotation, on the terms and conditions, including remuneration, as set out in the explanatory statement attached to the Notice convening this Meeting.

   RESOLVED FURTHER THAT the Board of Directors (which term shall, unless the context otherwise requires, be deemed to include any Committee thereof duly authorised in this behalf) be and is hereby authorised to alter, vary or modify the terms and conditions of the said re-appointment and remuneration of the Chairman and Managing Director, as may be recommended by the Nomination and Remuneration Committee from time to time

RESOLVED FURTHER THAT in the event of loss or inadequacy of profits in any financial year during the tenure of Mr. Chandra Shekhar Verma as Chairman and Managing Director, the Company shall pay to Mr. Chandra Shekhar Verma the remuneration, perquisites and other benefits as specified in the Explanatory Statement, as the minimum remuneration, subject to and in accordance with the conditions and limits prescribed under Section 197 read with Schedule V of the Companies Act, 2013, including any statutory modification(s) or reenactment(s) thereof for the time being in force.

RESOLVED FURTHER THAT the Board of Directors of the Company (including its Committee thereof) be and is hereby authorised to do all such acts, deeds, matters and things as may be necessary, expedient and desirable for the purpose of giving effect to this Resolution."

4. TO RE-APPOINT MR. KUMAR VISHWAJEET SINGH (DIN – 03334038) AS AN INDEPENDENT DIRECTOR OF THE COMPANY.

To consider and, if thought fit, to pass, with or without modification(s), the following Resolution as **a Special Resolution:**

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152 read with Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") and the Rules made thereunder, including the Companies (Appointment and Qualification of Directors) Rules, 2014, Regulations 16(1)(b), 25(2A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (" Listing Regulations") (including any statutory modification(s) or re-enactment thereof for time being in force),and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, and pursuant to the Articles of Association of the Company, based on the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors of the Company at their respective meetings held on June 25, 2026, approval of the Members of the Company be and is hereby accorded for the re-appointment of Mr. Kumar Vishwajeet Singh (DIN – 03334038), as an Independent Director of the Company, not liable to retire by rotation, for the second term of 5 (Five) consecutive years commencing from August 30, 2026 to August 29, 2031 (both days inclusive)."

RESOLVED FURTHER THAT the Board of Directors or the Company Secretary of the Company be and is hereby authorised to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution."

5. TO APPROVE MATERIAL RELATED PARTY TRANSACTION(S) WITH RESPECT TO PAYMENT OF REMUNERATION TO THE MANAGING DIRECTOR.

To consider and, if thought fit, to pass, with or without modification(s), the following Resolution as a **Special Resolution:**

"**RESOLVED THAT** pursuant to Regulation 23 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) read with Sections 196, 197, 198, 203 and other applicable provisions, if any, of the Companies Act, 2013 ('the Act'), and upon the recommendation of the Audit Committee and Nomination and Remuneration Committee, the consent of members of the Company be and is hereby accorded for payment of remuneration to Mr. Chandra Shekhar Verma (DIN: 01089951), Chairman and Managing Director of the Company, during his tenure approved under Item No. 3 of this Notice, the said remuneration constituting a Material Related Party Transaction under Regulation 23 of the SEBI Listing Regulations.

RESOLVED FURTHER THAT the aggregate remuneration payable to Mr. Chandra Shekhar Verma during any financial year shall be payable in accordance with the terms and conditions approved by the Members under Item No. 3 of this Notice, provided that the aggregate remuneration shall not exceed ₹60,00,000 (Rupees Sixty Lakhs only) per annum or such other amount as may be approved by the Members in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI Listing Regulations.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of the Company be and is hereby authorized to do all such acts, deeds and things as are incidental thereto or as may be deemed necessary or desirable or to settle any question or difficulty that may arise in such manner as it may deem fit and all actions taken by the Board of Directors and/or the Audit Committee in connection with any matter referred to or contemplated in this resolution, be and are hereby approved and confirmed in all respects.

RESOLVED FURTHER THAT the Board of Directors and the Audit Committee of the Company be and is hereby authorised to delegate all or any of the powers conferred on it as they may deem fit and to do all such acts and take all such steps as may be considered necessary or expedient to give effect to the aforesaid resolution."

6. **TO APPROVE MATERIAL RELATED PARTY TRANSACTION(S) WITH RESPECT TO PAYMENT OF REMUNERATION TO THE WHOLE-TIME DIRECTOR.**

To consider and, if thought fit, to pass, with or without modification(s), the following Resolution as a Special Resolution:

RESOLVED THAT pursuant to Regulation 23 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, read with Sections 196, 197, 198 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Schedule V thereto and the Rules made thereunder, and pursuant to the recommendations of the Audit Committee, Nomination and Remuneration Committee and the Board of Directors of the Company, approval of the Members be and is hereby accorded for payment of remuneration to Mrs. Amita Verma (DIN: 01089994), Whole-time Director and Promoter of the Company, as approved by the Members at the 27th Annual General Meeting of the Company and payable during the balance tenure of her existing appointment approved by the Members at the 27th Annual General Meeting, the same constituting a Material Related Party Transaction under Regulation 23 of the SEBI Listing Regulations.

RESOLVED FURTHER THAT the remuneration payable to Mrs. Amita Verma shall continue to be governed by the terms and conditions approved by the Members at the 27th Annual General Meeting, provided that the aggregate remuneration shall not exceed ₹60,00,000 (Rupees Sixty Lakhs only) per annum or such other limits as may be permissible under the Companies Act, 2013 and approved by the Members from time to time.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of the Company be and is hereby authorized to do all such acts, deeds and things as are incidental thereto or as may be deemed necessary or desirable or to settle any question or difficulty that may arise in such manner as it may deem fit and all actions taken by the Board of Directors and/or the Audit Committee in connection with any matter referred to or contemplated in this resolution, be and are hereby approved and confirmed in all respects.

RESOLVED FURTHER THAT the Board of Directors and the Audit Committee of the Company be and is hereby authorised to delegate all or any of the powers conferred on it as they may deem fit and to do all such acts and take all such steps as may be considered necessary or expedient to give effect to the aforesaid resolution."

7. TO APPROVE THE MATERIAL TRANSACTIONS TO BE ENTERED WITH HORIZON INFOPLAY LIMITED;

To consider and if thought fit, to pass, with or without modification(s), the following Resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to Regulation 2(1)(zc), Regulation 23 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ('Listing Regulations'), provisions of Section 188 and other applicable provisions of the Companies Act, 2013, if any, read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 (including any Statutory modification(s) or re-enactment thereof for the time being in force), the Company's Policy on Related Party Transaction(s) and based on the recommendations of the Audit Committee and Board of Directors and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time, and in supersession of all prior approvals granted by the Members and/or the Audit Committee of the Company, from time to time, in respect of such related party transactions, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), to enter into, continue, modify, renew, extend, ratify and/or approve, from time to time, one or more related party transaction(s), contract(s), arrangement(s) and/or understanding(s), whether individually or in a series of transactions with Horizon Infoplay Limited, a Related Party under Section 2(76) of the Act and Regulation 2(1)(zb) of the Listing Regulations, as detailed in the explanatory statement to this Resolution, on such material terms and conditions as mentioned therein and as may be mutually agreed between the parties, notwithstanding the fact that the aggregate value of all these transaction(s), whether undertaken directly by the Company or along with its subsidiary(ies), may exceed from time to time the prescribed thresholds as per the provisions of Listing Regulations as applicable from time to time, provided, however, that the said contract(s)/ arrangement(s)/ transaction(s) shall be carried out at an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including finalising the terms and conditions, thereof and finalising and executing necessary documents, including agreement(s) and such other documents, and deal with any matters, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto.

RESOLVED FURTHER THAT the Board including Committee constituted by the Board ('Board'), be and is hereby authorised to delegate all or any of the powers conferred herein, to any Director(s), Key Managerial Personnel(s), Officer(s) or Authorised Representative(s) of the Company, to do all such acts and take such steps as may be considered necessary, desirable or expedient to give effect to this resolution.

RESOLVED FURTHER THAT all actions taken by the Board, or any person so authorised by the Board, in connection with any matter referred to or contemplated in the foregoing resolution, be and are hereby approved, ratified and confirmed in all respects.

8. TO APPROVE THE MATERIAL TRANSACTIONS TO BE ENTERED WITH ACE INTEGRATED EDUCATION PRIVATE LIMITED.

To consider and if thought fit, to pass, with or without modification(s), the following Resolution as a Ordinary Resolution:

"**RESOLVED THAT** pursuant to Regulation 2(1)(zc), Regulation 23 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ('Listing Regulations'), provisions of Section 188 and other applicable provisions of the Companies Act, 2013, if any, read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 (including any Statutory modification(s) or re-enactment thereof for the time being in force), the Company's Policy on Related Party Transaction(s) and based on the recommendations of the Audit Committee and Board of Directors and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time, and in supersession of all prior approvals granted by the Members and/or the Audit Committee of the Company, from time to time, in respect of such related party transactions, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), to enter into, continue, modify, renew, extend, ratify and/or approve, from time to time, one or more related party transaction(s), contract(s), arrangement(s) and/or understanding(s), whether individually or in a series of transactions with Ace Integrated Education Private Limited, a Related Party under Section 2(76) of the Act and Regulation 2(1)(zb) of the Listing Regulations, as detailed in the explanatory statement to this Resolution, on such material terms and conditions as mentioned therein and as may be mutually agreed between the parties, notwithstanding the fact that the aggregate value of all these transaction(s), whether undertaken directly by the Company or along with its subsidiary(ies), may exceed from time to time the prescribed thresholds as per the provisions of Listing Regulations as applicable from time to time, provided, however, that the said contract(s)/ arrangement(s)/ transaction(s) shall be carried out at an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including finalising the terms and conditions, thereof and finalising and executing necessary documents, including agreement(s) and such other documents, and deal with any matters, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto.

RESOLVED FURTHER THAT the Board including Committee constituted by the Board ('Board'), be and is hereby authorised to delegate all or any of the powers conferred herein, to any Director(s), Key Managerial Personnel(s), Officer(s) or Authorised Representative(s) of the Company, to do all such acts and take such steps as may be considered necessary, desirable or expedient to give effect to this resolution.

RESOLVED FURTHER THAT all actions taken by the Board, or any person so authorised by the Board, in connection with any matter referred to or contemplated in the foregoing resolution, be and are hereby approved, ratified and confirmed in all respects.

9. TO APPROVE THE MATERIAL TRANSACTIONS TO BE ENTERED WITH BUILDO ACE INDIA PRIVATE LIMITED;

To consider and if thought fit, to pass, with or without modification(s), the following Resolution as a Ordinary Resolution::

"**RESOLVED THAT** pursuant to Regulation 2(1)(zc), Regulation 23 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ('Listing Regulations'), provisions of Section 188 and other applicable provisions of the Companies Act, 2013, if any, read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 (including any Statutory modification(s) or re-enactment thereof for the time being in force), the Company's Policy on Related Party Transaction(s) and based on the recommendations of the Audit Committee and Board of Directors and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time, and in supersession of all prior approvals granted by the Members and/or the Audit Committee of the Company, from time to time, in respect of such related party transactions, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), to enter into, continue, modify, renew, extend, ratify and/or approve, from time to time, one or more related party transaction(s), contract(s), arrangement(s) and/or understanding(s), whether individually or in a series of transactions with Buildo Ace India Private Limited, a Related Party under Section 2(76) of the Act and Regulation 2(1)(zb) of the Listing Regulations, as detailed in the explanatory statement to this Resolution, on such material terms and conditions as mentioned therein and as may be mutually agreed between the parties, notwithstanding the fact that the aggregate value of all these transaction(s), whether undertaken directly by the Company or along with its subsidiary(ies), may exceed from time to time the prescribed thresholds as per the provisions of Listing Regulations as applicable from time to time, provided, however, that the said contract(s)/ arrangement(s)/ transaction(s) shall be carried out at an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including finalising the terms and conditions, thereof and finalising and executing necessary documents, including agreement(s) and such other documents, and deal with any matters, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto.

RESOLVED FURTHER THAT the Board including Committee constituted by the Board ('Board'), be and is hereby authorised to delegate all or any of the powers conferred herein, to any Director(s), Key Managerial Personnel(s), Officer(s) or Authorised Representative(s) of the Company, to do all such acts and take such steps as may be considered necessary, desirable or expedient to give effect to this resolution.

RESOLVED FURTHER THAT all actions taken by the Board, or any person so authorised by the Board, in connection with any matter referred to or contemplated in the foregoing resolution, be and are hereby approved, ratified and confirmed in all respects."

10. TO APPROVE THE MATERIAL TRANSACTIONS TO BE ENTERED WITH BHAGVATI ELECTRONICS PRIVATE LIMITED;

To consider and if thought fit, to pass, with or without modification(s), the following Resolution as a Ordinary Resolution:

"**RESOLVED THAT** pursuant to Regulation 2(1)(zc), Regulation 23 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ('Listing Regulations'), provisions of Section 188 and other applicable provisions of the Companies Act, 2013, if any, read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 (including any Statutory modification(s) or re-enactment thereof for the time being in force), the Company's Policy on Related Party Transaction(s) and based on the recommendations of the Audit Committee and Board of Directors and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time, and in supersession of all prior approvals granted by the Members and/or the Audit Committee of the Company, from time to time, in respect of such related party transactions, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), to enter into, continue, modify, renew, extend, ratify and/or approve, from time to time, one or more related party transaction(s), contract(s), arrangement(s) and/or understanding(s), whether individually or in a series of transactions with Bhagvati Electronics Private Limited, a Related Party under Section 2(76) of the Act and Regulation 2(1)(zb) of the Listing Regulations, as detailed in the explanatory statement to this Resolution, on such material terms and conditions as mentioned therein and as may be mutually agreed between the parties, notwithstanding the fact that the aggregate value of all these transaction(s), whether undertaken directly by the Company or along with its subsidiary(ies), may exceed from time to time the prescribed thresholds as per the provisions of Listing Regulations as applicable from time to time, provided, however, that the said contract(s)/ arrangement(s)/ transaction(s) shall be carried out at an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including finalising the terms and conditions, thereof and finalising and executing necessary documents, including agreement(s) and such other documents, and deal with any matters, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto.

RESOLVED FURTHER THAT the Board including Committee constituted by the Board ('Board'), be and is hereby authorised to delegate all or any of the powers conferred herein, to any Director(s), Key Managerial Personnel(s), Officer(s) or Authorised Representative(s) of the Company, to do all such acts and take such steps as may be considered necessary, desirable or expedient to give effect to this resolution.

RESOLVED FURTHER THAT all actions taken by the Board, or any person so authorised by the Board, in connection with any matter referred to or contemplated in the foregoing resolution, be and are hereby approved, ratified and confirmed in all respects."

11. TO APPROVE THE MATERIAL TRANSACTIONS TO BE ENTERED WITH AMETY OFFSET PRINTERS;

To consider and if thought fit, to pass, with or without modification(s), the following Resolution as a Ordinary Resolution:

RESOLVED THAT pursuant to Regulation 2(1)(zc), Regulation 23 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ('Listing Regulations'), provisions of Section 188 and other applicable provisions of the Companies Act, 2013, if any, read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 (including any Statutory modification(s) or re-enactment thereof for the time being in force), the Company's Policy on Related Party Transaction(s) and based on the recommendations of the Audit Committee and Board of Directors and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time, and in supersession of all prior approvals granted by the Members and/or the Audit Committee of the Company, from time to time, in respect of such related party transactions, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), to enter into, continue, modify, renew, extend, ratify and/or approve, from time to time, one or more related party transaction(s), contract(s), arrangement(s) and/or understanding(s), whether individually or in a series of transactions with Amety Offset Printers, a Related Party under Section 2(76) of the Act and Regulation 2(1)(zb) of the Listing Regulations, as detailed in the explanatory statement to this Resolution, on such material terms and conditions as mentioned therein and as may be mutually agreed between the parties, notwithstanding the fact that the aggregate value of all these transaction(s), whether undertaken directly by the Company or along with its subsidiary(ies), may exceed from time to time the prescribed thresholds as per the provisions of Listing Regulations as applicable from time to time, provided, however, that the said contract(s)/ arrangement(s)/ transaction(s) shall be carried out at an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including finalising the terms and conditions, thereof and finalising and executing necessary documents, including agreement(s) and such other documents, and deal with any matters, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto.

RESOLVED FURTHER THAT the Board including Committee constituted by the Board ('Board'), be and is hereby authorised to delegate all or any of the powers conferred herein, to any Director(s), Key Managerial Personnel(s), Officer(s) or Authorised Representative(s) of the Company, to do all such acts and take such steps as may be considered necessary, desirable or expedient to give effect to this resolution.

RESOLVED FURTHER THAT all actions taken by the Board, or any person so authorised by the Board, in connection with any matter referred to or contemplated in the foregoing resolution, be and are hereby approved, ratified and confirmed in all respects."

12. TO APPROVE THE MATERIAL TRANSACTIONS TO BE ENTERED WITH A G ENGINEERS PRIVATE LIMITED;

To consider and if thought fit, to pass, with or without modification(s), the following Resolution as a Ordinary Resolution:

"**RESOLVED THAT** pursuant to Regulation 2(1)(zc), Regulation 23 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ('Listing Regulations'), provisions of Section 188 and other applicable provisions of the Companies Act, 2013, if any, read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 (including any Statutory modification(s) or re-enactment thereof for the time being in force), the Company's Policy on Related Party Transaction(s) and based on the recommendations of the Audit Committee and Board of Directors and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time, and in supersession of all prior approvals granted by the Members and/or the Audit Committee of the Company, from time to time, in respect of such related party transactions, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), to enter into, continue, modify, renew, extend, ratify and/or approve, from time to time, one or more related party transaction(s), contract(s), arrangement(s) and/or understanding(s), whether individually or in a series of transactions with A G Engineers Private Limited, a Related Party under Section 2(76) of the Act and Regulation 2(1)(zb) of the Listing Regulations, as detailed in the explanatory statement to this Resolution, on such material terms and conditions as mentioned therein and as may be mutually agreed between the parties, notwithstanding the fact that the aggregate value of all these transaction(s), whether undertaken directly by the Company or along with its subsidiary(ies), may exceed from time to time the prescribed thresholds as per the provisions of Listing Regulations as applicable from time to time, provided, however, that the said contract(s)/ arrangement(s)/ transaction(s) shall be carried out at an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including finalising the terms and conditions, thereof and finalising and executing necessary documents, including agreement(s) and such other documents, and deal with any matters, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto.

RESOLVED FURTHER THAT the Board including Committee constituted by the Board ('Board'), be and is hereby authorised to delegate all or any of the powers conferred herein, to any Director(s), Key Managerial Personnel(s), Officer(s) or Authorised Representative(s) of the Company, to do all such acts and take such steps as may be considered necessary, desirable or expedient to give effect to this resolution.

RESOLVED FURTHER THAT all actions taken by the Board, or any person so authorised by the Board, in connection with any matter referred to or contemplated in the foregoing resolution, be and are hereby approved, ratified and confirmed in all respects."

13. **TO APPROVE THE MATERIAL TRANSACTIONS TO BE ENTERED WITH NJD POLYMERS PRIVATE LIMITED;**

To consider and if thought fit, to pass, with or without modification(s), the following Resolution as a Ordinary Resolution:

"**RESOLVED THAT** pursuant to Regulation 2(1)(zc), Regulation 23 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ('Listing Regulations'), provisions of Section 188 and other applicable provisions of the Companies Act, 2013, if any, read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 (including any Statutory modification(s) or re-enactment thereof for the time being in force), the Company's Policy on Related Party Transaction(s) and based on the recommendations of the Audit Committee and Board of Directors and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time, and in supersession of all prior approvals granted by the Members and/or the Audit Committee of the Company, from time to time, in respect of such related party transactions, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), to enter into, continue, modify, renew, extend, ratify and/or approve, from time to time, one or more related party transaction(s), contract(s), arrangement(s) and/or understanding(s), whether individually or in a series of transactions with Njd Polymers Private Limited, a Related Party under Section 2(76) of the Act and Regulation 2(1)(zb) of the Listing Regulations, as detailed in the explanatory statement to this Resolution, on such material terms and conditions as mentioned therein and as may be mutually agreed between the parties, notwithstanding the fact that the aggregate value of all these transaction(s), whether undertaken directly by the Company or along with its subsidiary(ies), may exceed from time to time the prescribed thresholds as per the provisions of Listing Regulations as applicable from time to time, provided, however, that the said contract(s)/ arrangement(s)/ transaction(s) shall be carried out at an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including finalising the terms and conditions, thereof and finalising and executing necessary documents, including agreement(s) and such other documents, and deal with any matters, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto.

RESOLVED FURTHER THAT the Board including Committee constituted by the Board ('Board'), be and is hereby authorised to delegate all or any of the powers conferred herein, to any Director(s), Key Managerial Personnel(s), Officer(s) or Authorised Representative(s) of the Company, to do all such acts and take such steps as may be considered necessary, desirable or expedient to give effect to this resolution.

RESOLVED FURTHER THAT all actions taken by the Board, or any person so authorised by the Board, in connection with any matter referred to or contemplated in the foregoing resolution, be and are hereby approved, ratified and confirmed in all respects."

14. TO APPROVE THE MATERIAL TRANSACTIONS TO BE ENTERED WITH RESHIP MART PRIVATE LIMITED;

To consider and if thought fit, to pass, with or without modification(s), the following Resolution as a Ordinary Resolution:

"**RESOLVED THAT** pursuant to Regulation 2(1)(zc), Regulation 23 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ('Listing Regulations'), provisions of Section 188 and other applicable provisions of the Companies Act, 2013, if any, read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 (including any Statutory modification(s) or re-enactment thereof for the time being in force), the Company's Policy on Related Party Transaction(s) and based on the recommendations of the Audit Committee and Board of Directors and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time, and in supersession of all prior approvals granted by the Members and/or the Audit Committee of the Company, from time to time, in respect of such related party transactions, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), to enter into, continue, modify, renew, extend, ratify and/or approve, from time to time, one or more related party transaction(s), contract(s), arrangement(s) and/or understanding(s), whether individually or in a series of transactions with Reship Mart Private Limited, a Related Party under Section 2(76) of the Act and Regulation 2(1)(zb) of the Listing Regulations, as detailed in the explanatory statement to this Resolution, on such material terms and conditions as mentioned therein and as may be mutually agreed between the parties, notwithstanding the fact that the aggregate value of all these transaction(s), whether undertaken directly by the Company or along with its subsidiary(ies), may exceed from time to time the prescribed thresholds as per the provisions of Listing Regulations as applicable from time to time, provided, however, that the said contract(s)/ arrangement(s)/ transaction(s) shall be carried out at an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including finalising the terms and conditions, thereof and finalising and executing necessary documents, including agreement(s) and such other documents, and deal with any matters, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto.

RESOLVED FURTHER THAT the Board including Committee constituted by the Board ('Board'), be and is hereby authorised to delegate all or any of the powers conferred herein, to any Director(s), Key Managerial Personnel(s), Officer(s) or Authorised Representative(s) of the Company, to do all such acts and take such steps as may be considered necessary, desirable or expedient to give effect to this resolution.

RESOLVED FURTHER THAT all actions taken by the Board, or any person so authorised by the Board, in connection with any matter referred to or contemplated in the foregoing resolution, be and are hereby approved, ratified and confirmed in all respects."

Date: 13.08.2026
Place: Delhi

By the order of the Board
For ACE INTEGRATED SOLUTIONS LIMITED

Sd/-
Ankita Sharma
Company Secretary & Compliance Officer
Membership No. ACS - 75452

Registered Office
B-13, DSIDC Complex, Functional Industrial Estate, Industrial Area Patparganj, New Delhi – 110092

CIN: L82990DL1997PLC088373
Email ID: cs@aceintegrated.com
Website: **www.aceintegrated.com**

NOTES:

1. The Explanatory Statement pursuant to the provision of Section 102 of the Companies Act, 2013 ('the Act') setting out material facts concerning the special business under Item No. 3 to 14 of the accompanying Notice, is annexed hereto.

2. Pursuant to the General Circular No. 03/2025 dated September 22, 2025 ('MCA Circulars') and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold EGM/AGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, EGM/AGM shall be conducted through VC / OAVM.

3. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.

4. A member entitled to attend and vote at the Annual General Meeting ("Meeting") is entitled to appoint a proxy to attend and vote on a poll instead of himself / herself and the proxy need not be a member of the Company. Since this AGM is being held pursuant to the MCA Circulars through VC / OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the route map, proxy form and attendance slip are not annexed to this Notice. However, the Body Corporates are entitled to appoint authorized representatives to attend the AGM through VC / OAVM and participate thereat and cast their votes on e-voting. Corporate Members intending to appoint their representatives are requested to send a scanned certified copy of the board resolution authorizing their representatives to cs@aceintegrated.com.

5. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

6. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

7. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secret arial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the AGM will be provided by NSDL

8. In terms of the provisions of the Section 152 of the Act, **Mr. Rajeev Ranjan Sarkari (DIN: 08804128),** Director of the Company, retires by rotation at the Meeting. The Nomination and Remuneration Committee and the Board of Directors of the Company recommends his re-appointment. Details of the Director retiring by rotation at this Meeting are provided in the "Annexure" to this Notice.

9. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended), Secretarial Standards on General Meetings (SS-2) issued by the Institute of Company Secretaries of India and the MCA and SEBI Circulars, the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as venue voting on the date of the AGM will be provided by NSDL.

10. Members are requested to notify any change in their addresses to the Company or Registrar and Share Transfer Agent of the Company immediately. Members holding shares in electronic form are requested to advise change of addresses to their Depository Participants.

11. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.aceintegrated.com . The Notice can also be accessed from the websites of the Stock Exchanges i.e National Stock Exchange of India Limited at www.nseindia.com respectively and AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

12. The Board of Directors of the Company (the "board") has appointed Mr. Atiuttam Prasad Singh Proprietor of M/s. Atiuttam Singh & Associates, Company Secretaries (Membership No. 8719 and C.P. No. 13333) as a scrutinizer for conducting the e-voting process in a fair and transparent manner.

13. The Scrutinizer shall, with in a period of not later than 48 hours from the conclusion of the Annual General Meeting, make a Consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, and submit the same to the Chairman of the Company.

14. Any person, who acquires shares of the Company and become Member of the Company after dispatch of the Notice and holding shares as on the cut-off date i.e., September 08, 2026 may follow the same instructions as mentioned above for e-Voting.

15. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of Contracts or Arrangements in which the Directors are interested, maintained under Section 189 of the Act, and the relevant documents referred to in this Notice will be available, electronically, for inspection by the members during the AGM. All the documents referred to in this Notice will also be available for inspection electronically without any fee by the members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an e-mail to cs@aceintegrated.com mentioning his / her / its folio number / DP ID and Client ID.

16. Members seeking any information, with regard to the financial statements or any other matter to be considered at the AGM, are requested to write to the Company by mentioning their name, demat account number, email id, mobile number or other requisite details between September 11, 2026 from 09:00 a.m. till September 12, 2026 05:00 p.m by sending an e-mail to cs@aceintegrated.com . Such questions by the members would be taken up during the meeting and the same will be replied by the Company suitably.

17. Register of Members and Share Transfer Books will remain closed from Wednesday, September 09, 2026 to Tuesday, September 15, 2026 (both days inclusive) for the purpose of determining eligibility of members to attend and vote at the Annual General Meeting.

18. The Cut-off Date for the purpose of determining the members eligible for participation in remote e-voting and voting at the AGM through e-Voting system is Tuesday, September 08, 2026. A person who is not a member as on the Cut-Off Date should treat this Notice of AGM for information purpose only. The voting rights of Members shall be in proportion to their shareholding in the paid-up equity share capital of the Company as on the Cut-Off Date, as aforesaid.

19. Once the vote on a resolution is cast by the shareholder, the shareholder shall not be allowed to change it subsequently. There will be one e-vote for every Client ID irrespective of the number of joint holders. Voting Rights shall be reckoned on the paid-up value of shares registered in the name of the Member(s) as on the cut-off date and any person who is not a member as on that date should treat this Notice for information purposes only.

20. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote.

21. The Securities and Exchange Board of India ("SEBI") has mandated the submission of Permanent Account Number ("PAN") by every participant in the securities market. Members holding shares in electronic form are therefore, requested to submit their PAN card numbers/copies of PAN card to their depository participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to the Company/(Registrar and Share Transfer Agent, M/s. Bigshare Services Private Limited).

22. SEBI vide its Circular dated July 31, 2023 issued guidelines for members to resolve their grievances by way of Online Dispute Resolution ('ODR') through a common ODR portal.

23. Members are requested to first take up their grievance, if any, with Bigshare Services Private Limited, Registrar and Share Transfer Agent of the Company. If the grievance is not redressed satisfactorily, the member may escalate the same through: i) SCORES Portal in accordance with the SCORES guidelines, and ii) if the member is not satisfied with the outcome, dispute resolution can be initiated through the ODR Portal at https://smartodr.in/login.

24. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on **Saturday, September 12, 2026, at 09:00 A.M. and ends on Monday, September 14, 2026, at 05:00 P.M** The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. September 08, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being September 08, 2026.

How do I vote electronically using NSDL e-Voting system?
The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is

	launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience. 
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.

Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
   c) How to retrieve your 'initial password'?
      (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
      (ii) If your email ID is not registered, please follow steps mentioned below in process for those shareholders whose email ids are not registered.

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
   a) Click on "Forgot User Details/Password?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".

3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to atiuttamsingh@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to (Pallavi Mhatre) at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to cs@aceintegrated.com .
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to cs@aceintegrated.com . If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.
3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for Access to NSDL e-Voting system. After successful login, you can see link of "VC/OAVM" placed under "Join meeting"

menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at cs@aceintegrated.com. The same will be replied by the company suitably.

6. Members facing any technical issue in login before / during the AGM can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000.

7. Members who would like to express their views/ask questions as a speaker at the Meeting may pre-register themselves by sending a request from their registered e-mail address mentioning their names, DP ID and Client ID/folio number, PAN and mobile number between September 11, 2026 from 09:00 a.m. till September 12, 2026 05:00 p.m. Only those Members who have pre-registered themselves as a speaker will be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.

8. Members attending the AGM through VC/OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.

9. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.

10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

Date: 13.08.2026
Place: Delhi

By the order of the Board
For ACE INTEGRATED SOLUTIONS LIMITED

Registered Office
B-13, DSIDC Complex, Functional Industrial Estate, Industrial Area Patparganj, New Delhi – 110092

Sd/-
Ankita Sharma
Company Secretary & Compliance Officer
Membership No. ACS - 75452

CIN: L82990DL1997PLC088373
Email ID: cs@aceintegrated.com
Website: www.aceintegrated.com

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 (1) OF THE COMPANIES ACT, 2013 AND ADDITIONAL INFORMATION AS REQUIRED UNDER THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND CIRCULARS ISSUED THEREUNDER

ITEM-3

- **TO RE-APPOINT MR. CHANDRA SHEKHAR VERMA (DIN: 01089951) AS CHAIRMAN & MANAGING DIRECTOR OF THE COMPANY**

The following Explanatory Statement sets out all material facts relating to the Special Business mentioned in the accompanying Notice:

The Board of Directors of the Company at its meeting held on June 25, 2026, based on the recommendation of the Nomination and Remuneration Committee and subject to the approval of the Members of the Company, approved the re-appointment of Mr. Chandra Shekhar Verma (DIN: 01089951) as Chairman & Managing Director of the Company for a period of 5 (Five) consecutive years commencing from June 30, 2026 to June 29, 2031 (both days inclusive), pursuant to the provisions of Sections 196, 197, 198 and 203 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013 ("Act") and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

Mr. Chandra Shekhar Verma is associated with the Company since its incorporation and possesses rich experience of more than several decades in the business industry. Mr. Chandra Shekhar Verma is the Promoter & Managing Director of the Company. He is a fellow member of The Institute of Chartered Accountants of India and he has done B. Com from University of Gorakhpur. He is a renowned personality having more than 28 years of experience in business and has been managing the affairs of the Company since its incorporation. His long professional career gives guidance to his employees in achieving targets in a dynamic and complex business environment.

The Company has received from Mr. Chandra Shekhar Verma, his consent to act as Chairman and Managing Director along with all declaration to the effect that he is not disqualified from being appointed as Director, in terms of Section 164(1) and 164(2) of the Companies Act, 2013 and has not been debarred from being continuing or holding the office of Director of a Company by virtue of any order passed by SEBI or any other Statutory Authority. He satisfied all the conditions set out in Part I of Schedule V to the Companies Act, 2013 (including any amendments thereto) and also the conditions set out under Section 196(3) of the Companies Act, 2013 for being eligible for re-appointment.

The Board of Directors hereby confirms that the Company has not committed any default in repayment of dues to any bank or public financial institution as mentioned under Section II of Part II of Schedule V of the Companies Act, 2013.

The principal terms and conditions of re-appointment of Mr. Chandra Shekhar Verma as Chairman & Managing Director are as under:

Further, based on the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, it is proposed to pay remuneration to Mr. Chandra Shekhar Verma (DIN: 01089951), Chairman & Managing Director up to ₹60,00,000 (Rupees Sixty Lakhs only) per annum, subject to such annual/special increments within the aforesaid pay scale as may be approved by the Board on the recommendation of the Nomination and Remuneration Committee. together with allowances, perquisites, incentives, retirement benefits, insurance benefits, reimbursement of expenses and other benefits, within the limits prescribed under the Companies Act, 2013 and Schedule V thereto.

The payment of the aforesaid remuneration is proposed to be approved by the Members for an initial period of three (3) years with effect from June 30, 2026, in accordance with the applicable provisions of Schedule V to the Companies Act, 2013.

Terms and Conditions of Re-Appointment

1. **Period of Appointment -** Five (5) consecutive years commencing from June 30, 2026 up to June 29, 2031 (both days inclusive).

2. **Remuneration -** Mr. Chandra Shekhar Verma shall be entitled to remuneration up to ₹60,00,000 (Rupees Sixty Lakhs only) per annum, together with allowances and annual increment within the approved pay scale within the limits prescribed under Sections 197 and 198 read with Schedule V to the Companies Act, 2013.

   The payment of the aforesaid remuneration shall be subject to the approval of the Members for an initial period of three (3) years with effect from June 30, 2026.

3. **Minimum Remuneration -** In the event of absence or inadequacy of profits in any financial year during the tenure of his appointment, the Company shall pay remuneration to Mr. Chandra Shekhar Verma in accordance with the applicable provisions of Schedule V to the Companies Act, 2013 and applicable provisions of the SEBI Listing Regulations.

4. **Duties and Responsibilities -** Mr. Chandra Shekhar Verma shall devote his whole time and attention to the business and affairs of the Company and shall perform such duties and exercise such powers as may be entrusted to him by the Board of Directors from time to time, subject to the superintendence, control and direction of the Board.

5. **Retirement by Rotation -** The office of Mr. Chandra Shekhar Verma shall be liable to retire by rotation in accordance with the applicable provisions of the Companies Act, 2013 and the Articles of Association of the Company.

6. **Termination -** Either party may terminate the appointment by giving 3 (three) months' prior written notice to the other party or payment of salary in lieu thereof, subject to applicable provisions of law.

7. **Code of Conduct -** Mr. Chandra Shekhar Verma shall abide by the provisions contained in Section 166 of the Companies Act, 2013, the Articles of Association of the Company and the Company's Code of Conduct and other applicable policies of the Company.

Interest of Directors & Key Managerial Personnel:

Mr. Chandra Shekhar Verma being appointee, Mrs. Amita Verma being wife of Mr. Chandra Shekhar Verma and Ms. Shivani Chandra being daughter of Mr. Chandra Shekhar Verma are interested in the resolution set out at in the Notice, to the extent of their shareholding interest, if any, in the Company.

The Board of Directors recommends the Special Resolution set out in the Notice for approval of the Members of the Company.

The details required under Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard – 2 on General Meetings issued by the Institute of Company Secretaries of India are provided in the Annexure forming part of this Notice.

The statement containing the information as required under Section II of Part II of Schedule V of the Companies Act, 2013:

I. General Information	
Nature of Industry	ACE Integrated Solutions Limited is primarily engaged in the business of Architecture, Construction & Engineering Consultancy Services, including architectural design, planning, project management, engineering consultancy, interior and infrastructure consultancy services. The Company is also engaged in Recruitment & Examination Management Services, including application processing, conduct of online/offline

	examinations and result processing for Government, Semi-Government and Private Sector organizations.			
Date or expected date of Commercial Production	Company was established in the year 1997 and Company has already commenced its business.			
In case of new Companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	NA			
Financial performance based on Standalone Audited Accounts for the years ended	Particulars	31.03.2026 (In INR Lakhs)	31.03.2025 (In INR Lakhs)	31.03.2024 (In INR Lakhs)
	Revenue from Operation Other Income Total Expenses PBT Tax PAT	81 54 253 -120 (25) (95)	855 48 1113 -210 (54) -156	914 44 921 37 (4) 41
Foreign Investments or collaborations, if any	The Company has not entered into any foreign collaboration and has no foreign investment requiring disclosure under this head.			

II. Information about the appointee:

Name	Mr. Chandra Shekhar Verma (DIN – 01089951).
Background details	Mr. Chandra Shekhar Verma is the Promoter and Chairman & Managing Director of the Company and has been associated with the Company since its incorporation. He is a Fellow Member of the Institute of Chartered Accountants of India (ICAI) and holds a Bachelor of Commerce degree from the University of Gorakhpur. He possesses over 28 years of rich experience in the fields of architecture, construction and engineering consultancy, recruitment and examination management services, printing and trading businesses, finance, administration and strategic management. Under his leadership, the Company has diversified its business operations into multiple sectors and has successfully executed various Government and Private Sector assignments.
Past Remuneration	30,00,000 per annum
Recognition and Awards	Nil
Job profile and his suitability	As the Chairman & Managing Director, Mr. Chandra Shekhar Verma is entrusted with the overall management of the affairs of the Company including strategic planning, business development, financial management, project execution, policy implementation and overall supervision of the Company's operations. Considering his extensive industry experience, leadership abilities, business acumen and long-standing association with the Company,

	the Board considers him eminently suitable for the position of Chairman & Managing Director.
Remuneration proposed	Up to ₹60,00,000 (Rupees Sixty Lakhs only) per annum, together with allowances, perquisites and other benefits as approved by the Board from time to time.
Comparative remuneration profile with respect to industry, size of the company, profile of the position and person.	Taking into account the industry in which Company Operates, Size of the Company, Experience, Skills, Expertise's and responsibilities that have been handled by the Managing Director of the Company, the remuneration payable is equivalent with the remuneration packages paid in the peer companies.
Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel	Mr. Chandra Shekhar Verma is spouse of Mrs. Amita Verma, (Whole Time Director) and father of Ms. Shivani Chandra (Executive Director) of the Company.
III. Other information	
Reasons of loss or inadequate profits:	The inadequacy of profits is due to challenging business environment and competition in the market.
Steps taken or proposed to be taken for improvement	The Company has undertaken various strategic initiatives to improve its operational and financial performance, including strengthening its Architecture, Construction & Engineering Consultancy business, expanding its client base, pursuing new Government and Private Sector projects, improving operational efficiencies, optimising costs, enhancing resource utilisation and exploring new business opportunities in line with the Main Objects of the Company.
Expected increase in productivity and profits in measurable terms:	The Company expects improvement in operational efficiency, business opportunities and revenue generation in the coming years through expansion of its core business activities and better utilisation of resources. However, considering the prevailing market conditions and project-based nature of the business, it is not possible to quantify the expected increase in productivity and profitability in measurable terms at this stage.
IV. Disclosures:	
All elements of the remuneration package such as salary, benefits, bonuses, stock options, pensions, etc., of all the Directors.	Apart from remuneration payable to the Managing Director, the Company does not pay any remuneration including bonuses, stock options, pension, etc. to the Directors of the Company.
Details of fixed components and performance linked incentives along with the performance Criteria.	The Company does not pay performance-linked incentives to the Managing Director of the Company.
Service contracts, notice period, severance fees:	The appointment may be terminated by the Company or Managing Director by giving notice in writing not less than three months before such termination.

Stock option details, if any, and whether the same has been issued at a discount as well as the period over which accrued and over which exercisable.	The Company has not issued any stock options to any Directors of the Company.

The Board of Directors recommends the Resolution as set out as Item No. 3 of this Notice for approval of the members of the Company.

ITEM-4

- **TO RE-APPOINT MR. KUMAR VISHWAJEET SINGH (DIN – 03334038) AS AN INDEPENDENT DIRECTOR OF THE COMPANY.**

The following Explanatory Statement sets out all material facts relating to the Special Business mentioned in the accompanying Notice:

Mr. Kumar Vishwajeet Singh (DIN – 03334038) was appointed as an Independent Director of the Company for the first term of 5 (Five) consecutive years commencing from 30th August, 2021 to 29th August, 2026 (both days inclusive). The Members of the Company approved his appointment at the Annual General Meeting held on 29th September 2021.

Pursuant to the provisions of Sections 149 and 152 of the Companies Act, 2013 read with Schedule IV thereto and applicable provisions of the SEBI Listing Regulations, an Independent Director may hold office for two consecutive terms subject to approval of shareholders by way of Special Resolution.

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company at its meeting held on June 25, 2026 approved the re-appointment of Mr. Kumar Vishwajeet Singh as an Independent Director of the Company, not liable to retire by rotation, for the second term of 5 (Five) consecutive years commencing from August 30, 2026 to August 29, 2031 (both days inclusive), subject to approval of the Members of the Company.

Mr. Vishwajeet Singh is an accomplished technology and business leader with more than 25 years of experience spanning multiple industry sectors and international markets. He holds a Postgraduate degree in Computer Science, a management specialization from IIM Kozhikode, and a Doctorate in Management. With extensive global exposure and experience in managing multi-country operations, he has successfully led large-scale digital transformation programs, enterprise technology initiatives, and strategic business engagements. His expertise lies in aligning technology with business objectives to deliver sustainable growth, operational efficiency, and innovation, the Board is of the opinion that his continued association would be beneficial to the Company.

The Nomination and Remuneration Committee and the Board considered the skills, experience, knowledge and performance evaluation of Mr. Vishwajeet Singh and were satisfied that he possesses the requisite qualifications, expertise and experience to continue as an Independent Director of the Company. The Board is also of the opinion that he fulfils the conditions specified under the Companies Act, 2013 and the SEBI Listing Regulations and is independent of the management of the Company.

Mr. Vishwajeet Singh has provided necessary consent, declarations and confirmations to the Company including:

- consent to act as Director in terms of Section 152 of the Act;
- declaration confirming that he meets the criteria of independence prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations;
- confirmation that he is not disqualified from being appointed as Director in terms of Section 164 of the Act;

- confirmation that he has not been debarred from holding the office of Director by virtue of any order passed by SEBI or any other authority;

- declaration pursuant to Regulation 25(8) of the SEBI Listing Regulations confirming that he is not aware of any circumstance or situation which exists or may reasonably be anticipated that could impair or impact his ability to discharge duties as an Independent Director;

and

- confirmation regarding inclusion of his name in the databank of Independent Directors maintained by the Indian Institute of Corporate Affairs in terms of the Companies (Appointment and Qualification of Directors) Rules, 2014.

Mr. Vishwajeet Singh will be entitled to receive sitting fees for attending meetings of the Board and Committees thereof of which he is a member and reimbursement of expenses for participation in the meetings, in accordance with the provisions of the Companies Act, 2013, SEBI Listing Regulations and the remuneration policy of the Company. He does not have any material pecuniary relationship with the Company, its promoters, directors, subsidiary or associate companies except as stated herein.

In terms of Regulations 17 and 25 of the SEBI Listing Regulations, approval of the Members by way of Special Resolution is required for re-appointment of an Independent Director. Accordingly, approval of the Members is sought for re-appointment of Mr. Vishwajeet Singh as an Independent Director of the Company for the second term of 5 (Five) consecutive year commencing from August 30, 2026 to August 29, 2031 (both days inclusive).

Mr. Vishwajeet Singh is not related to any Director or Key Managerial Personnel of the Company.

Except Mr. Vishwajeet Singh, being the appointee, none of the Directors, Key Managerial Personnel of the Company or their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 4 of the accompanying Notice.

The disclosures as required under Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard – 2 on General Meetings issued by the Institute of Company Secretaries of India form part of this Notice.

The Board of Directors recommends the Special Resolution set out at Item No. 4 of the accompanying Notice for approval of the Members of the Company.

ITEM NO. 5 AND 6-

APPROVAL OF MATERIAL RELATED PARTY TRANSACTIONS WITH RESPECT TO PAYMENT OF REMUNERATION.

The Audit Committee and the Board of Directors of the Company at their respective meetings held on 13-08-2026 have passed resolution to seek approval of shareholders for Material Related Party Transaction on the terms mentioned herein below. The material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval.

Pursuant to Regulation 23 of SEBI Listing Regulations as amended, any transaction with a related party shall be considered material, if the transaction(s) entered into/ to be entered into individually or taken together with the previous transactions during a financial year, exceeds the thresholds specified in Schedule XII of SEBI Listing Regulations and shall require prior approval of shareholders through resolution. The approval of the shareholders under Regulation 23 of the SEBI Listing Regulations is required even if the transactions are in the ordinary course of business of the concerned company and are on an arm's length basis.

Pursuant to proviso (e) of Regulation 23(2) of the Securities and Exchange Board of India (Listing Regulations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) and Regulations 23(1), as amended from time to time and as stated in details in item 5 and 6 of this Notice, remuneration and sitting fees paid by the Company to its directors, key managerial personnel or senior management, except those who are part of the promoter or promoter group, shall not require approval of the audit committee provided that the same is not material as per Regulation 23(1) of the Listing Regulations.

Accordingly, payment of remuneration to Mr. Chandra Shekhar Verma, Chairman & Managing Director, and Mrs. Amita Verma, Whole-time Director, both being Promoters of the Company, constitutes Material Related Party Transactions under Regulation 23 of the SEBI Listing Regulations and therefore requires prior approval of the Members by way of Special Resolution.

The Audit Committee has reviewed the proposed transaction and has recommended the same to the Board of Directors. The Board of Directors, based on the recommendation of the Audit Committee, recommends the Special Resolutions set out at Item Nos. 5 and 6.

The details of the proposed Material Related Party Transactions relating to payment of remuneration are as under:

Sr. No.	Name of Related Party	Nature of Relationship	Nature of Transaction	Limit / Estimated Annual Amount (Per Annum)
1.	Chandra Shekhar Verma	Managing Director and Promoter	Remuneration	Upto 60,00,000
2.	Amita Verma	Whole-time director and Promoter	Remuneration	Upto 60,00,000

Except Mr. Chandra Shekhar Verma, Mrs. Amita Verma and Ms. Shivani Chandra, and their respective relatives, none of the Directors, Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the Special Resolutions set out at Item Nos. 5 and 6 of the Notice.

ITEM- 7 TO 14

CONTEXT FOR RESOLUTION NO(S). 7 TO 14

The Audit Committee and the Board of Directors of the Company at their respective meetings held on 13-08-2026 have passed resolution to seek approval of shareholders for Material Related Party Transaction on the terms mentioned herein below. The material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval.

Since the Companies are related party/ies within the meaning of Sec. 2 (76) of the Companies Act, 2013 read with Regulation 2 (zb) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and proposed transactions are exceeding limits mentioned in Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is under an obligation to obtain prior approval from the shareholders of the Company irrespective of the transaction being in the ordinary course of business entered into on arm"s length basis.

As per amended Regulation 23(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations), all material related party transactions and subsequent material modifications as defined by the audit committee shall require prior approval of the shareholders through resolution. First proviso to Regulation 23(1), provides that a transaction with a related party shall be considered material, if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year, exceeds the thresholds specified in Schedule XII of the SEBI Listing Regulations.

The Board recommends the Resolution to be passed as Ordinary Resolution to enable the Company to enter into Contracts / transactions / arrangements as approved in the Resolution on arm's length basis.

The information furnished to the Members regarding the material Related Party Transaction pursuant to the prescribed RPT Industry Standards, are detailed in **Annexure.**

The Company seeks approval of the Shareholders for entering into the transactions of (I) Purchase or Sale of material or goods and (II) Availing or rendering the services, (III) leasing of property of any kind; (IV) availing or rendering of any services; (V) appointment of any agent for purchase or sale of goods, materials, services or property; (VI) such related party's appointment to any office or place of profit in the company, its subsidiary company or associate company; and (VII) underwriting the subscription of any securities or derivatives thereof, of the company .

The Directors, Key Managerial Personnel or their relatives holding shares in the Company are deemed to be considered or otherwise interested in the said Ordinary Resolution only to the extent of their Share Holdings, if any in the resolutions set out in Item Nos. 7 to 14 of the Notice. The related parties including the shareholders holding more than 10% of the shareholding in the Company shall not vote to approve the resolutions set out in Item Nos.7 to 14 of the Notice.

All documents where reference is made, are available for inspection in physical or in electronic form during specified business hours at the Registered Office of the company and copies thereof shall also be made available for inspection in physical or electronic form at register office of the Company during business hours.

In terms of SEBI Circular dated June 26, 2025 on Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), which is effective from September 01, 2025, the explanatory statement contained in this Notice provides the required information:

Pursuant to the SEBI Circular dated June 26, 2025, the Minimum Information relating to the proposed related party transaction(s) is provided as under:

ITEM- 7 - TRANSACTIONS BETWEEN THE COMPANY AND HORIZON INFOPLAY LIMITED

A(1).

Basic details of the related party

S. No	Particulars of the information	Information provided by the management
1.	Name of the related party	Horizon Infoplay Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Information Technology, software development, system integration, internet-based solutions and allied IT services.

A(2).

Relationship and ownership of the related party

S. No	Particulars of the information	Information provided by the management
1.	**Relationship between the listed entity**/subsidiary (in case of transaction involving the subsidiary) **and the related party** – including nature of its concern (financial or otherwise) and the following:	Directors of Ace Integrated Solutions Limited are Directors and Shareholders in Horizon Infoplay Limited
	• **Shareholding of the listed entity/** subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, **in the related party.**	Nil
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Not Applicable
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary)	Nil

A(3).

Details of previous transactions with the related party.

S. No	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	**Nil**
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Nil
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	Nil

A(4).

Amount of the proposed transaction(s)

S. No	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Up to ₹3.00 Crore
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a **material RPT?**	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	370.37%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	NA
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on	2181 %

	standalone turnover of related party) for the immediately preceding financial year, if available.	
6.	Financial performance of the related party for the immediately preceding financial year:	(The latest details available have been considered i.e. FY 2024-25) **Particulars** — **FY 2024-25 (INR)** **Consolidated Turnover** — ₹13,75,500 **Consolidated Profit after tax** — ₹11,01,400 **Consolidated Net worth** — 10,58,500

A(5).

Basic details of the proposed transaction

S. No	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Payment of lease/rent for office premises to be used for development and operation of co-working spaces for various business activities.
2.	Details of each type of the proposed transaction	Lease / rent of office premises situated at A-45, Sector 136, Noida (Gautam Budh Nagar), Uttar Pradesh, having approximately 45,000 sq. ft. of super usable area.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	9 years
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year.	Up to ₹3.00 Crore during FY 2026-27
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The listed entity will take the building on lease and develop the co-working spaces for various business activities and earn revenue from operation. The transaction is proposed to be undertaken in the ordinary course of business and on an arm's length basis.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control. a. Name of the director / KMP b. Shareholding of the director / KMP, whether direct or indirect, in the related party.	Mr. Chandra Shekhar Verma (Managing Director and Promoter), Mrs. Amita Verma (Whole-time Director and Promoter) and Ms. Shivani Chandra (Executive Director) are interested in the proposed transaction by virtue of their relationship with the Related Party.

8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	The proposed transaction shall be governed by the terms and conditions of the agreement entered into between the Company and Horizon Infoplay Limited.

Part B:

Details of the specific type of RPTs

B(1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances.

S. No	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	The Company follows its standard commercial and procurement framework for selection of counterparties for purchase of services. The pricing and commercial terms are determined based on prevailing market conditions, comparable third-party quotations, wherever available, and commercially negotiated terms in the ordinary course of business.
2.	Basis of determination of price.	The pricing of the proposed transactions is determined on an arm's length basis, having regard to prevailing market prices, comparable third-party quotations and pricing for similar products supplied by the Company to unrelated parties in the ordinary course of business, wherever applicable.
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Nil
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

ITEM- 8- TRANSACTIONS BETWEEN THE COMPANY AND ACE INTEGRATED EDUCATION PRIVATE LIMITED

A(1).

Basic details of the related party

S. No	Particulars of the information	Information provided by the management
1.	Name of the related party	Ace Integrated Education Private Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Educational consultancy/advisory services, running educational institutions, educational consultancy, recruitment services for educational institutions/public sector organisations, conducting examinations and other education-related activities.

A(2).

Relationship and ownership of the related party

S. No	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Ace Integrated Education Private Limited is a Promoter Group Company of Ace Integrated Solutions Limited.
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Ace Integrated Solutions Limited holds 30000 equity shares in Ace Integrated Education Private Limited.
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NA
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary)	Ace Integrated Education Private Limited holds 150 equity shares in Ace Integrated Solutions Limited

A(3).

Details of previous transactions with the related party.

S. No	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	S. N. / Nature of Transaction / FY 2025-26 1. / Property Rent paid / 18,00,000
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	4,50,000
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	Nil

A(4).

Amount of the proposed transaction(s)

S. No	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Upto ₹24,00,000/- (Rupees Twenty-four Lakhs only) per financial year
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	29.63%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Nil
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on	Not determinable, as the related party has no Revenue from Operations during FY 2024-25. Except the rental income of Rs. 28,93,193.

	standalone turnover of related party) for the immediately preceding financial year, if available.	
6.	Financial performance of the related party for the immediately preceding financial year:	(The latest details available have been considered i.e. FY 2025-26) <table><tr><th>Particulars</th><th>FY 2025-26</th></tr><tr><td>**Turnover including rental income.**</td><td>28,93,190</td></tr><tr><td>**Profit after tax**</td><td>₹23,15,660</td></tr><tr><td>**Net worth**</td><td>₹1,54,35,600</td></tr></table>

A(5).

Basic details of the proposed transaction

S. No	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Lease / Rent arrangement
2.	Details of each type of the proposed transaction	Availing of premises on lease/rent from Ace Integrated Education Private Limited
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	As per the proposed lease / rent agreement
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year.	Upto ₹24,00,000/- (Rupees Twenty four lakhs only)
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The premises are required by the Company for its business operations. The proposed lease/rent arrangement will facilitate continuity of operations and use of suitable premises by the Company. The transaction is proposed to be undertaken in the ordinary course of business and on an arm's length basis.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control. a. Name of the director / KMP b. Shareholding of the director / KMP, whether direct or indirect, in the related party.	Mr. Chandra Shekhar Verma (Managing Director & Promoter), Mrs. Amita Verma (Whole-time Director & Promoter) and Ms. Shivani Chandra (Executive Director) are interested, being related to the concerned Related Parties.
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	The transaction is proposed to be undertaken in the ordinary course of business and on an arm's length basis, subject to applicable approvals.

Part B:

Details of the specific type of RPTs

B(1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances.

S. No	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	The Company follows its standard commercial and procurement framework for selection of counterparties for purchase of services. The pricing and commercial terms are determined based on prevailing market conditions, comparable third-party quotations, wherever available, and commercially negotiated terms in the ordinary course of business.
2.	Basis of determination of price.	The pricing of the proposed transactions is determined on an arm's length basis, having regard to prevailing market prices, comparable third-party quotations and pricing for similar products supplied by the Company to unrelated parties in the ordinary course of business, wherever applicable.
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Nil
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

ITEM- 9 - TRANSACTIONS BETWEEN THE COMPANY AND BUILDO ACE INDIA PRIVATE LIMITED

A(1).

Basic details of the related party

S. No	Particulars of the information	Information provided by the management
1.	Name of the related party	Buildo Ace India Private Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Architecture, Construction & Engineering related consultancy and services, including online architectural design, interior designing, structural engineering, infrastructure and building-related activities, B2B e-commerce in construction materials and goods, and allied services.

A(2).

Relationship and ownership of the related party

S. No	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Directors of Ace Integrated Solutions Limited Are Directors and shareholders in Buildo Ace India Private Limited
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NA
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary)	Nil

A(3).

Details of previous transactions with the related party.

S. No	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	Nil

2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Service bill - 4,13,000
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	Nil

A(4).

Amount of the proposed transaction(s)

S. No	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Up to ₹ 50 lakhs
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	61.73 %
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Nil
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	85.97 %
6.	Financial performance of the related party for the immediately preceding financial year:	(The latest details available have been considered i.e. FY 2024-25) **Particulars** — **FY 2024-25** **Turnover** — 58,15,527 **Profit after tax** — 70,320 **Net worth** — 1,95,855

A(5).

Basic details of the proposed transaction

S. No	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Sale, purchase or supply of goods or services or any other similar business transaction and trade advances.
2.	Details of each type of the proposed transaction	The transactions may include purchase of goods or services, if any, and provision of trade advances. All the proposed transactions will be carried out on an arm's length basis and in ordinary course of business.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	For a period of financial years FY 2026-27.
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year.	The proposed transactions are expected to be undertaken over for financial years FY 2026–27; The aggregate value during the said period shall not exceed ₹5o lakhs.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The proposed transactions between Ace Integrated Solutions Limited and Buildo Ace India Private Limited are operationally and commercially aligned with the business objectives of Ace Integrated Solutions Limited. The pricing and other material terms of the proposed transactions shall be determined on an arm's length basis, taking into account prevailing market conditions, comparable third-party benchmarks and commercially negotiated terms. The transactions shall be undertaken in the ordinary course of business of Ace Integrated Solutions Limited and shall remain subject to the oversight of the Audit Committee and the Board of Directors in accordance with the applicable regulatory framework. In view of the operational synergies, business efficiencies and revenue visibility expected from the proposed arrangements, the transactions are considered to be in the best interests of Ace Integrated Solutions Limited and its public shareholders.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control. a. Name of the director / KMP b. Shareholding of the director / KMP, whether direct or indirect, in the related party.	Mr. Chandra Shekhar Verma (Managing Director & Promoter) and Ms. Shivani Chandra (Executive Director) are interested, being related to the concerned Related Parties.

8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	Nil

Part B:

Details of the specific type of RPTs

B(1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances.

S. No	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	The Company follows its standard commercial and procurement framework for selection of counterparties for purchase of services. The pricing and commercial terms are determined based on prevailing market conditions, comparable third-party quotations, wherever available, and commercially negotiated terms in the ordinary course of business.
2.	Basis of determination of price.	The pricing of the proposed transactions is determined on an arm's length basis, having regard to prevailing market prices, comparable third-party quotations and pricing for similar products supplied by the Company to unrelated parties in the ordinary course of business, wherever applicable.
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Nil
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

ITEM- 10 - TRANSACTIONS BETWEEN THE COMPANY AND BHAGVATI ELECTRONICS PRIVATE LIMITED

A(1).

Basic details of the related party

S. No	Particulars of the information	Information provided by the management
1.	Name of the related party	Bhagvati Electronics Private Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Manufactures, producers, processors, makers, inventors, convertors, repairers, packers, movers, agents, sub-agents, merchants, jobbers, or deal in magnetic tapes, audio, video or audio heads, devices, cassettes and all other parts, components used in audio, visual or audio-visual devices.

A(2).

Relationship and ownership of the related party

S. No	Particulars of the information	Information provided by the management
1.	**Relationship between the listed entity**/subsidiary (in case of transaction involving the subsidiary) **and the related party** – including nature of its concern (financial or otherwise) and the following:	Directors of Ace Integrated Solutions Limited Are Directors and shareholders in Bhagvati Electronics Private Limited
	• **Shareholding of the listed entity**/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, **in the related party**.	Nil
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NA
	• **Shareholding of the related party**, whether direct or indirect, **in the listed entity**/ subsidiary (in case of transaction involving the subsidiary)	Nil

A(3).

Details of previous transactions with the related party.

S. No	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	S. N. | Nature of Transaction | FY 2025-26 1. | Sales | 21,19,744
2.	**Total amount of all the transactions undertaken by the listed entity** or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	2,60,000 recieved
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	Nil

A(4).

Amount of the proposed transaction(s)

S. No	Particulars of the information	Information provided by the management
1.	**Amount of the proposed transactions** being placed for approval in the meeting of the Audit Committee/ shareholders.	Up to ₹ 2.00 Crore
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a **material RPT?**	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	246.91 %
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Nil
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover	158.72%

	is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	
6.	Financial performance of the related party for the immediately preceding financial year:	(The latest details available have been considered i.e. FY 2024-25) **Particulars** — FY 2024-25 **Turnover including rental income** — 12600119 **Profit after tax** — 69,65,530 **Net worth** — 1,73,97,104

A(5).

Basic details of the proposed transaction

S. No	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Sale, purchase or supply of goods or services or any other similar business transaction and trade advances.
2.	Details of each type of the proposed transaction	The transactions may include purchase of goods or services, if any, and provision of trade advances. All the proposed transactions will be carried out on an arm's length basis and in ordinary course of business.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	1 year
4.	Whether omnibus approval is being sought?	yes
5.	Value of the proposed transaction during a financial year.	2 crore
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The proposed transactions between Ace Integrated Solutions Limited and Bhagvati Electronics Private Limited are operationally and commercially aligned with the business objectives of Ace Integrated Solutions Limited. The pricing and other material terms of the proposed transactions shall be determined on an arm's length basis, taking into account prevailing market conditions, comparable third-party benchmarks and commercially negotiated terms. The transactions shall be undertaken in the ordinary course of business of Ace Integrated Solutions Limited and shall remain subject to the oversight of the Audit Committee and the Board of Directors in accordance with the applicable regulatory framework. In view of the operational synergies, business efficiencies and revenue visibility expected from the proposed arrangements, the transactions are

		considered to be in the best interests of Ace Integrated Solutions Limited and its public shareholders.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control. a. Name of the director / KMP b. Shareholding of the director / KMP, whether direct or indirect, in the related party.	Mr. Chandra Shekhar Verma (Managing Director & Promoter), Mrs. Amita Verma (Whole-time Director & Promoter) are interested, being related to the concerned Related Parties.
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	Nil

Part B:

Details of the specific type of RPTs

B(1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances.

S. No	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	The Company follows its standard commercial and procurement framework for selection of counterparties for purchase of services. The pricing and commercial terms are determined based on prevailing market conditions, comparable third-party quotations, wherever available, and commercially negotiated terms in the ordinary course of business.
2.	Basis of determination of price.	The pricing of the proposed transactions is determined on an arm's length basis, having regard to prevailing market prices, comparable third-party quotations and pricing for similar products supplied by the Company to unrelated parties in the ordinary course of business, wherever applicable.
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

ITEM- 11 - TRANSACTIONS BETWEEN THE COMPANY AND AMETY OFFSET PRINTERS;

A(1).

Basic details of the related party

S. No	Particulars of the information	Information provided by the management
1.	Name of the related party	AMETY OFFSET PRINTERS
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Real estate business

A(2).

Relationship and ownership of the related party

S. No	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Directors of Ace Integrated Solutions Limited are Partners in Amety Offset Printers.
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Partnership firm and contribution - Nil
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary)	Nil

A(3).

Details of previous transactions with the related party.

S. No	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	S. N. / Nature of Transaction / FY 2025-26 1. / Payment recieved / 19120 2. / Amount paid / 25000
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	2,50,000
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	Nil

A(4).

Amount of the proposed transaction(s)

S. No	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Up to 60 LAKHS
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	74.07
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Nil
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on	167.16

	standalone turnover of related party) for the immediately preceding financial year, if available.	
6.	Financial performance of the related party for the immediately preceding financial year:	(The latest details available have been considered i.e. FY 2024-25) **Particulars** — FY 2024-25 **Turnover include rental income** — 35,89,176 **Profit after tax** — -230080 **Net worth** — -9017353

A(5).

Basic details of the proposed transaction

S. No	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Sale, purchase or supply of goods or services or any other similar business transaction and trade advances.
2.	Details of each type of the proposed transaction	The transactions may include purchase of goods or services, if any, and provision of trade advances. All the proposed transactions will be carried out on an arm's length basis and in ordinary course of business.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	For a period of financial years FY 2026-27.
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year.	The proposed transactions are expected to be undertaken over for financial years FY 2026–27; The aggregate value during the said period shall not exceed ₹60 lakhs.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The proposed transactions between Ace Integrated Solutions Limited and Amety Offset Printers are operationally and commercially aligned with the business objectives of Ace Integrated Solutions Limited. The pricing and other material terms of the proposed transactions shall be determined on an arm's length basis, taking into account prevailing market conditions, comparable third-party benchmarks and commercially negotiated terms. The transactions shall be undertaken in the ordinary course of business of Ace Integrated Solutions Limited and shall remain subject to the oversight of the Audit Committee and the Board of Directors in accordance with the applicable regulatory framework. In view of the operational synergies, business efficiencies and revenue visibility expected from the proposed arrangements, the transactions are

		considered to be in the best interests of Ace Integrated Solutions Limited and its public shareholders.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control. a. Name of the director / KMP b. Shareholding of the director / KMP, whether direct or indirect, in the related party.	Mr. Chandra Shekhar Verma (Managing Director & Promoter), Mrs. Amita Verma (Whole-time Director & Promoter) are interested, being related to the concerned Related Parties.
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	The material terms and conditions of the transaction are governed by the agreement entered into between the Company and Amety Offset Printers.

Part B:

Details of the specific type of RPTs

B(1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances.

S. No	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	The Company follows its standard commercial and procurement framework for selection of counterparties for purchase of services. The pricing and commercial terms are determined based on prevailing market conditions, comparable third-party quotations, wherever available, and commercially negotiated terms in the ordinary course of business.
2.	Basis of determination of price.	The pricing of the proposed transactions is determined on an arm's length basis, having regard to prevailing market prices, comparable third-party quotations and pricing for similar products supplied by the Company to unrelated parties in the ordinary course of business, wherever applicable.
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Nil
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

ITEM- 12 - TRANSACTIONS BETWEEN THE COMPANY AND A G ENGINEERS PRIVATE LIMITED

A(1).

Basic details of the related party

S. No	Particulars of the information	Information provided by the management
1.	Name of the related party	**A G ENGINEERS PRIVATE LIMITED**
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Manufacturing, processing, importing, exporting and dealing several type of Engineering forgings being used in railways, defense mines, machinery manufacturing, cement plant and automobile industries

A(2).

Relationship and ownership of the related party

S. No	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Directors of Ace Integrated Solutions Limited are Directors and Members In **A G ENGINEERS PRIVATE LIMITED**
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Ace Integrated Solutions Limited holds 1,900 equity shares in AG Engineers Private Limited, representing 19% of its total share capital of related party.
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NA
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary)	Nil

A(3).

Details of previous transactions with the related party.

S. No	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	**Nil**
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Nil
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	Nil

A(4).

Amount of the proposed transaction(s)

S. No	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Up to ₹ 50 lakhs
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	123.46 %
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Nil
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on	192.58%

	standalone turnover of related party) for the immediately preceding financial year, if available.	
6.	Financial performance of the related party for the immediately preceding financial year:	(The latest details available have been considered i.e. FY 2025-26) **Particulars** / **FY** 2025-26 **Turnover including rental income**: 5192792 **Profit after tax**: 4020743 **Net worth**: 13361619

A(5).

Basic details of the proposed transaction

S. No	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Sale, purchase or supply of goods or services or any other similar business transaction and trade advances.
2.	Details of each type of the proposed transaction	The transactions may include purchase of goods or services, if any, and provision of trade advances. All the proposed transactions will be carried out on an arm's length basis and in ordinary course of business.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	For a period of financial years FY 2026-27.
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year.	The proposed transactions are expected to be undertaken over for financial years FY 2026–27; The aggregate value during the said period shall not exceed ₹ 50 lakhs.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The proposed transactions between Ace Integrated Solutions Limited and A G Engineers Private Limited are operationally and commercially aligned with the business objectives of Ace Integrated Solutions Limited. The pricing and other material terms of the proposed transactions shall be determined on an arm's length basis, taking into account prevailing market conditions, comparable third-party benchmarks and commercially negotiated terms. The transactions shall be undertaken in the ordinary course of business of Ace Integrated Solutions Limited and shall remain subject to the oversight of the Audit Committee and the Board of Directors in accordance with the applicable regulatory framework. In view of the operational synergies, business efficiencies and revenue visibility expected from the

		proposed arrangements, the transactions are considered to be in the best interests of Ace Integrated Solutions Limited and its public shareholders.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control. a. Name of the director / KMP b. Shareholding of the director / KMP, whether direct or indirect, in the related party.	Mr. Chandra Shekhar Verma (Managing Director & Promoter), Mrs. Amita Verma (Whole-time Director & Promoter) and Ms. Shivani Chandra (Executive Director) are interested, being related to the concerned Related Parties.
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	Nil.

Part B:

Details of the specific type of RPTs

B(1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances.

S. No	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	The Company follows its standard commercial and procurement framework for selection of counterparties for purchase of services. The pricing and commercial terms are determined based on prevailing market conditions, comparable third-party quotations, wherever available, and commercially negotiated terms in the ordinary course of business.
2.	Basis of determination of price.	The pricing of the proposed transactions is determined on an arm's length basis, having regard to prevailing market prices, comparable third-party quotations and pricing for similar products supplied by the Company to unrelated parties in the ordinary course of business, wherever applicable.
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Nil
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

ITEM- 13 - TRANSACTIONS BETWEEN THE COMPANY AND NJD POLYMERS PRIVATE LIMITED

A(1).

Basic details of the related party

S. No	Particulars of the information	Information provided by the management
1.	Name of the related party	NJD POLYMERS PRIVATE LIMITED
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Njd Polymers Private Limited is engaged in business of manufacturers of, dealers in, sellers, purchasers, contractors, importers, exporters, and suppliers of polythene, polyproplene, ABS, nylon, polystyrene, purpet, P.V.C. polyster strips.

A(2).

Relationship and ownership of the related party

S. No	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Directors Of Ace Integrated Solutions Limited Are Directors In NJD Polymers Private Limited
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NA
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary)	Nil

A(3).

Details of previous transactions with the related party.

S. No	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	S. N. / Nature of Transaction / FY 2025-26 1. / Sales / 45907
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Nil
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	Nil

A(4).

Amount of the proposed transaction(s)

S. No	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Up to ₹1.00 Crore
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	123.46%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Nil
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on	Nil

	standalone turnover of related party) for the immediately preceding financial year, if available.	
6.	Financial performance of the related party for the immediately preceding financial year:	(The latest details available have been considered i.e. FY 2024-25) **Particulars** / **FY 2024-25** **Turnover**: 0 **Profit after tax**: (₹9,663) **Net worth**: ₹97,823

A(5).

Basic details of the proposed transaction

S. No	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Sale, purchase or supply of goods or services or any other similar business transaction and trade advances.
2.	Details of each type of the proposed transaction	The transactions may include purchase of goods or services, if any, and provision of trade advances. All the proposed transactions will be carried out on an arm's length basis and in ordinary course of business.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	For a period of financial years FY 2026-27.
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year.	The proposed transactions are expected to be undertaken over for financial years FY 2026–27; The aggregate value during the said period shall not exceed ₹ 1.00 Crore.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The proposed transactions between Ace Integrated Solutions Limited and NJD Polymers Private Limited are operationally and commercially aligned with the business objectives of Ace Integrated Solutions Limited. The pricing and other material terms of the proposed transactions shall be determined on an arm's length basis, taking into account prevailing market conditions, comparable third-party benchmarks and commercially negotiated terms. The transactions shall be undertaken in the ordinary course of business of Ace Integrated Solutions Limited and shall remain subject to the oversight of the Audit Committee and the Board of Directors in accordance with the applicable regulatory framework. In view of the operational synergies, business efficiencies and revenue visibility expected from the

		proposed arrangements, the transactions are considered to be in the best interests of Ace Integrated Solutions Limited and its public shareholders.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control. a. Name of the director / KMP b. Shareholding of the director / KMP, whether direct or indirect, in the related party.	Mr. Chandra Shekhar Verma (Managing Director & Promoter), Mrs. Amita Verma (Whole-time Director & Promoter) are interested, being related to the concerned Related Parties.
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	The material terms and conditions of the transaction are governed by the agreement entered into between the Company and NJD Polymers Private Limited.

Part B:

Details of the specific type of RPTs

B(1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances.

S. No	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	The Company follows its standard commercial and procurement framework for selection of counterparties for purchase of services. The pricing and commercial terms are determined based on prevailing market conditions, comparable third-party quotations, wherever available, and commercially negotiated terms in the ordinary course of business.
2.	Basis of determination of price.	The pricing of the proposed transactions is determined on an arm's length basis, having regard to prevailing market prices, comparable third-party quotations and pricing for similar products supplied by the Company to unrelated parties in the ordinary course of business, wherever applicable.
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Nil
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

ITEM- 14 - TRANSACTIONS BETWEEN THE COMPANY AND RESHIP MART PRIVATE LIMITED

A(1).

Basic details of the related party

S. No	Particulars of the information	Information provided by the management
1.	Name of the related party	Reship Mart Private Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Reship Mart Private Limited is engaged in business of manufacturers, importers, exporters and dealers in papers, paper products, note books, stationary , files , dairies, carbon papers, stamp etc.

A(2).

Relationship and ownership of the related party

S. No	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Directors Of Ace Integrated Solutions Limited Are Directors and Members In Reship Mart Private Limited
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NA
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary)	Nil

A(3).

Details of previous transactions with the related party.

S. No	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	S. N. / Nature of Transaction / FY 2025-26 1. Advance Given/amt paid — 520000 2. Sales — 89043 3. Amount paid — 27700
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	1,00,000 received.
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	Nil

A(4).

Amount of the proposed transaction(s)

S. No	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Up to ₹ 50 Lakhs
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	61.73 %
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Not Applicable
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on	35.36%

	standalone turnover of related party) for the immediately preceding financial year, if available.	
6.	Financial performance of the related party for the immediately preceding financial year:	The latest details available have been considered i.e. FY 2024-25 **Particulars** / **FY 2024-25** **Turnover**: ₹1,41,38,800 **Profit after tax**: (₹3,56,100) **Net worth**: (5,47,500)

A(5).

Basic details of the proposed transaction

S. No	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Sale, purchase or supply of goods or services or any other similar business transaction and trade advances.
2.	Details of each type of the proposed transaction	The transactions may include purchase of goods or services, if any, and provision of trade advances. All the proposed transactions will be carried out on an arm's length basis and in ordinary course of business.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	For a period of financial years FY 2026-27.
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year.	The proposed transactions are expected to be undertaken over for financial years FY 2026–27; The aggregate value during the said period shall not exceed ₹5o lakhs.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The proposed transactions between Ace Integrated Solutions Limited and Reship Mart Private Limited are operationally and commercially aligned with the business objectives of Ace Integrated Solutions Limited. The pricing and other material terms of the proposed transactions shall be determined on an arm's length basis, taking into account prevailing market conditions, comparable third-party benchmarks and commercially negotiated terms. The transactions shall be undertaken in the ordinary course of business of Ace Integrated Solutions Limited and shall remain subject to the oversight of the Audit Committee and the Board of Directors in accordance with the applicable regulatory framework. In view of the operational synergies, business efficiencies and revenue visibility expected from the proposed arrangements, the transactions are

		considered to be in the best interests of Ace Integrated Solutions Limited and its public shareholders.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control. a. Name of the director / KMP b. Shareholding of the director / KMP, whether direct or indirect, in the related party.	Mr. Chandra Shekhar Verma (Managing Director & Promoter) and Ms. Shivani Chandra (Executive Director) are interested, being related to the concerned Related Parties.
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	The material terms and conditions of the transaction are governed by the agreement entered into between the Company and Reship Mart Private Limited.

Part B:

Details of the specific type of RPTs

B(1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances.

S. No	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	The Company follows its standard commercial and procurement framework for selection of counterparties for purchase of services. The pricing and commercial terms are determined based on prevailing market conditions, comparable third-party quotations, wherever available, and commercially negotiated terms in the ordinary course of business.
2.	Basis of determination of price.	The pricing of the proposed transactions is determined on an arm's length basis, having regard to prevailing market prices, comparable third-party quotations and pricing for similar products supplied by the Company to unrelated parties in the ordinary course of business, wherever applicable.
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Nil
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

The aforesaid proposed related party transactions have been approved by the Audit Committee and Board at their meetings held on 13th August, 2026

As per Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, all entities/ persons that are directly/ indirectly related parties of the Company shall abstain from voting on resolution (s) wherein approval of material Related Party Transactions is sought from the members. Accordingly, all related party of the Company, including, among other related entities and the Directors and Key Managerial Personnel will not vote on this resolution under Item No. 7 to 14.

None of the other Directors / Key Managerial Personnel of the Company or their relatives, except as mentioned above, are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 7 to 14 of this Notice.

Basis the consideration and approval of the Audit Committee, the Board of Directors recommend the Ordinary Resolution forming part of Item No. 7 to 14 of the accompanying Notice to the shareholders for approval.

ANNEXURE TO NOTICE

Details of Directors seeking Re-Appointment /revision in remuneration at the forthcoming Annual General Meeting

[In pursuance of Clause 36 (3) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015]

Information about the directors who are proposed to be appointed/ re-appointed at the 29th Annual General Meeting as per regulation 36(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SS-2 Secretarial Standard on general meetings issued by the Institute of Company Secretaries of India forming part of the notice convening the annual general meeting of the company.

Name of Director	Mr. Chandra Shekhar Verma	Mr. Kumar Vishwajeet Singh	Mr. Rajeev Ranjan Sarkari
DIN	01089951	03334038	08804128
Designation	Managing Director	Non-Executive Independent Director.	Chief Executive Officer cum Director
Age/ Date of Birth	01-07-1962 64 years	01-03-1977 49 years	20-06-1958 68 years
Nationality	Indian	Indian	Indian
Qualifications	Fellow Member of The Institute of Chartered Accountants of India and B.Com from University of Gorakhpur.	M.Sc. IT from Sikkim Manipal University	Professional having 12 or more year's top level management position of CEO of India's leading $1.5 Bn retail outlet driven company engaged to sell wide range of consumer products, e-governance services, financial products and banking services.
Expertise in specific functional areas	Mr. Chandra Shekhar Verma, aged 64 years, is the Promoter & Managing Director of the Company. He is a fellow member of The Institute of Chartered Accountants of India and he has done B.Com from University of Gorakhpur.	Mr. Kumar Vishwajeet Singh aged 49 years, is Non-Executive Independent Director, Vishwajeet Singh is an accomplished technology and business leader with more than 25 years of experience spanning multiple industry sectors and international markets. He holds a Postgraduate degree in Computer Science, a management specialization from IIM Kozhikode,	Possesses over 25 years of experience in Business Development, e-Governance, IT Infrastructure, Project Management and strategic business leadership. He has successfully led large-scale technology-driven initiatives, organizational growth, corporate governance, financial planning and high-value IT-enabled projects across diverse sectors.
Details of Remuneration sought to be paid/variation of the terms of remuneration	Remuneration to be paid as detailed in the Explanatory Statement no.1 of this notice	NA	Nil
Remuneration last drawn	Rs. 2,50,000/- per month	NA	Nil

Disclosure of relationships between directors inter-se	Mr. Chandra Shekhar Verma is spouse of Mrs. Amita Verma, (Whole Time Director) and father of Ms. Shivani Chandra (Executive Director) of the Company.	Nil	Nil
Date of first appointment on the Board of the Company	Appointed as a Director w.e.f. July 04, 1997	Appointed as Independent Director w.e.f. August 30, 2021	Appointed as a Director w.e.f. July 04, 1997
No. of equity shares held in the Company including shareholding as a beneficial owner	4200000 equity shares	Nil	4500 equity shares
Directorships in other Indian Public Companies and Listed Companies	Horizon Infoplay Limited	Nil	Nil
Name of listed entities in which board position currently held	NIL	NIL	Nil
Listed Entities from which the Director resigned in past 3 years	NIL	NIL	Nil
Chairmanship/ Membership of Committees **(Other than Ace Integrated Solutions Limited)**	NIL	NIL	Nil
Terms and Conditions of appointment / re-appointment / continuation of directorships	Refer Item 3 of the Statement pursuant to Section 102 of the Companies Act, 2013 annexed to the notice of this AGM	Refer Item 4 of the Statement pursuant to Section 102 of the Companies Act, 2013 annexed to the notice of this AGM	NA
The number of meetings of the Board attended during the year	5	1	5

Date: 13.08.2026
Place: Delhi

By the order of the Board
For ACE INTEGRATED SOLUTIONS LIMITED

Registered Office
B-13, DSIDC Complex, Functional Industrial Estate, Industrial Area Patparganj, New Delhi – 110092

Sd/-
Ankita Sharma
Company Secretary & Compliance Officer
Membership No. ACS - 75452

CIN: L82990DL1997PLC088373
Email ID: cs@aceintegrated.com
Website: www.aceintegrated.com

BOARD'S REPORT

To,
The Members,
ACE INTEGRATED SOLUTIONS LIMITED

The Board of Directors of **ACE INTEGRATED SOLUTIONS LIMITED** ("the Company") is pleased to present the **Twenty Ninth (29th) Annual Report** together with the Audited Standalone Financial Statements of the Company for the Financial Year ended **March 31, 2026.**

1. FINANCIAL PERFORMANCE & STATE OF AFFAIRS:

The Audited Financial Statements of the Company as on March 31, 2026, are prepared in accordance with the relevant applicable Indian Accounting Standards ("Ind AS") and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and the provisions of the Companies Act, 2013 ("Act").

Key highlights of standalone financial performance for the year ended March 31, 2026, are summarized as under:

(Figure in INR Lakhs)

PARTICULARS	Financial Year ended Standalone	
	31.03.2026	31.03.2025
Revenue from operations	81	855
Other Income	54	48
Total Income	**135**	**903**
Expenses	253	1113
Profit/(Loss) Before Tax & Exceptional/Extraordinary Items	-118	-210
Less: Exceptional/Extraordinary items	2	-
(Loss)Before Tax	**-120**	**-210**
Less: Tax Expense:		
Current Tax	-	-
Deferred Tax Liability	-25	-54
Loss After Tax	**(95)**	**(156)**
Other Comprehensive Income	**10**	**7**
Total Comprehensive Income	**-85**	**-149**
Earnings per Equity share.		
Basic EPS (₹)	**(0.84)**	**-1.46**
Diluted EPS (₹)	**(0.84)**	**-1.46**

Notes – During the financial year, Ace Prometric Solutions Private Limited, the erstwhile subsidiary of the Company, was struck off by the Registrar of Companies under Section 248(5) of the Companies Act, 2013 vide order dated 16 April 2025 and consequently ceased to be a subsidiary of the Company.

Accordingly, as on March 31, 2026, the Company has no subsidiary and, therefore, Consolidated Financial Statements are not required to be prepared. The Company has prepared only Standalone Financial Statements for the financial year ended March 31, 2026.

STATE OF THE COMPANY'S AFFAIRS

During the Financial Year under review, the Company is in process of shifting its focus mainly in the areas of Architecture design and drawings, BIM services and Architecture related training and Engineering Consultancy Services. Further company has forayed into Co-working , managed offices and estate management services. During the year, the Company also continued to explore opportunities in emerging business segments in line with its Main Objects as contained in the Memorandum of Association with the objective of creating sustainable long-term value for all stakeholders. The Management continues to evaluate new business opportunities and strategic initiatives for diversification and long-term growth.

FINANCIAL HIGHLIGHTS:

Total revenue of the Company for the financial year 2025-26 stood at ₹ 81 lakhs as against ₹ 855 lakhs for the financial year 2024-25**.** The Company reported a Loss After Tax of ₹95 Lakhs as against ₹156 Lakhs in the previous financial year.

2. DIVIDEND

In view of the losses incurred during the Financial Year under review and with a view to conserve resources for future business operations, your Directors have not recommended any dividend for the Financial Year ended March 31, 2026.

3. TRANSFER TO RESERVE

In view of the losses incurred during the Financial Year, no amount has been transferred to the General Reserve.

4. SHARE CAPITAL AND CHANGES THEREON

During the Financial Year, there was no change in the Authorised Share Capital and Paid-up Equity Share Capital of the Company.

The Authorised Share Capital as on 31st March, 2026 was **INR 11,00,00,000/-** divided into 1,10,00,000 Equity shares.

The Paid-up share capital as on 31st March, 2026 was **INR 10,20,00,000/-** divided into 1,02,00,000 Equity Shares.

During the Financial Year under review, the Company has not issued any Equity Shares by way of Preferential Issue, Rights Issue, Bonus Issue, Qualified Institutional Placement, Sweat Equity Shares or under any Employee Stock Option Scheme. The Company has not issued any Equity Shares with differential voting rights.

The Company has paid Listing Fees for the Financial Year 2025-26 to the Stock Exchange, where its Equity Shares are listed.

5. DEPOSITORY SYSTEM

All 1,02,00,000 (Rupees One Crore Two Lakh) equity shares of the Company are in dematerialized form as on March 31, 2026. No share of the Company is held in physical mode.

6. LISTING

Your Company is listed on NSE Platform of National Stock Exchange of India Limited (NSE Main Board) w.e.f. November 04, 2022. The Company has paid the applicable listing fees to the Stock Exchange till date.

7. SUBSIDIARY, ASSOCIATES & JOINT VENTURE COMPANIES

During the financial year, Ace Prometric Solutions Private Limited, the erstwhile subsidiary of the Company, was struck off by the Registrar of Companies under Section 248(5) of the Companies Act, 2013 vide order dated 16 April 2025 and consequently ceased to be a subsidiary of the Company.

The Company does not have any Subsidiary, Associate or Joint Venture Company as defined under the Companies Act, 2013 as on March 31, 2026.

8. REGISTERED OFFICE

There was no change in the address of Registered office during the Financial Year 2025-26.

9. EMPLOYEES' STOCK OPTION SCHEME

The Company has not provided stock options to any employee during the period.

10. MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Pursuant to Regulation 34(2)(e) read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Management Discussion and Analysis Report forms an integral part of this Annual Report and is annexed herewith as **Annexure – 1**.

11. CORPORATE GOVERNANCE REPORT

The Company is committed to good corporate governance practices. Pursuant to Regulation 34(3) read with Schedule V of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015, a report on Corporate Governance, forms an integral part of this Annual Report and is annexed herewith as **Annexure – 2**.

12. CERTIFICATE ON CORPORATE GOVERNANCE:

A certificate received from Atiuttam Singh & Associates, Practicing Company Secretaries, Secretarial Auditor of the Company regarding the compliance of conditions of Corporate Governance, as required under Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is attached in **Annexure – 3.**

13. PARTICULARS REGARDING EMPLOYEES' REMUNERATION

The information pertaining to section 197 read with rules 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel), 2014 is annexed herewith as **Annexure-6.**

14. DETAILS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The details of conservation of energy, technology absorption, and foreign exchange earnings and outgo as stipulated under Section 134(3)(m) of the Companies Act, 2013, read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is annexed as **Annexure - 7** and forms part of this Report.

15. CEO/ CFO CERTIFICATION

In terms of Regulation 17(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015; the Chief Executive Officer (CEO) and Chief Financial Officer (CFO) has certified to the Board of Directors of the Company with regard to the Financial Statements and other matters specified in the said Regulation for the Financial Year 2025-26.

The certificate is given in **Annexure - 8.**

16. INSURANCE

The Company has taken appropriate insurance for all assets.

17. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

There have been no material changes and commitments, affecting the financial position of the Company which occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

18. DEPOSITS FROM PUBLIC

The Company has not accepted any deposits falling within the meaning of Section 73 or 74 of the Act read with the Companies (Acceptance of Deposits) Rules, 2014, during the year under review and as such, no amount on account of principal or interest on deposits from public was outstanding as on March 31, 2026.

19. PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

The particulars of Loans, Guarantees and Investments covered under Section 186 of the Companies Act, 2013, wherever applicable, have been disclosed in the Notes forming part of the Standalone Financial Statements.

20. CHANGE IN THE NATURE OF BUSINESS

There has been no change in the Company's business operations during the financial year ended 31st March, 2026.

21. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

➢ **BOARD OF DIRECTORS**

The Board of Directors of the Company consists of individuals with strong experience, integrity and leadership capabilities. The Directors bring valuable financial knowledge and strategic understanding to the Board. They are committed to the Company and devote adequate time to Board Meetings and their preparation.

As on March 31, 2026, the Board comprised of 8 Directors, including one Managing Director, one Whole-Time Director, Two Executive Director, and the remaining Four (4) Independent Directors. Details of the Board composition are provided in the Corporate Governance Report, which forms part of this Integrated Annual Report.

In line with the requirements of the SEBI Listing Regulations, the Board has identified the key skills, expertise and competencies required for effective oversight of the Company’s business. Details of the core skills and competencies of the Directors are set out in the Corporate Governance Report, which forms part of this Integrated Annual Report.

The Board is of the opinion that all Directors, including the Director re-appointed during the year under review, have the required qualifications, experience and expertise and maintain high standards of integrity.

The criteria for determining the qualifications, positive attributes and independence of Directors are set out in the Nomination and Remuneration Policy, which is available on the Company's website at https://aceintegrated.com/wp-content/uploads/2024/09/Policy_Nomination_Remuneration.pdf

➢ **COMMITTEES OF THE BOARD**

As required under the Companies Act, 2013 and the SEBI Listing Regulations, the Company has constituted the following statutory committees:

- Audit Committee
- Nomination and Remuneration Committee
- Stakeholders Relationship Committee

Details such as terms of reference, composition and meetings held during the year under review for these committees are disclosed in the Corporate Governance Report, which forms part of this Annual Report.

➢ **RE-APPOINTMENT OF DIRECTOR RETIRING BY ROTATION:**

In accordance with the provisions of Section 152 of the Act, read with the rules made thereunder, Rajeev Ranjan Sarkari (DIN: 08804128), Executive Director is liable to retire by rotation at the ensuing AGM and being eligible, offers himself for re-appointment.

The Board, on recommendation of Nomination and Remuneration Committee of the Company, recommends the re-appointment of Rajeev Ranjan Sarkari (DIN: 08804128), as Director for the approval.

Brief details as required under Secretarial Standard-2 and Regulation 36 of SEBI Listing Regulations, are provided in the Notice of AGM.

➢ **PECUNIARY RELATIONSHIP OR TRANSACTIONS WITH THE COMPANY**:

During the year under review, the Non-Executive Directors of the Company had no pecuniary relationship or transactions with the Company, other than sitting fees, commission as applicable and reimbursement of expenses incurred by them for the purpose of attending Meetings of the Board/Committee(s) of the Company, if any.

➢ **CHANGES IN BOARD OF DIRECTORS & KEY MANAGERIAL PERSONNEL**

During the year under review, there was no change in the Board of Directors and Key Managerial Personnel of the Company.

Changes after the close of the Financial Year

Subsequent to the close of the financial year and up to the date of this Report, the board of the director subject to approval of shareholder in ensuing AGM of Company, approved:

- Re-appointment of Mr. Kumar Vishwajeet Singh (DIN – 03334038) as the Non-Executive Independent Director of the Company for a second consecutive term of five years with effect from August 30, 2026, not liable to retire by rotation;

- Re-appointment of Mr. Chandra Shekhar Verma (DIN: 01089951) as Chairman & Managing Director of the Company for a term of 5 (Five) consecutive years with effect from June 30, 2026, liable to retire by rotation.

- Re-appointment of Mr. Rajeev Ranjan Sarkari (DIN: 08804128) as the Chief Executive Officer(CEO) of the Company with effect from April 21, 2026, liable to retire by rotation.

The Board places on record its appreciation for the valuable guidance and contribution made by the Directors and Key Managerial Personnel during their association with the Company.

- **BOARD MEETINGS**

During the year under review, Five (5) Meetings of the Board of Directors were held, details of which are provided in the Corporate Governance Report, which forms part of this Annual Report. The gap between two consecutive Meetings did not exceed 120 days, in compliance with the Companies Act, 2013 and the SEBI Listing Regulations.

- **MEETING OF INDEPENDENT DIRECTORS:**

In terms of requirements under Schedule IV of the Companies Act, 2013 and Regulation 25(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Independent Directors were met on February 10, 2026.

The Independent Directors at the Meeting, inter alia, reviewed the following: • Performance of Non-Independent Directors and Board as a whole. • Performance of the Chairman of the Company, taking into account the views of Executive Directors and Non-Executive Directors. • Assessed the quality, quantity, and timeliness of the flow of information between the Company Management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

- **FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS**:

The Company has adopted a familiarization program for Independent Directors with the objective of making the Independent Directors of the Company accustomed to the business and operations of the Company through various structured orientation programs. The familiarization program also intends to update the Directors on a regular basis on any significant changes therein so as to be in a position to make well-informed and timely decisions. The details of the Familiarization program undertaken have been uploaded on the Company's website at -
https://aceintegrated.com/wpcontent/uploads/2024/08/Policy_Familiarized_Programme_for_Independent_Directors.pdf

- **DIRECTORS' RESPONSIBILITY STATEMENT**

Based on the framework of internal financial controls and compliance systems established and maintained by the Company, work performed by the internal, statutory, cost, and secretarial auditors including the audit of internal financial controls over financial reporting by the statutory auditors and the reviews performed by the management and the relevant Board Committees including the Audit Committee, the Board is of the opinion that the Company's internal financial controls were adequate and operating effectively during Financial Year 2025-26.

Pursuant to Section 134(3)(c) & 134(5) of the Companies Act, 2013, the Board of Directors of the Company hereby confirm that:

a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

b) the directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

d) the directors have prepared the annual accounts on a going concern basis;

e) the directors have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively

- **BOARD EVALUATION:**

Pursuant to the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, had adopted a formal mechanism for evaluating its own performance and as well as that of its committee and individual Directors, including the chairperson of the Board. The Exercise was carried out through a structured evaluation process covering the various aspects of the Board's functioning such as composition of board & committees, experience & competencies, performance of specific duties & obligations, governance issues etc.

The evaluation of the independent Directors was carried out by Board, except the independent Director being evaluated and the evaluation of chairperson and the non-independent Directors were carried out by the independent Director.

22. ANNUAL RETURN

Pursuant to Notification dated 28th August, 2020 issued by the Ministry of Corporate Affairs as published in the Gazette of India on 28th August, 2020, the details forming part of the extract of Annual Return in Form MGT-9 is not required to be annexed herewith to this report. However, the Annual Return will be made available at the website of the Company at https://aceintegrated.com/annual-return/

23. STATUTORY AUDITORS

SANMARK & ASSOCIATES, CHARTERED ACCOUNTANTS (FRN – 003343N), Statutory Auditor of the Company was appointed by the members in the 25th Annual General Meeting for a term of 5 (five) consecutive years i.e., from Financial Year 2022-23 to 2026-27 to hold office from the conclusion of 25th Annual General Meeting till the conclusion of the 30th Annual General Meeting of the Company to be held in the calendar year 2027.

Further the observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not call for any further comment. There are no qualifications or adverse remarks in the Auditor's Report.

AUDITOR'S REPORT

The Auditors Report on the Audited Financial Statement of the Company for the year ended March 31, 2026 do not contain any qualification, reservation or adverse remark therefore not required any explanation or comment.

COST AUDITOR

During the Financial Year 2025-26, the Company has maintained and prepared the cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013. Further, the requirement of Cost Audit does not apply to the Company for the Financial Year 2025-26.

SECRETARIAL AUDITOR

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 the Company has appointed **M/s. Atiuttam Singh & Associates, Company Secretaries** (Membership No. 8719 and C.P. No. 13333) as Secretarial Auditor of the Company in the 28th Annual General Meeting for a term of five (5) consecutive years to hold office from the conclusion of 28th Annual General Meeting till the conclusion of 33rd Annual General Meeting to be held in the year 2030, i.e. from financial year ending March 31, 2026 till financial year ending March 31, 2030.

The Secretarial Audit Report for the Financial Year ended on March 31, 2026 issued by Secretarial Auditor, do not contain any qualification, observation, reservation or adverse remarks therefore not required any explanation or comment.

The Secretarial Audit Report for the Financial Year ended March 31, 2026, issued by the Secretarial Auditor, does not contain any qualification, reservation, adverse remark or disclaimer. The said Report is annexed to this Board's Report as **Annexure 4.**

ANNUAL SECRETARIAL COMPLIANCE REPORT

The Company has undertaken an audit for the Financial Year ended March 31, 2026, for all applicable compliances as per Regulation 24A of the Listing Regulations and Circulars/Guidelines issued thereunder. The Annual Secretarial Compliance Report issued by M/s. **M/s. Atiuttam Singh & Associates**, Practicing Company Secretaries, has been submitted to the Stock Exchange as per the Listing Regulations. The said Report is annexed to this Board's Report as **Annexure 5.**

INTERNAL AUDITOR:

M/s. M/s. P. Rastogi & Co. Chartered Accountants (FRN: 028122N), who are the Internal Auditor has carried out Internal Audits for the Financial Year 2025-26. Their reports were reviewed by the Audit Committee.

INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY

The Company has a well-placed, proper, and adequate internal financial control system which ensures that all the assets are safeguarded and protected and that the transactions are authorized recorded, and reported correctly. The internal audit covers a wide variety of operational matters and ensures compliance with specific standards with regard to the availability and suitability of policies and procedures. During the year, no reportable material weaknesses in the design or operation were observed.

24. CORPORATE SOCIAL RESPONSIBILITY (CSR)

Pursuant to the provisions of section 135 of the Companies Act, 2013, Corporate Social Responsibility Policy is not applicable to your Company. Accordingly, the CSR Committee was not constituted.

25. RELATED PARTY TRANSACTIONS

All Related Party Transactions entered into by the Company during the Financial Year ended March 31, 2026 were in the ordinary course of business and on an arm's length basis and were approved by the Audit Committee and the Board of Directors, wherever applicable, in accordance with the provisions of the Companies Act, 2013 and Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The details of Related Party Transactions are disclosed in the Notes forming part of the Standalone Financial Statements.

Further, based on the projected business requirements for the Financial Year 2026-27, the Board has approved and recommended certain Material Related Party Transactions for the approval of the Members at the ensuing Annual General Meeting in compliance with Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Since all the Related Party Transactions entered into during the Financial Year were in the ordinary course of business and on an arm's length basis, the disclosure in Form AOC-2 pursuant to Section 134(3)(h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014 is not applicable to the Company.

26. REPORTING OF FRAUDS BY AUDITORS:

During the year under review, the Statutory Auditors, Internal Auditors, and Secretarial Auditors have not reported any instance of fraud committed in the Company by its Officers or Employees to the Audit Committee under Section 143(12) of the Act and the Rules made thereunder.

27. POLICIES OF THE COMPANY

- **REMUNERATION AND APPOINTMENT POLICY**

The Nomination and Remuneration Committee ('NRC') formulates and recommends to the Board the appropriate qualifications, positive attributes, characteristics, skills and experience required for the Board as a whole and its individual members with the objective of having a Board with diverse backgrounds and experience in business, government, education and public service. The Policy for appointment and removal of Directors and determining Directors' independence is available on our website at -
https://aceintegrated.com/wp-content/uploads/2024/09/Policy_Nomination_Remuneration.pdf

The committee inter alia ensures that:

a. The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate directors and key managerial personnel of the quality required to run the company successfully.

b. relationship of remuneration to performance is clear and meets appropriate performance benchmarks and relationship of remuneration to performance is clear and meets appropriate performance benchmarks and

c. remuneration to directors, key managerial personnel and senior management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals.

- **POLICY ON MATERIALITY OF RELATED PARTY TRANSACTION**

Your Company has adopted the policy on Materiality of Related Party Transaction to set out the dealing with the transaction between the Company and its related parties. The Policy on Materiality of Related Party Transaction is available on the website of the Company at -
https://aceintegrated.com/wp-content/uploads/2026/05/Policy_dealing_related_party_tansactions.pdf

- **POLICY OF CODE OF CONDUCT FOR DIRECTOR AND SENIOR MANAGEMENT**

The Board of Directors has formulated and adopted the Code of Conduct for all Board Members and Senior Management Personnel of the Company. All the Board Members and Senior Management Personnel have affirmed compliance with the Code on an annual basis. In this regard certificate from Chief Executive Officer, as required under Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been received by the Board, and the same is attached herewith as per **Annexure – 9.**

Code of Conduct for Board of Directors and Senior Management Personnel is available on the website of the Company at the web link -
https://aceintegrated.com/wp-content/uploads/2024/08/Code_of_Conduct_of_BOD_SMP.pdf

- **PREVENTION OF INSIDER TRADING**

Pursuant to provisions of the regulations, the Board has formulated and implemented a Code of Conduct to regulate, monitor and report trading by employees and other connected persons and code of practices and procedure for fair disclosure of unpublished price Sensitive Information. The same is available on the website of the Company at –
https://aceintegrated.com/wp-content/uploads/2024/08/Code_Prohibition_Insider_Trading.pdf

- **POLICY ON THE PRESERVATION OF DOCUMENTS AND ARCHIVE POLICY**

Pursuant to provision of the regulations, the board has formulated the policy on the Preservation of Documents & Archive policy. The same is available on the website of the Company at – https://aceintegrated.com/wpcontent/uploads/2026/04/Policy_for_preservation_of_documents.pdf

- **VIGIL MECHANISM/WHISTLE BLOWER MECHANISM**

The Company has formulated a comprehensive Whistle Blower Policy in line with the provisions of Section 177(9) and 177(10) of the Companies Act, 2013 and Regulation 22 of the Listing Regulations with a will to enable the stakeholders, including Directors and individual employees to freely communicate their concerns about illegal or unethical practices and to report genuine concerns to the Audit Committee of the Company.

The mechanism provides adequate safeguards against victimization of Directors or employees who avail the mechanism. The Whistle Blower Policy has been placed in the website of the Company at – https://aceintegrated.com/wpcontent/uploads/2024/08/Policy_vigil_mechanism_Whistle_Blower.pdf

- **POLICY ON DETERMINATION AND DISCLOSURE OF MATERIALITY OF EVENTS AND INFORMATION**

Your Company has adopted a Policy on Determination and Disclosure of Materiality of Events and Information. The Policy on Determination and Disclosure of Materiality of Events and Information is available on the website of the Company at – https://aceintegrated.com/wpcontent/uploads/2024/08/Policy_determining_materiality_events_information.pdf

- **RISK MANAGEMENT POLICY**

The Company has been exempted under Regulation 21 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 from reporting risk management.

A well-defined risk management mechanism covering risk mapping and trend analysis, risk exposure, potential impact, and risk mitigation process is in place. The Board is fully aware of Risk Factors and is taking preventive measures wherever required.

28. SECRETARIAL STANDARD

During the year under review, the Company has complied with all the applicable Secretarial Standards on Board Meetings and General Meetings issued by The Institute of Company Secretaries of India, as mandated under Section 118 of the Act.

29. STATEMENT REGARDING OPINION OF THE BOARD WITH REGARD TO INTEGRITY, EXPERTISE AND EXPERIENCE (INCLUDING THE PROFICIENCY) OF THE INDEPENDENT DIRECTORS APPOINTED DURING THE YEAR:

In the opinion of the Board of Directors of the Company, Independent Directors on the Board of Company hold the highest standards of integrity and are highly qualified, recognized and respected individuals in their respective fields. It's an optimum mix of expertise (including financial expertise), leadership and professionalism.

30. OTHER REGULATORY REQUIREMENT

The Company has been complied with all regulatory requirements of central government and state government and there were no significant and material orders passed by the Regulators or Courts or Tribunals during the year impacting the going concern status and the Company's operations in future.

31. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has zero tolerance for sexual harassment at workplace and has adopted a policy on prevention, prohibition, and Redressal of Sexual Harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and Rules there under. The policy aims to provide protection to employees at the workplace and prevent and redress complaints of sexual harassment and for matters connected or incidental thereto, with the objective of providing a safe working environment, where employees feel secure.

The Company has constituted committee (known as the Prevention of Sexual Harassment (POSH) Committee) under the sexual harassment of women at workplace (prevention, prohibition, and Redressal) Act, 2013 and complied with the provisions of the same.

The following is the Summary of sexual harassment complaints received and disposed-off during the FY 2026:

Particulars	Nos.
Number of complaints of sexual harassment received during the financial year	Nil
Number of complaints disposed off during the financial year	Nil
Number of cases pending for more than 90 days	Nil

32. COMPLIANCE WITH THE MATERNITY BENEFIT ACT, 1961:

The Company is committed to providing a safe, inclusive, and supportive workplace for all employees. During the year under review, the Company has complied with all applicable provisions of the Maternity Benefit Act, 1961. All eligible women employees have been extended the benefits as prescribed under the Act, including paid maternity leave, nursing breaks, and other applicable entitlements. The Company continues to ensure that policies are aligned with statutory requirements and promotes the well-being of women employees.

33. INDUSTRIAL RELATIONS

During the period under review, the personal and industrial relations with the employees remained cordial in all respects. The management has always carried out systematic appraisal of performance and imparted training at periodic intervals. The Company recognizes talent and has judiciously followed the principle of rewarding performance.

34. SEBI COMPLAINTS REDRESS SYSTEM (SCORES)

The investor complaints are processed in a centralized web-based complaints redress system. The salient features of this system are centralized database of all complaints, online upload of Action Taken Reports (ATRs) by the concerned companies and online viewing by investors of actions taken on the complaint and its status. Your Company is registered on SCORES and makes every effort to resolve all investor complaints received through SCORES or otherwise within the statutory time limit from the receipt of the complaint. Your Company would like to inform you that it has not received any complaint on the SCORES during financial year 2025-26.

35. TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND

In accordance with the provisions of Sections 124 and 125 of the Companies Act, 2013 and Investor Education and Protection Fund Authority (Accounting, Audit, Transfer, and Refund) Rules, 2016 ("IEPF Rules"), Dividends of a Company which remain unpaid or unclaimed for a period of seven years from the date of transfer to the Unpaid Dividend Account shall be transferred by the Company to the Investor Education and Protection Fund ("IEPF").

In terms of the foregoing provisions of the Act, there is no Dividend which remains unpaid or unclaimed for 7 (seven) consecutive years; Hence not required to be transferred to the IEPF by the Company during the financial year ended March 31, 2026.

36. THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 AND THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR

There were no applications which are made by or against the company under The Insolvency and Bankruptcy Code, 2016 during the year.

37. GENERAL DISCLOSURES:

The Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions/events of this nature during the year under review:

Revision of financial statements and Directors' Report of the Company.

None of the Directors of the Company has been debarred or disqualified from being appointed or continuing as a Director by SEBI/Ministry of Corporate Affairs/Statutory Authorities.

38. SIGNIFICANT AND MATERIAL LITIGATIONS AND ORDER

During the year, there were no significant and material orders passed by the Regulators / Courts which would impact the going concern status of the Company and its future operations.

39. GREEN INITIATIVES:

In commitment to keeping in line with the Green Initiative and going beyond it to create new green initiatives, an electronic copy of the Notice of the 29th Annual General Meeting of the Company including the Annual Report for the Financial Year 2025-26 is being sent to all Members whose e-mail addresses are registered with the Company/Depository Participant(s).

40. CYBER SECURITY INCIDENT:

During the year under review, there are no incidents of cyber security breach reported.

ACKNOWLEDGEMENT

The Directors wish to convey their heartfelt appreciation to the Company's bankers, financial institutions, government and regulatory authorities, customers, suppliers, business partners, shareholders, and all other stakeholders for their consistent support and trust in the Company, both directly and indirectly, throughout the year. Their encouragement has been a key pillar in the Company's continued progress.

The Directors also extend their sincere gratitude to every member of the Ace Family for their unwavering dedication, hard work, and commitment across all levels. Their collective efforts, resilience, and passion have been instrumental in driving the Company's sustained growth, operational excellence, and longterm success.

For and on behalf of the Board of Directors
M/s ACE INTEGRATED SOLUTIONS LIMITED

	Sd/-	Sd/-
	Chandra Shekhar Verma	**Amita Verma**
Date: 13.08.2026	**Managing Director**	**Director**
Place: Delhi	**DIN: 01089951**	**DIN: 01089994**

Annexure – 1

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Pursuant to Schedule V to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a Management Discussion and Analysis Report covering business performance and outlook (within limits set by Company's competitive position) are given below:

FORWARD-LOOKING STATEMENT

This Management Discussion and Analysis Report contains forward-looking statements relating to the Company's objectives, expectations, projections, estimates, business outlook and future performance. These statements are based on management's current assumptions, expectations and perceptions regarding future events and business environment. Words such as expects, believes, anticipates, intends, plans, estimates, projects, seeks, may, will, should, and similar expressions are intended to identify forward-looking statements.

Actual results may differ materially from those expressed or implied due to various factors including changes in Government policies, economic conditions, market demand, competition, technological developments, regulatory changes, availability of skilled manpower, project execution risks, financing costs, inflationary pressures and other factors beyond the control of the Company.

The Company undertakes no obligation to publicly update or revise any forward-looking statements to reflect future events or circumstances.

A. OVERVIEW OF INDUSTRY STRUCTURE AND DEVELOPMENT

The Company operates primarily in the Architecture, Engineering and Construction (AEC) sector with a focus on Building Information Modelling (BIM), Computer Aided Design (CAD), engineering consultancy, architectural services, interior fit-out solutions and execution support for infrastructure and commercial construction projects.

The Indian construction and infrastructure sector continues to witness significant growth, driven by rapid urbanization, Government initiatives such as PM Gati Shakti, Smart Cities Mission, National Infrastructure Pipeline and increasing investments in commercial and industrial infrastructure. Simultaneously, adoption of digital technologies such as BIM, digital engineering and project management solutions has transformed the construction industry by improving efficiency, collaboration and project execution.

The Company leverages its technical expertise in BIM, engineering design and technology-driven construction solutions to provide quality services to Government and private sector clients. With increasing demand for digital construction technologies and integrated engineering solutions, the Company is well positioned to capitalize on emerging opportunities in the sector.

B. BUSINESS OVERVIEW

The Company is engaged in providing comprehensive solutions in the fields of Architecture, Engineering, Construction Support Services, Building Information Modelling (BIM), CAD Drafting, Interior Design, Engineering Consultancy and Technology Solutions.

The Company focuses on delivering value-added engineering services by integrating technical expertise with innovative digital solutions. Its service portfolio includes architectural planning, engineering design, project management consultancy, digital construction support, BIM modelling, interior solutions, software development and other allied professional services.

The Company also undertakes trading, import-export and other business activities permitted under its Memorandum of Association with an objective of diversifying its revenue streams and strengthening its market presence.

The management continues to focus on expanding the Company's service offerings, improving execution capabilities and adopting advanced technologies to achieve sustainable long-term growth.

C. OPPORTUNITIES

The Company believes that the following factors are expected to contribute positively towards its future growth:

- **Growth in Infrastructure Development**

  The Government's increasing investment in roads, railways, airports, industrial corridors, smart cities and urban infrastructure provides significant opportunities for engineering and construction-related businesses.

- **Increasing Adoption of BIM Technology**

  The growing adoption of Building Information Modelling (BIM) across infrastructure and commercial projects has created substantial opportunities for digital engineering and design consultancy services.

- **Expansion of Real Estate Sector**

  Growth in residential, commercial and industrial real estate is expected to increase demand for architectural, engineering, interior design and project consultancy services.

- **Digital Transformation**

  Rapid digitalisation in the construction industry has increased the demand for technology-enabled engineering services including CAD drafting, digital project management and engineering software solutions.

- **Government Policy Support**

  Government initiatives promoting infrastructure development, ease of doing business, Make in India and Digital India are expected to create long-term business opportunities.

- **Growing Demand for Professional Consultancy**

  Increasing complexity of construction projects has enhanced the requirement for specialised architectural, engineering and project management consultancy services.

- **Import-Export Opportunities**

  Expansion of international trade and increasing demand for specialised products provides opportunities to strengthen the Company's trading and import-export business.

- **Diversified Business Model**

  The diversified nature of the Company's business activities reduces dependence on a single source of revenue and enables better utilisation of available resources.

D. CHALLENGES

While the Company expects significant growth opportunities, it also faces several challenges including:

- **Intense Competition**

  The engineering and construction industry is highly competitive with the presence of organised as well as regional players.

- **Rising Input Costs**

  Fluctuations in prices of construction materials, fuel and logistics may impact project profitability.

- **Skilled Manpower**

  Availability and retention of qualified engineers, architects and technical professionals continue to remain an important challenge.

- **Project Execution Risks**

  Timely completion of projects depends upon availability of resources, approvals, site conditions and client coordination.

- **Technological Changes**

  Rapid technological advancements require continuous investment in software, infrastructure and employee training.

- **Regulatory Compliance**

  The Company operates in a regulated environment requiring compliance with various Central, State and local laws.

- **Economic Conditions**

  Macroeconomic slowdown, inflationary pressures or reduction in infrastructure spending may affect business growth.

- **Working Capital Requirements**

  Engineering and construction projects generally require significant working capital and effective cash flow management.

E. BUSINESS OUTLOOK

The Company remains optimistic about the long-term growth prospects of the Indian Architecture, Engineering and Construction sector.

The management intends to strengthen its presence in engineering consultancy, BIM services, architectural solutions, interior projects, technology-enabled engineering services and allied businesses by leveraging its technical capabilities and experienced management team.

The Company will continue to focus on operational excellence, digital innovation, customer satisfaction, quality assurance and sustainable growth. It also aims to explore new business opportunities in emerging sectors while maintaining financial discipline and strong corporate governance practices

F. RISKS AND CONCERNS

The Company operates in a dynamic business environment and is exposed to various business, operational, financial and regulatory risks. The management continuously monitors these risks and adopts appropriate mitigation measures to safeguard the interests of all stakeholders.

1. Economic and Market Risks

The Company's performance is influenced by overall economic conditions, Government spending on infrastructure, industrial growth and private sector investments. Any slowdown in economic activity may adversely affect demand for engineering, construction and consultancy services.

2. Project Execution Risks

Engineering and construction projects involve execution risks arising from delays in approvals, site conditions, availability of labour, supply chain disruptions and unforeseen circumstances, which may impact project timelines and profitability.

3. Regulatory Risks

The Company is required to comply with various laws, regulations and statutory requirements applicable to engineering, construction, taxation, labour, environmental and corporate governance matters. Any changes in the regulatory framework may affect business operations.

4. Competition Risk

The Company operates in a highly competitive industry where numerous domestic and international players offer similar services. Increasing competition may affect pricing, margins and market share.

5. Technology Risks

Rapid technological advancements require continuous investment in software, digital platforms and employee skill enhancement. Failure to adapt to evolving technologies may impact the Company's competitiveness.

6. Human Resource Risks

Availability and retention of qualified architects, engineers, designers, project managers and skilled professionals remain critical for successful execution of projects.

7. Financial Risks

The Company is exposed to risks relating to liquidity management, working capital requirements, interest rate fluctuations and credit risks associated with customers and business partners.

8. Supply Chain Risks

Delay in procurement of materials, equipment or services from vendors and contractors may adversely affect execution schedules and project costs.

9. Cyber Security Risks

With increasing digitalization of business processes, the Company remains exposed to cyber security threats, data breaches and information technology risks. Appropriate safeguards are continuously strengthened to protect business information and digital assets.

10. **Environmental and Sustainability Risks**

The Company remains committed to environmentally responsible business practices. However, evolving environmental regulations and sustainability requirements may require additional compliance measures and investments.

11. **Force Majeure Risks**

Natural calamities, pandemics, political disturbances and other unforeseen events may temporarily disrupt business operations, project execution and supply chains.

12. **Business Diversification Risks**

The Company undertakes diversified business activities in accordance with its Memorandum of Association. Effective management of diversified operations requires continuous monitoring of market conditions and prudent allocation of resources.

G. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has established an adequate system of internal controls commensurate with the size, scale and nature of its business operations. These internal control systems are designed to ensure orderly and efficient conduct of business, safeguarding of assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records and timely preparation of reliable financial information.

The Company has implemented appropriate policies, procedures and approval mechanisms covering financial reporting, operational processes, statutory compliance and risk management. Internal controls are regularly reviewed and strengthened to align with changing business requirements.

An independent Internal Auditor periodically reviews the adequacy and effectiveness of the internal control systems. The Internal Audit Reports, together with management responses, are placed before the Audit Committee for review and necessary recommendations. The Audit Committee continuously monitors the effectiveness of internal controls and ensures implementation of corrective actions wherever required.

H. KEY FINANCIAL RATIOS

SR.NO	Particulars	2025-26	2024-25	Variance	Reason for variance
1	Debtors Turnover	0.32	2.16	-85%	owing to reduction in sales
2	Inventory Turnover	0.48	8.63	-94%	Owing to reduction in Inventories
3	Interest Coverage Ratio	-81.63	-90.80	-10%	Not Applicable
4	Current Ratio	39.45	19.64	101%	Owing to reduction in trade payables
5	Debt Equity Ratio	0.00	0.01	-40%	Owing to reduction In debt.
6	Operating Profit Margin (%)	-144.60%	5%	492%	owing to reduction in sales
7	Net Profit Margin (%)	-117	-18	543%	Owing to reduction In sales
8	Return on Net worth	-6	-9	-35%	Owing to reduction In loss.

I. DISCUSSION OF FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

The key financial ratios of the Company for the Financial Year 2025-26 are presented separately in the Annual Report along with comparative figures for the previous financial year.

Any significant changes in the financial ratios, wherever applicable, have been adequately explained in accordance with the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

J. HUMAN RESOURCE DEVELOPMENT

The Company firmly believes that its employees are its most valuable asset and key drivers of sustainable growth. It is committed to providing a healthy, safe, inclusive and performance-oriented work environment that encourages innovation, teamwork and continuous learning.

The Company focuses on attracting, developing and retaining talented professionals by providing opportunities for skill enhancement, technical development and career progression. Regular training programmes and knowledge-sharing initiatives are undertaken to strengthen employee capabilities and improve operational excellence.

Industrial relations remained cordial throughout the year and the Company continued to maintain a positive work culture built on mutual trust, transparency and professional ethics.

K. CAUTIONARY STATEMENT

Statements made in this Management Discussion and Analysis Report describing the Company's objectives, expectations, projections, estimates or predictions may constitute forward-looking statements within the meaning of applicable laws and regulations.

Actual results may differ materially from those expressed or implied due to various factors including changes in Government policies, economic conditions, industry developments, competition, regulatory changes, availability of resources and other risks beyond the control of the Company.

The Company undertakes no obligation to publicly amend, modify or revise any forward-looking statements on the basis of subsequent developments, information or events.

For and on behalf of the Board of Directors
M/s ACE INTEGRATED SOLUTIONS LIMITED

	Sd/-	Sd/-
	Chandra Shekhar Verma	**Amita Verma**
Date: 13.08.2026	**Managing Director**	**Director**
Place: Delhi	**DIN: 01089951**	**DIN: 01089994**

ANNEXURE-2

CORPORATE GOVERNANCE REPORT

[Pursuant to Part C of Schedule V to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

The Directors present the Company's Report on Corporate Governance for the Financial Year 2025-26. This report elucidates the systems and processes followed by the Company to ensure compliance of Corporate Governance requirements under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations") and the Companies Act, 2013 ("Act").

1) COMPANY'S PHILOSOPHY ON THE CODE OF CORPORATE GOVERNANCE

The Ace Integrated Solutions Limited (herein after referred as "ACEINTEG") is committed to the adoption of best governance practices. The company's vision document spells out a direction for the policies and procedures which ensure long-term sustainability. Value creation for stakeholders is thus a continuous endeavor at ACEINTEG.

On the same lines the Company has always followed fair business and corporate practices while dealing with the shareholders, employees, customers, creditors, lenders, all stakeholders and the society at large. We are committed to creating sustainable, long-term value while maintaining integrity, environmental responsibility, social accountability, and full regulatory compliance. Our governance framework is not just a legal obligation but a reflection of our core belief in ethical business conduct. As a responsible corporate entity, we foster a culture anchored in integrity, fairness, transparency, accountability, and ethical decision-making.

The Company is in compliance with the applicable provisions relating to Corporate Governance stipulated in the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), the details of which are given below.

2) BOARD OF DIRECTORS

a) Composition of the board

The Company has formulated a Board Diversity policy to have a competent and highly professional team of Board Members. The Company has an optimum combination of Executive and Non-Executive Directors including a Woman Director. There are **8 (Eight)** Directors on the Board of the Company having diverse experience and expertise in their respective areas. The composition of the Board meets the criteria as prescribed in SEBI (LODR) Regulations, 2015, and Companies Act, 2013.

As on March 31, 2026, the Company's Board is comprised of 8 (Eight) Directors, out of which 4 (Four) are Executive Directors, which includes 1 (One) Chairman & Managing Director, 1 (One) Whole-time Directors, 1 (One) Executive Director and 1 (One) ED cum CEO and 4 (Four) are Non-Executive Directors, which includes all 4 (Four) Independent Directors.

In terms of the provisions of the Act, and the Listing Regulations, the Directors of the Company submit necessary disclosures regarding the positions held by them on the Board and/ or the Committees of other companies with changes therein, if any, on a periodical basis. Based on such disclosures, it is confirmed that as on March 31, 2026, none of the Directors on the Board holds a Directorship position in more than twenty (20) companies [including ten (10) public limited companies and seven (7) listed companies]; holds Executive Director position and serves as an Independent Director in more than three (3) listed companies; and is a member of more than ten (10) Committees (Audit Committee and the Stakeholders Relationship Committee) and/or Chairperson of more than five (5) Committees (Audit Committee and the Stakeholders Relationship Committee) across all the Indian Public Limited Companies in which he/ she is a Director pursuant to Regulation 26 of the Listing Regulations.

None of the Directors have attained the age of Seventy-five (75) years.

The Board is of the opinion that Independent Directors fulfil conditions specified under the Listing Regulations and are independent of the management of the Company.

b) Meetings and Attendance

During the Financial Year 2025-26, Five (5) Board Meetings were held on May 29, 2025, August 12, 2025, August 29, 2025, November 13, 2025, and February 10, 2026. The composition of the Board, attendance at the Board Meetings during the year ended on March 31, 2026, and the last Annual General Meeting, and also the number of other Directorships and Committee Memberships are given below

Name of Director	Category of Directorship	DATE OF APPOINTMENT	No. of Shares held in the Company as on March 31, 2026	No. of Board Meeting Attended	Attended last AGM held on 26.09.2025	No. of Directorships* held in Listed Company (ies	No. of Membership(s)/ Chairmanship(s) of Committees in other Company (ies)**	
							Member	Chairman
Mr. Chandra Shekhar Verma Chairman and Managing Director (DIN: 01089951)	Promoter Executive	04/07/1997	4200000	5	YES	1	Nil	Nil
Ms. Amita Verma Whole Time Director (DIN: 01089994)	Promoter Executive	04/07/1997	3299550	1	YES	1	Nil	Nil
Mr. Rajeev Ranjan Sarkari Director (DIN: 08804128)	Executive Director cum CEO	21/04/2023	4500	5	YES	1	Nil	Nil
Mr. Kumar Vishwajeet Singh Director (DIN: 03334038)	Non-Executive Independent Director	30/08/2021	Nil	1	YES	1	Nil	Nil

Ms. Shivani Chandra Director (DIN: 09623919)	Executive Director	08/07/2022	Nil	3	YES	1	Nil	Nil
Mr. NitinKumar Radheshyam Sharma Director (DIN: 06442840)	Non-Executive Independent Director	21/04/2023	Nil	4	YES	2	1	2
Mr. Korudi Jagga Rao Director (DIN: 10085289)	Non-Executive Independent Director	21/04/2023	Nil	5	YES	1	Nil	Nil
Ms. Ritika Srivastava Director (DIN: 10294180)	Non-Executive Independent Director	29/08/2023	Nil	1	NO	1	Nil	Nil

Notes:

- In accordance with Regulation 17A of Listing Regulations, Directorship in listed entities only whose equity shares are listed on the stock exchange including Ace Integrated Solutions Limited are shown.

- In accordance with Regulation 26(1) of Listing Regulations, 2015, memberships/ chairpersonships of only the Audit Committee and Stakeholders Relationship Committee in all public limited companies including Ace Integrated Solutions Limited have been considered.

  The names of the listed entities other than Ace Integrated Solutions Limited in which Directors of the Company hold Directorship and category thereof, as at March 31, 2026, are furnished below:

NAME OF THE DIRECTOR	NAME OF THE LISTED ENTITY IN WHICH DIRECTORSHIP HELD	CATEGORY OF DIRECTORSHIP
Nitinkumar Radheshyam Sharma	Swadeshi Industries And Leasing Ltd	Non-Executive Independent Director

c) **Disclosure of relationship between directors inter-se:**

Mr. Chandra Shekhar Verma, Ms. Amita Verma and Ms. Shivani Chandra are related to each other. Apart from this, none of the Directors are related to each other.

d) **Shareholding of Non-Executive Directors**:

Details of shares held by the Non-Executive Directors of the Company are as under:

Name of the Non-Executive Director	No. of Equity Shares held in the Company	No. of convertible instruments held in the Company
Kumar Vishwajeet Singh	NIL	There is no convertible instrument issued by the Company.
Ritika Srivastava		
Nitinkumar Radheshyam Sharma		
Korudi Jagga Rao		

e) **Familiarization programmes**:

The Company familiarises its Independent Directors with regard to their role, rights, responsibilities in the Company, nature of the industry, the business models of the Company, etc., and the details of the familiarisation program are available on the website of the Company at – https://aceintegrated.com/wpcontent/uploads/2024/08/Policy_Familiarized_Programme_for_Independent_Directors.pdf

f) Chart/Matrix Setting Out the Skills/Expertise/Competence of the Board of Directors:

A chart/ matrix setting out the core skills/ expertise/ competencies identified by the Board of Directors in the context of the Company's businesses and sectors as required for it to function effectively and those actually available with the Board along with skills/expertise/competence, possessed by the Board Members, are given as below:

Mapping of the skills/expertise/competence actually available with the Board along with the names of Directors are given below:

DIRECTOR	INDUSTRY KNOWLEDGE	FINANCE	SALES	ACCOUNTING	IMPORT/EXPORT	REGULATORY	DIVERSITY
Mr. Chandra Shekhar Verma Chairman and Managing Director	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Mrs. Amita Verma, Whole Time Director	Yes	Yes	No	No	Yes	Yes	Yes
Ms Shivani Chandra, Director	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Rajeev Ranjan Sarkari Director and CEO	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Nitinkumar Radheshyam Sharma Independent Director	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Korudi Jagga Rao Independent Director	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Ritika Srivastava Independent Director	Yes	Yes	No	Yes	Yes	Yes	Yes
Kumar Vishwajeet Singh Independent Director	Yes	Yes	Yes	Yes	Yes	Yes	Yes

g) Independent Directors confirmation by the Board:

All the Independent Directors have submitted a declaration of independence, stating that they meet the criteria of independence provided under section 149(6) of the Act, as amended, and Regulation 16(1)(b) and 25 of the SEBI Listing Regulations. The Independent Directors have also confirmed compliance with the provisions of Rule 6 of Companies (Appointment and Qualifications of Directors) Rules, 2014, as amended, relating to the inclusion of their name in the databank of independent directors maintained by the Indian Institute of Corporate Affairs.

h) Independent Directors:

Independent Directors play a pivotal role in maintaining a transparent working environment in the Company. They provide valuable outside perspectives to the deliberations of the Board and contribute significantly to the decision-making process. They help the Company in improving corporate credibility and governance standards. They bring an element of objectivity to the board processes and deliberations.

As per clause 7 of Schedule IV of the Companies Act (Code for Independent Directors) read with Regulation 25(3) of SEBI (LODR) Regulations, 2015, a separate meeting of Independent Directors of the Company without the attendance of Non-Independent Directors for the Financial Year 2025-26, were held on February 10, 2026.

The composition and attendance of the Independent Directors Meeting are given below:

Name of the Member	No. of Meetings held	No. of Meetings attended
Kumar Vishwajeet Singh	1	1
Ritika Srivastava	1	0
Nitinkumar Radheshyam Sharma	1	1
Korudi Jagga Rao	1	1

During the year, no Independent Director resigned before the expiry of his/her tenure

3) **AUDIT COMMITTEE:**

The role and terms of reference of the Audit Committee cover the areas mentioned under Regulation 18(3) of SEBI (LODR) Regulations, 2015 and Section 177 of the Companies Act, 2013, besides other terms as may be referred to by the Board of Directors from time to time.

During the Financial Year 2025-26, the Audit Committee met four (4) times during the year i.e. May 29, 2025, August 12, 2025, November 13, 2025, and February 10, 2026. The composition and attendance of Audit Committee Meetings are given below:

Name of Member	Designation	Nature of Directorship	No. of Meeting held	No. of Meeting attended
Mr. NitinKumar Radheshyam Sharma	Chairman & Member	Non-executive Independent Director	4	3
Mr. Kumar Vishwajeet Singh	Member	Non-executive Independent Director	4	2

Mr. Korudi Jagaa Rao	Member	Non-executive Independent Director	4	4
Mrs. Ritika Srivastava	Member	Non-executive Independent Director	4	1

The Company Secretary is also Secretary to the Audit Committee.

There has been no instance, where the Board has not accepted any recommendation of the Audit Committee.

4) **NOMINATION AND REMUNERATION COMMITTEE:**

The role and terms of reference of the Nomination and Remuneration Committee cover the areas mentioned under Regulation 19(4) of SEBI (LODR) Regulations, 2015 and Section 178 of the Companies Act, 2013 read with Rules framed thereunder.

During the Financial Year 2025-26, the Nomination and Remuneration Committee met Three (3) times during the year i.e. May 29, 2025, August 29, 2025 and February 10, 2026. The composition and attendance of Nomination and Remuneration Committee Meetings are given below:

Name of Directors	Designation in Committee	Nature of Directorship	No. of Meeting held during	No. of Meeting attended
Mr. Nitin Kumar Radheshyam Sharma	Chairman	Non-executive Independent Director	3	1
Mr. Kumar Vishwajeet Singh	Member	Non-executive Independent	3	3
Mr. Korudi Jagaa Rao	Member	Non-executive Independent	3	3
Mrs. Ritika Srivastava	Member	Non-executive Independent Director	3	1

The Company Secretary is also Secretary to the Nomination and Remuneration Committee.

Performance evaluation criteria for Independent Directors:

In terms of Section 178 of the Companies Act, 2013 and Regulation 19 read with Part D of Schedule II of the SEBI (LODR) Regulations, 2015, the Nomination and Remuneration Committee has laid down the criteria for performance evaluation of the Board as a whole, its Committees and individual Directors. Based thereon, the evaluation was carried out by the Board.

The criteria for performance evaluation forms part of the Nomination and Remuneration Policy of the Company, which is placed on the Company's website at -
https://aceintegrated.com/wp-content/uploads/2024/09/Policy_Nomination_Remuneration.pdf .

5) **STAKEHOLDERS RELATIONSHIP COMMITTEE:**

In compliance with Section 178(5) of the Companies Act, 2013 and Regulation 20 read with Part D of Schedule II of SEBI (LODR) Regulations, 2015, the Committee has been formed to specifically focus on the services to shareholders/ investors.

During the Financial Year 2025-26, the Stakeholders Relationship Committee met Four (4) times during the year i.e. May 29, 2025, August 12, 2025, November 11, 2025 and February 10, 2026. The composition and attendance of Stakeholders Relationship Committee Meetings are given below:

Name of Directors	Designation in Committee	Nature of Directorship	No. of Meeting held during tenure	No. of Meeting attended
Mr. Korudi Jagaa Rao	Chairman	Non-executive Independent Director	4	4
Mr. Kumar Vishwajeet Singh	Member	Non-executive Independent Director	4	2
Mr. Nitin Kumar Radheshyam Sharma	Member	Non-executive Independent Director	4	3
Mrs. Ritika Srivastava	Member	Non-executive Independent Director	4	1

The Company Secretary is also Secretary to the Stakeholders Relationship Committee.

The number of Complaints received, disposed of, and pending during the year are as under:

Particulars	No. of Complaints
Pending at the beginning of the year	NIL
Received during the year	NIL
Disposed of during the year	NIL
Remaining unresolved at the end of the year	NIL

6) **CORPORATE SOCIAL RESPONSIBILITY COMMITTEE:**

The requirement for constitution of the Corporate Social Responsibility Committee is not applicable to the Company. Therefore, the Company has not formulated the Risk Management Committee.

7) **RISK MANAGEMENT COMMITTEE:**

The requirement for constitution of the Risk Management Committee is not applicable to the Company. Therefore, the Company has not formulated the Risk Management Committee.

8) **REMUNERATION OF DIRECTORS:**

Pecuniary Relationship of Non-Executive Directors

The Company has no pecuniary relationship or transaction with its Non-Executive and Independent Directors of the Company.

A. **Non-Executive Directors:**

The Non-Executive Directors are paid remuneration by way of Sitting Fees for each Meeting attended by them. The sitting fees is Rs.1,500/- for each meeting they attend or such amount as may be decided by the Committee and the Board of the Company. Provided that the amount of such fees shall not exceed Rupees One Lakh per meeting of the Board or Committee.

Criteria of making payments to Non-Executive Directors:

Criteria of making payments to Non-Executive Directors are as per the Nomination and Remuneration Policy of the Company and the same is available at the web link: https://aceintegrated.com/wp-content/uploads/2024/08/Criteria_making_payment_to_Non_Executive_Director.pdf

B. Executive Directors:

The Two Executive Directors (Chairman and Managing Director and Whole-time Director) are paid remuneration as decided by the Board of Directors on the recommendation of the Nomination and Remuneration Committee of the Board, with the approval of the Shareholders and other necessary approvals.

C. Details of remuneration paid to the Directors for the year ended March 31, 2026.

Name	Category of Directorship	Remuneration / Sitting Fees (₹ In Lakhs)
Mr. Chandra Shekhar Verma	Executive Managing Director	31.00
Ms. Amita Verma	Executive Whole Time Director	18.80
Ms. Shivani Chandra	Executive Director	3.60
Rajeev Ranjan Sarkari	Executive Director Cum CEO	NIL
Mr. Korudi Jagaa Rao	Non-Executive Independent Director	0.09
Kumar Vishwajeet Singh	Non-Executive Independent Director	0.09
Mr. Nitin Kumar Radheshyam Sharma	Non-Executive Independent Director	0.07
Ms. Ritika Srivastava	Non-Executive Independent Director	NIL

There are no stock options available/ issued to any Non-Executive Directors of the Company.

The Company has not granted any stock options to the Directors and hence, it does not form part of the remuneration package payable to any Director. During the year, the Company did not advance any loan to any Director.

D. Details of Service contracts, notice period, severance fees, etc.

Name	Service Contracts	Notice period and severance fees	Stock Option details
Chandra Shekhar Verma	Nil	Nil	Nil
Ms. Amita Verma	Nil	Nil	Nil

9) **GENERAL BODY MEETINGS:**

The General Body Meeting(s) of the Company were held in accordance with the requirements of the Act and the Listing Regulations. **The details of last three (3) Annual General Meetings (AGMs) is mentioned below:**

Financial Year	Date & Time	Venue	Items approved by Special Resolution
2024-25	September 26, 2025 at 11:00 a.m.	VC/OAVM	To appoint M/s. Atiuttam Singh & Associates, Practicing Company Secretaries as Secretarial auditor of the Company
2023-24	September 27, 2024 at 11:45 a.m.	VC/OAVM	To Re -appoint and Re-Fixation of Remuneration of Mrs. Amita Verma (DIN – 01089994) as a Whole-Time Director.

2022-23	September 29, 2023 at 11:30 a.m.	VC/OAVM	To appoint Mrs. Ritika Srivastava (DIN: 10294180) as an Independent Director. To Change the Object Clause of Memorandum of Association of the Company. To adopt the Object Clause of Memorandum of Association as per the provisions of Companies Act, 2013

The Extra Ordinary General Meetings held during the year 2025-26: NIL

No Special Resolution was required to be put through the Postal Ballot during the year 2025-26.

No Special Resolution is proposed to be conducted through Postal Ballot.

10) **MEANS OF COMMUNICATION:**

Financial Results:

The quarterly and annual results of the Company are duly submitted to the Stock Exchange after they are approved by the Board.

News releases:

The Quarterly / annual results of the Company were widely published in leading newspaper such as Financial Express (English Newspaper all edition) and Jansatta (Hindi Newspaper Delhi edition) and also displayed at the Company's website www.aceintegrated.com.

Company's Website

The Company has dedicated "Investors" section on its website viz. https://aceintegrated.com/# , wherein any person can access the corporate policies, Annual Reports, financial results, investor presentation and shareholding details etc.

Announcement of material information:

The material information, requisite announcements and periodical filings are being submitted by the Company electronically through web portals of NSE, where the equity shares of the Company are listed.

Annual Report:

The Annual Report containing, inter alia, the audited Standalone Financial Statements, Board's Report, Corporate Governance Report, Auditor's Reports and other important information is sent to the Members and others entitled thereto. The Management Discussion and Analysis form a part of the Annual Report. The Annual Report is also available on the website of the Company at the link https://aceintegrated.com/# and on the website of National Stock Exchange of India Limited.

11) **GENERAL SHAREHOLDER INFORMATION:**

1)	**Date, Time and Venue of Annual General Meeting**	The Date, Day, Time and Venue of 29th AGM of the Company have been set out in the Notice convening the AGM.
2)	**Financial Year**	The Company follows the financial year as prescribed under the Act, i.e. a period of 12 months starting from 1st day of April of a year and ending on the 31st day of March of the following year.
3)	**Dividend Payment Date**	Not Declared for financial year 2025-26

4)	**Date of Book Closure**	Wednesday, September 09, 2026 to Tuesday, September 15, 2026 (both days inclusive)
5)	**Dividend Record Date**	Not applicable
6)	**The name and address of each Stock Exchange(s) at which the Listed Entity's securities are Listed and confirmation about payment of the annual listing fee to each of such Stock Exchange**	**National Stock Exchange of India Limited (NSE),** Exchange Plaza, Bandra-Kurla Complex, Bandra (E), Mumbai – 400051 The Company has paid Listing Fees to the National Stock Exchange of India Limited, where the equity shares of the Company are listed. There was no suspension from trading in Equity Shares of the Company during the year 2025-2026.
7)	**Stock Code / Symbol**	NSE Symbol: ACEINTEG ISIN: INE543V01017
8)	**CIN**	L82990DL1997PLC088373
9)	**Registrar and Share Transfer Agents (RTA)**	**M/s. Bigshare Services Private Limited** Registration Number: INR000001385 Category I Registrar to Registrar & Share Transfer Agents Reg. Off: Office No S6-2, 6th Floor, Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri (East) Mumbai – 400093. Tel.: (91)22-62638200 Fax.: (91)22-62638299 Email: info@bigshareonline.com Website: www.bigshareonline.com
10)	**Share transfer system:**	In terms of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Securities of listed Companies can only be transferred in dematerialized form with effect from April 01, 2019. In view of the same, the entire Share Capital of the Company is in dematerialised form. The shares can be transferred by Shareholders through their Depository Participants.
11)	**Suspension of Trading**	There was no instance of suspension of trading in Company's shares during Financial Year 2025-26.

- **Distribution of Shareholding as on March 31, 2026:**

No. of shares	No. of Shareholders	% of Shareholders	Total Shares Amount	% of Shareholding
1 – 5000	3864	84.9044	3545170	3.4757
5001 – 10000	326	7.1633	2623760	2.5723
10001 – 20000	186	4.0870	2806720	2.7517

20,001 – 30,000	57	1.2525	1478180	1.4492
30,001 – 40,000	30	0.6592	1046650	1.0261
40,001 – 50,000	45	0.9888	2065360	2.0249
50,001 – 1,00,000	21	0.4614	1543980	1.5137
1,00,001 – Above	22	0.4834	86890180	85.1865
Total	**4551**	**100.00**	**102000000**	**100.00**

➢ **Category-wise Shareholders as on March 31, 2026:**

Category Code	Category of Shareholders	Number of Shares held	% of Shareholding
(A)	**Shareholding of Promoter and Promoter Group**		
(1)	Indian	7500000	73.53
(2)	Foreign	0	0
	Total Shareholding of Promoter and Promoter Group (A)	7500000	73.53
(B)	**Public shareholding**		
(1)	Institutional Investors	0	0
(2)	Central Government/ State Government(s)/ President of India	0	0
(3)	**Non- Institutional Investors**		
a)	Investor Education and Protection Fund (IEPF)	0	0
b)	Key Managerial Personnel	4500	0.04
c)	Individual share capital upto Rs.2 Lakhs	1529230	14.9925
d)	Individual share capital in excess of Rs.2 Lakhs	223668	2.1928
57	Non-Resident Indians (NRIs)	11333	0.1111
f)	Bodies Corporate	**821653**	8.0554
g)	**Any Other (Specify)**		
	Trusts	0	0
	Body Corp-Ltd Liability Partnership	0	0
	Hindu Undivided Family	109419	1.0727
	Clearing Member	81	0.0008
	Sub Total (B3)	2700000	26.47
	Total Public Shareholding (B1 +B2+B3)	**2700000**	**26.47**
(C)	**Shares held by Custodians and against which Depository Receipts have been issued**		
(1)	Promoter and Promoter Group	0	0

(2)	Public	0	0
	Total (C)	**0**	**0**
	TOTAL (A+B+C)	**10200000**	**100.00**

- **Shares in Physical and Demat form as on March 31, 2026:**

Particulars	No. of Shares	%
In Physical Form	**0**	**0**
In Dematerialized Form	10200000	100.00
Total	**10200000**	**100.00**

Dematerialization of Shares and Liquidity:

As on March 31, 2026, 100% of the Company's Equity Shares are in dematerialized form.

Outstanding Global Depository Receipts or American Depository Receipts or Warrants or any Convertible Instruments, conversion date and likely impact on Equity Shares:

The Company has no outstanding GDR / ADR / Warrants or any Convertible Instruments as at March 31, 2026.

Commodity Price Risk or Foreign Exchange Risk and Hedging Activities: NA

Commodity price risk and hedging activities – As the Company does not deal into the commodity, hence details of the same is not required to be given.

Foreign Exchange risk and hedging activities – The Company does not have any material foreign exchange exposure during the financial year.

Address for Correspondence:

B-13, DSIDC Complex, Functional Industrial Estate, Industrial Area Patparganj, New Delhi-110092
Phone No. 011-49537949,
Email ID: md@aceintegrated.com, cs@aceintegrated.com
Website- www.aceintegrated.com

Credit Rating:
During the year, the Company has not obtained any credit rating.

12) **OTHER DISCLOSURES:**

(a) All related party transactions that were entered into during FY 2025-26 were on arm's length basis, in the ordinary course of business and were in compliance with the applicable provisions of the Act and the SEBI Listing Regulations. There were no material significant related party transactions entered into by the Company with Promoters, Directors, KMPs or other designated persons which may have a potential conflict with the interest of the Company at large. Necessary disclosures as required under the Accounting Standards have been made in the Financial Statements.

(b) Fine of Rs. 21,240/dated 23rd April 2025 been imposed on the Company by the Stock Exchange or Securities and Exchange Board of India as Company was required to submit the shareholding pattern on or before January 21, 2025 within 21 days from the end of the quarter, however was submitted to the Exchange after a delay of 09 (nine) days on January 30, 2025 instead of on or before January 21, 2025.

(c) A Vigil mechanism / Whistle Blower Policy is adopted by the Company, the whistle blower mechanism is in place and no personnel has been denied access to the Audit Committee.

(d) All the mandatory requirements have been duly complied with and certain discretionary disclosure requirements were undertaken.

(e) The Company does not have any material subsidiary.

(f) The policy of the Company relating to Related Party Transaction is available at the Company's website at the web link:
https://aceintegrated.com/wpcontent/uploads/2026/05/Policy_dealing_related_party_tansactions.pdf

(g) The Company does not have any significant exposure to commodity price risk. Hence, the Company is not undertaking any commodity hedging activities.

(h) The Company has not raised any funds through preferential allotment or qualified institutional placement as specified under Regulation 32(7A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(i) A certificate from a Company Secretary in Practice that none of the Directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as Directors of Companies by the Securities and Exchange Board of India / Ministry of Corporate Affairs or any such statutory authority has been obtained and is attached to this report.

(j) During the year under review, the recommendations made by the different Committees have been accepted and there were no instances where the Board of Directors had not accepted any recommendation of the Committees.

(k) The Company has paid a sum of ₹4.75 Lakhs as fees on a consolidated basis to the statutory auditors for all services rendered by them.

(l) As per the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Company has constituted an Internal Complaints Committee. The status of complaints received during the year is as follows:

a) number of complaints filed during the financial year - Nil
b) number of complaints disposed of during the financial year - Nil
c) number of complaints pending as on end of the financial year – Nil

(m) Disclosure by listed entity and its subsidiaries of 'Loans and advances in the nature of loans to firms/ companies in which Directors are interested by name and amount: None.

(n) Disclosure with respect to Demat suspense account/ unclaimed suspense account: Not applicable

(o) Disclosure of certain types of agreements binding listed entities: There are no agreements that require disclosure under Clause 5A of paragraph A of Part A of Schedule III of the Listing Regulations.

13) All the requirements of the Corporate Governance Report of sub paragraphs (2) to (10) of Para C of Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been duly complied with.

14) The Company has complied with requirements of Corporate Governance set forth in Regulations 17 to 27, as well as Schedule V and clauses (b) to (i) of sub-regulation (2) of Regulation 46 of the SEBI Listing Regulations, as applicable.

15) **Adoption of discretionary requirements specified in Part E of Schedule II of the Listing Regulations:**

I. **The Board:**

The Chairperson of the Company is Executive. Hence, this is not applicable.

II. **Shareholder Rights**:

As the quarterly and half-yearly financial performance, along with significant events, are published in the newspapers and are also posted on the website of the Company, the same are not being sent separately to the Shareholders.

III. **Modified opinion(s) in Audit Report**:

The Statutory Auditor of the Company have issued Audit Report on Audited Financial Results for year ended March 31, 2026 with unmodified opinion. A declaration has submitted to the stock exchange as per Regulation 33(3)(d) of the Listing regulations.

IV. **Separate posts of Chairperson and the Managing Director or the Chief Executive Officer:**

Separation of Chairperson and Managing Director is not mandatory as per SEBI (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2022.

V. **Reporting of Internal Auditor:**

The Internal Auditor has reported directly to the Audit Committee of the Company.

VI. **Independent Directors:**

The Independent Directors of the Company have met 1 (One) time during the financial year on February 10, 2026.

VII. **Risk Management**:

The constitution of risk management committee is not mandatory as per SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024.

- **Declaration Regarding Compliance with the Company's Code of Conduct pursuant to Regulation 34(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

As required by Regulation 26(3), Regulation 34(3) read with Schedule V (D) of the SEBI (LODR) Regulations, 2015, I hereby declare that all the Directors and Senior Management of the Company have confirmed compliance with the Code of Conduct as adopted by the Company.

For and on behalf of the Board of Directors
M/s ACE INTEGRATED SOLUTIONS LIMITED

Chandra Shekhar Verma
Chairman and Managing Director
DIN: 01089951

Date: August 13, 2026
Place: Delhi

ANNEXURE-3

CERTIFICATE ON CORPORATE GOVERNANCE

To,
The Members
ACE INTEGRATED SOLUTIONS LIMITED
CIN: L82990DL1997PLC088373
B-13, DSIDC Complex, Patparganj Industrial Area, New Delhi – 110092

We, Atiuttam Singh & Associates, Company Secretaries, have examined the compliance of conditions of Corporate Governance by the Company, for the year ended on 31st March 2026, as stipulated in regulations 17 to 27 and clauses (b) to (i) and (t) of regulation 46(2) and para–C and D of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the Listing Regulations).

Management's Responsibility
The compliance with the conditions of Corporate Governance is the responsibility of the Management. This responsibility includes the design, implementation and maintenance of internal control and procedures to ensure the compliance with the conditions of the Corporate Governance stipulated in the Listing Regulations.

Our Responsibility
Our responsibility is limited to examining the procedures and implementation thereof, adopted by the Company for ensuring compliance with the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

We have examined the relevant records and documents maintained by the Company for the purposes of providing reasonable assurance on the compliance with Corporate Governance requirements by the Company.

Opinion
Based on our examination of the relevant records and according to the information and explanations provided to us and the representations provided by the Management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in regulations 17 to 27 and clauses (b) to (i) and (t) of regulation 46(2) and para–C and D of Schedule V of the Listing Regulations during the year ended 31st March 2026.

Other matters and Restriction on Use
We state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

This report is addressed to and provided to the members of the Company solely for the purpose of enabling it to comply with its obligations under the Listing Regulations with reference to compliance with the relevant regulations of Corporate Governance and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or to any other party to whom it is shown or into whose hands it may come without our prior consent in writing. We have no responsibility to update this certificate for events and circumstances occurring after the date of this certificate.

For Atiuttam Singh & Associates
Company Secretaries

Sd/-
Atiuttam Prasad Singh
Proprietor
Membership No.: F8719
CP No.-13333
PRC: 828/2020

UDIN: F008719H001088754

Date: 12th August 2026
Place: New Delhi

Annexure –4

Form No. MR-3

SECRETARIAL AUDIT REPORT
For the Financial Year 2025-26

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To
The Board of Directors
ACE INTEGRATED SOLUTIONS LIMITED
CIN: L82990DL1997PLC088373
B-13, DSIDC Complex, Patparganj Industrial Area,
New Delhi – 110092

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. Ace Integrated Solutions Limited (CIN: L82990DL1997PLC088373) (hereinafter called "the company"). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on 31st March 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by Company for the financial year ended on 31st March 2026 according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made thereunder;
(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("SEBI Act"), to the extent applicable to the Company and as amended from time to time:
    (a) SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011
    (b) SEBI (Prohibition of Insider Trading) Regulations, 2015
    (c) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
    (d) SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018
    (e) SEBI (Depositories and Participants) Regulations, 2018

(vi) Other laws applicable specifically to the Company namely:
    (a) The Indian Copy Right Act, 1957
    (b) The Trade Marks Act, 1999

I have also examined compliance with the applicable clauses of the following:
(i) Secretarial Standards issued by The Institute of Company Secretaries of India.
(ii) The Listing Agreements entered into by the Company with National Stock Exchange India Limited.

I report that, during the year under review the Company has complied with the provisions of the all-applicable Act, Rules, Regulations, Guidelines, Standards mentioned above.
I further report that, there were no events/actions in pursuance of:
(i) SEBI (Buyback of Securities) Regulations, 2018;
(ii) SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021
(iii) SEBI (Issue and Listing of Debt Securities) Regulations, 2021 and
(iv) SEBI (Delisting of Equity Shares) Regulations, 2021.

I further report that, the compliance by the Company of applicable financial laws such as direct and indirect tax laws and maintenance of financial records and books of accounts has not been reviewed in this audit since the same has been subject to review by statutory financial audit and other designated professionals.

I further report that the Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

As per the minutes of the meeting duly recorded and signed by the Chairman, the decision of the Board were unanimous and no dissenting views have been recorded.

I further report that, based on the information provided and representation made by the company and also on the review of the compliance reports of Company Secretary/Chief Financial Officer taken on the record by the Board of Directors of the Company, in my opinion there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and prescribed guidelines.

For Atiuttam Singh & Associates
Company Secretaries

Sd/-
Atiuttam Prasad Singh
Proprietor
Membership No.:F8719
CP No.-13333
PRC: 828/2020

UDIN: F008719H001088325

Date: 12th August 2026
Place: New Delhi

To
The Board of Directors
ACE INTEGRATED SOLUTIONS LIMITED
B-13, DSIDC Complex, Patparganj Industrial Area, New Delhi – 110092

Our secretarial audit report of even date, for the financial year 2025-26 is to be read along with this letter:

1. It is the responsibility of the management of the company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

2. Our responsibility is to express an opinion on these secretarial records, standards and procedures followed by the Company with respect to secretarial compliances.

3. We have followed the audit practices and processes as were appropriate to obtain responsible assurance about the correctness of the contents of secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices that we follow provide a responsible basis for our opinion.

4. Wherever required, we have obtained the management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provision of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to verification of procedures on test basis.

6. We have not verified the correctness and appropriateness of financial records and books of accounts of the Company.

7. The secretarial audit report is neither an assurance as to the future viability of the Company nor the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For Atiuttam Singh & Associates
Company Secretaries

Atiuttam Prasad Singh
Proprietor
Membership No.:F8719
CP No.-13333
PRC: 828/2020

Date: 12th August 2026
Place: New Delhi

Annexure –5

SECRETARIAL COMPLIANCE REPORT
ACE INTEGRATED SOLUTIONS LIMITED
For the financial year ended on 31st March 2026

Regulation 24A (2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

I have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by M/s **ACE INTEGRATED SOLUTIONS LIMITED** having CIN L82990DL1997PLC088373 (hereinafter referred as 'the listed entity'), having its Registered Office at B-13 DSIDC Complex, Functional Industrial Estate, Industrial Area, Patparganj, New Delhi - 110092. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that in our opinion, the listed entity has, during the review period covering the financial year ended on March 31, 2026, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I, Atiuttam Prasad Singh, Practicing Company Secretary, have examined:

(a) all the documents and records made available to me and explanation provided by M/s **ACE INTEGRATED SOLUTIONS LIMITED** ("the Listed Entity"),

(b) the filings/ submissions made by the listed entity to the stock exchanges,

(c) website of the listed entity,

(d) any other document/ filing, as may be relevant, which has been relied upon to make this certification, for the year ended 31st March 2026 ("Review Period") in respect of compliance with the provisions of:

> (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
>
> (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

(a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

(b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 - **Not Applicable during the year under review.**

(e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 - **Not Applicable during the year under review**

(f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 - **Not Applicable during the year under review**

(g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013 - **Not Applicable during the year under review.**

(h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(i) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.
(i) other regulations as applicable and circulars/ guidelines issued thereunder;

Based on the above examination, I hereby report that, during the Review Period:

(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below*:

Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/Circular No.	Deviations	Action taken By	Type of Action (Advisory/Clarification/Fine/Show Cause Notice/ Warning etc.)	Details of Violation	Fine Amount	PCS Remarks	Management Remarks	Remarks
NIL										

(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/Circular No.	Deviations	Action taken By	Type of Action (Advisory/Clarification/Fine/Show Cause Notice/ Warning etc.)	Details of Violation	Fine Amount	PCS Remarks	Management Remarks	Remarks
1.	Shareholding Pattern required to be submitted to NSE on a quarterly basis, within 21 days from the end of each quarter.	Reg. 31(1)(b) of SEBI (LODR) Regulation, 2015	Delay of submission of shareholding pattern by 9 days	NSE	Notice for non-compliance of Reg. 31(1)(b) of SEBI (LODR) Regulation, 2015	Company was required to submit the shareholding pattern on or before January 21, 2025 within 21 days from the end of the quarter, however was	Rs. 21,240/- (Including GST)	Fine of Rs. 21,240/- paid by Company dated 23rd April 2025	*The non-compliance was entirely unintentional and occurred due to resignation of*	-

						submitted to the Exchange after a delay of *09 (nine) days on January 30, 2025 instead of on or before January 21, 2025.*			*company secretary.*	

I hereby report that, during the Review Period the compliance status of the listed entity with the following requirements:

Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations/ Remarks by PCS
1.	**Secretarial Standards:** The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable	**Yes**	-
2.	**Adoption and timely updation of the Policies:** • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities • All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI	**Yes** **Yes**	- -
3.	**Maintenance and disclosures on Website:** • The Listed entity is maintaining a functional website • Timely dissemination of the documents/ information	**Yes** **Yes**	- -

	under a separate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/ section of the website	**Yes**	-
4.	**Disqualification of Director:** None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	**Yes**	-
5.	**Details related to Subsidiaries of listed entities have been examined w.r.t.:** a) Identification of material subsidiary companies b) Disclosure requirement of material as well as other subsidiaries	**NA** **NA**	
6.	**Preservation of Documents:** The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	**Yes**	-
7.	**Performance Evaluation:** The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	**Yes**	-
8.	**Related Party Transactions:** a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved /ratified/rejected	**Yes** **Yes**	- -

	by the Audit Committee, in case no prior approval has been obtained.		
9.	**Disclosure of events or information:** The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	**Yes**	-
10.	**Prohibition of Insider Trading:** The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	**Yes**	-
11.	**Actions taken by SEBI or Stock Exchange(s), if any:** No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder except as provided above (*).	**No**	
12.	**Resignation of statutory auditors from the listed entity or its material subsidiaries:** In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	**No**	
12.	**Additional non-compliances, if any:** No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	**No**	-

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.

2. Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.

3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.

4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

For Atiuttam Singh & Associates
Company Secretaries

Sd/-
Atiuttam Prasad Singh
Proprietor

Membership No.:F8719
CP No.:13333
PR No.: S2014DE270600

UDIN: F008719H000445531

Date: 22.05.2026
Place: New Delhi

Annexure –6

PARTICULARS OF EMPLOYEE

Information required under Section 197 of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Amendment Rules, 2016

1) The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the Financial Year 2025-26 and the percentage increase in remuneration of each Director, Chief Financial Officer, and Company Secretary in the Financial Year 2025-26:

S. No.	Name of Director/KMP	Designation	Ratio of remuneration to median remuneration of employees *	% Increase in Remuneration
1)	Chandra Shekhar Verma	Managing Director	8.50:1	0.00
2)	Amita Verma	Whole-time Director	5.10:1	0.00
3)	Shivani Chandra	Executive Director	0.00	0.00
4)	Rajeev Ranjan Sarkari	Executive Director	0.00	0.00
5)	Ankita Sharma	Company Secretary	1.30:1	0.00
6)	Rohit Goel	Chief Financial Officer	2.31:1	0.00
7)	Kumar Vishwajeet Singh	Non-Executive Independent Director	0.00	0.00
8)	Nitin Kumar Radheshyam Sharma	Non-Executive Independent Director	0.00	0.00
9)	Korudi Jagga Rao	Non-Executive Independent Director	0.00	0.00
10)	Ritika Srivastava	Non-Executive Independent Director	0.00	0.00

Note: *The median is calculated based on the employee's gross annual salary, where the gross annual salary is determined by multiplying the salary of March by 12 months.

2) The percentage increase in the median remuneration of employees in the Financial Year 2025-26: Nil

3) The number of permanent employees on the rolls of the Company: 12

4) **During the year under review, there were no employee of the Company drawing remuneration of Rs. 1.02 Crore p.a. and above being employed throughout the financial year. During the year under review, there were no employees of the Company drawing remuneration of Rs. 8.5 Lakhs per month and above being employed for the part of the year.**

5) **Affirmation that the remuneration is as per the Remuneration Policy of the Company**:

It is affirmed that the remuneration paid is as per the Remuneration Policy adopted by the Company, which applies to Directors, Key Managerial Personnel, and other employees.

For and on behalf of the Board of Directors
M/s ACE INTEGRATED SOLUTIONS LIMITED

	Sd/-	Sd/-
	Chandra Shekhar Verma	**Amita Verma**
Date: 13.08.2026	**Managing Director**	**Director**
Place: Delhi	**DIN: 01089951**	**DIN: 01089994**

ANNEXURE – 7

DETAILS ON CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

(Pursuant to Section 134(3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014)

A. CONSERVATION OF ENERGY

The Company is engaged in the business of Architecture, Construction & Engineering and allied services. Although its operations are not energy-intensive, the Company continues to promote efficient use of energy through optimum utilization of resources, use of energy-efficient office equipment, digital documentation, and adoption of energy conservation practices.

i) Steps taken or impact on conservation of energy: **Use of energy-efficient equipment and optimum utilization of resources.**

ii) Steps taken for utilizing alternate sources of energy: **Nil.**

iii) Capital investment on energy conservation equipment: **Nil.**

B. TECHNOLOGY ABSORPTION

- **The Efforts Made Towards Technology Absorption**: The Company has increasingly adopted digital platforms and technology-driven solutions for online application processing, computer-based examinations, and result management. Continuous improvements are made in examination software, printing technology, and data management systems to enhance efficiency and accuracy.

- **The benefits derived like product improvement, cost reduction, product development or import substitution**: The adoption of advanced technology has led to faster processing, reduced operational costs, minimization of paper usage, and improved accuracy in examination and recruitment-related services. It has also enabled the Company to provide secure, scalable, and reliable solutions to government and semi-government organizations.

- **In case of imported technology**- The Company has not imported any technology during the year

- **The expenditure incurred on Research and Development**. The Company has not expended any expenditure towards Research and Development during the year

C. FOREIGN EXCHANGE EARNINGS AND OUTGO

The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows are as follows:

Particulars	Current Year (2025-26) (Rs.)	Previous Year (2024-25) (Rs.)
C.I.F. Value of Imports	0	3,66,13,376
F.O.B Value of Imports	0	-

For and on behalf of the Board of Directors
M/s ACE INTEGRATED SOLUTIONS LIMITED

	Sd/-	Sd/-
	Chandra Shekhar Verma	**Amita Verma**
Date: 13.08.2026	**Managing Director**	**Director**
Place: Delhi	**DIN: 01089951**	**DIN: 01089994**

ANNEXURE – 8

CEO / CFO CERTIFICATION

(PURSUANT TO REGULATION 17(8) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026)

To,
The Board of Directors,
Ace Integrated Solutions Limited

SUB: CHIEF EXECUTIVE OFFICER (CEO) AND CHIEF FINANCIAL CERTIFICATION (CFO) CERTIFICATION

We the undersigned, in our respective capacities as Chief Executive Officer and Chief Financial Officer of the Company hereby certify that on the basis of the review of the Financial Statements and the Cash Flow Statement for the financial year ended **March 31, 2026** and that to the best of our knowledge and belief:

- **i.** These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
- **ii.** These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations;
- **iii.** We hereby certify that, to the best of our knowledge and belief, no transactions entered into by the Company during the year ended March 31, 2026 are fraudulent, illegal or violative of the Company's Code of Conduct;
- **iv.** We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems pertaining to financial reporting and have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which they are aware and the steps they have taken or propose to take to rectify these deficiencies;
- **v.** We have indicated to the auditors and the Audit committee.
  - (1) Significant changes in internal control over financial reporting during the year;
  - (2) Significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
  - (3) Instances of significant fraud of which they have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

For and on behalf of the Board of Directors
M/s ACE INTEGRATED SOLUTIONS LIMITED

Sd/-
Rajeev Ranjan Sarkari
Chief Executive Officer
(DIN: 08804128)

Sd/-
Rohit Goel
Chief Financial Officer

Date: 22.05.2026
Place: Delhi

ANNEXURE – 9

DECLARATION BY THE CHIEF EXECUTIVE OFFICER ON CODE OF CONDUCT AS REQUIRED BY SCHEDULE V OF SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

I, Rajeev Ranjan Sarkari, Chief Executive Officer of the Company, hereby declare that all the Members of Board of Directors and Senior Management Personnel have affirmed compliance with Code of Conduct, as applicable to them, for the Financial Year ended March 31, 2026.

For and on behalf of the Board of Directors
M/s ACE INTEGRATED SOLUTIONS LIMITED

Sd/-
Rajeev Ranjan Sarkari
(Chief Executive Officer)
(DIN: 08804128)

Date: 22.05.2026
Place: Delhi

ANNEXURE-10

CERTIFICATE ON NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015)

To,
The Members,
ACE INTEGRATED SOLUTIONS LIMITED
CIN: L82990DL1997PLC088373
B-13, DSIDC Complex,
Patparganj Industrial Area,
New Delhi – 110092

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **ACE INTEGRATED SOLUTIONS LIMITED** having registered office B-13, DSIDC Complex, Patparganj Industrial Area, New Delhi – 110092 (hereinafter referred to as "**the Company**"), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the financial year ending on **31st March, 2026** have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

S. No.	NAME OF DIRECTOR	DIN	DESIGNATION
1	Mr. Chandra Shekhar Verma	01089951	Managing Director
2	Mrs. Amita Verma	01089994	Whole-time Director
3	Mr. Kumar Vishwajeet Singh	03334038	Non-Executive Independent Director
4	Ms. Shivani Chandra	09623919	Executive Director
5	Mr. Rajeev Ranjan Sarkari ~	08804128	ED cum CEO
6	Mr. NitinKumar Radheshyam Sharma	06442840	Non-Executive Independent Director
7	Mr. Korudi Jagga Rao	10085289	Non-Executive Independent Director
8	Mrs. Ritika Srivastava	10294180	Non-Executive Independent Director

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Atiuttam Singh & Associates
Company Secretaries

Sd/-
Atiuttam Prasad Singh
Proprietor
Membership No.: F8719
CP No.-13333
PRC: 828/2020

UDIN: F008719H001088908

Date: 12th August 2026
Place: New Delhi

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ACE INTEGRATED SOLUTIONS LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of ACE INTEGRATED SOLUTIONS LIMITED (the "Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity, and the Statement of Cash Flows for the year then ended, and notes to standalone financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its loss, total comprehensive income (comprising of loss and other comprehensive income), changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

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 that there are no key audit matters to communicate in our report.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon. The Director's Report, Chairman's Statement, Management Discussion and Analysis and report on corporate governance is expected to be made available to us after the date of this auditor's report. 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 standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

Management's and Board Of Director's Responsibilities for the Standalone Financial Statements
The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 standalone financial statements, the Management and Board of Directors are 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 the Board of Directors and Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements
Our objectives are to obtain reasonable assurance about whether the standalone 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

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 standalone 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements 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 the Management and Board of Directors.

- Conclude on the appropriateness of Management and Board Of Directors 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit 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 of the aforesaid Standalone Financial Statements.

   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 except for the matters stated in the paragraph 1 (i) (vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

   c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account.

   d) In our opinion, the aforesaid Standalone financial statements comply with the Ind AS specified under Section 133 of the Act.

   e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.

   f) The reservation relating to the maintenance of accounts and other matters connected therewith are as stated in paragraph 1 (b) above on reporting under Section 143(3)(b) and paragraph 1 (i) (vi) below on reporting under Rule 11(g)of the Companies (Audit and Auditors) Rules, 2014.

   g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an disclaimer of opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

   h) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

i) 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, as amended, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements. – Refer Note 28.D.5 to the standalone financial statements

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 its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("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;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;

(c) Based on the 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 misstatement.

v. The company has not declared or paid any dividend during the year.

vi. Based on our examination which included test checks and information given to us, the Company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software.

- The PPE (Property, Plant, and Equipment) software used by the company did not have an audit trail feature enabled, consequently, there was no audit trail maintained for transactions recorded within this particular software for the whole year.

Further, for the periods where audit trail (edit log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across any instance of the audit trail feature being tampered with during the course of our audit.

Additionally, the audit logs have been preserved by the company as per the statutory requirements for record retention, to the extent it was enabled and recorded in those respective years.

2. As required by the Companies (Auditor's Report) Order, 2020 (the "Order") issued by the Central Government in terms of Section 143(11) of the Act, and on the basis of such checks of the books and records of the Company as we considered appropriate and according to information and explanations given to us, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

For SANMARKS & ASSOCIATES
Chartered Accountants
(Firm's Registration No. 003343N)

Sd/-
CA NARESH KUMAR AGGARWAL
Partner
(Membership No.087351)
UDIN: 26087351TMOWWY6198

Place: Faridabad
Date: May 22, 2026

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(g) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Ace Integrated Solutions for the year ended 31st March, 2026 of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of sub- section 3 of Section 143 of the Companies Act, 2013 (the "Act")

We have audited the internal financial controls over financial reporting of **ACE INTEGRATED SOLUTIONS LIMITED** (the "Company") as of March 31, 2026 in conjunction with our audit of the Standalone Ind AS financial statements of the Company for the year ended on that date.

Management's and Board of Directors' Responsibilities for Internal Financial Controls
The Management and Board of Directors' of the Company are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act. 2013.

Auditor's Responsibility
Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting
A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of standalone financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the standalone financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting
Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Basis for Disclaimer of Opinion
The company has not implemented the system of internal financial controls with reference to financial statements for its business processes considering the essential components of internal controls stated in the Guidance Note on Audit of Internal Control over Financial Reporting and therefore, necessary evidences could not be made available to us to determine if the Company has established adequate internal financial controls with reference to financial statements and whether such internal financial controls were operating effectively as at March 31, 2026.

Disclaimer of Opinion
As described in the Basis for Disclaimer paragraph above, we are unable to obtain sufficient appropriate audit evidence to provide a basis for our opinion on whether the Company has adequate internal financial controls with reference to financial statements and whether such internal financial controls were operating effectively as at March 31, 2026 based on internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the ICAI.
We have considered the disclaimer reported above in determining the nature, timing and extent of audit tests applied in our audit of the financial statements of the Company for the year ended March 31, 2026, and the disclaimer does not affect our unmodified opinion on the financial statements of the Company.

For SANMARKS & ASSOCIATES
Chartered Accountants
(Firm's Registration No. 003343N)

Sd/-
CA NARESH KUMAR AGGARWAL
Partner
(Membership No.087351)
UDIN: 26087351TMOWWY6198

Place: Faridabad
Date: May 22, 2026

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Ace Integrated Solutions Limited of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

i. In respect of the Company's Property, Plant and Equipment and Intangible Assets:

(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.

(B) The Company has maintained proper records showing full particulars of intangible assets.

(b) We are explained that the management has carried out the year end physical verification of majority of fixed assets. In our opinion, the frequency of physical verification is reasonable having regard to the size and nature of operations of the Company. According to the information and explanations given to us, no material discrepancies were noticed on such verification. The management has adopted physical verification in a phased manner so that all the Property, Plant & Equipment are covered within a period of three years.

(c) Based on our examination of record of the Company and information and explanations given, we report that, the title in respect of self-constructed buildings and title deeds of all other immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee), disclosed in the financial statements included under Property, Plant and Equipment are held in the name of the Company as at the balance sheet date.

(d) The Company has not revalued any of its Property, Plant and Equipment (including right- of-use assets) and intangible assets during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the record of the Company, no proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii. (a) Physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancies of 10% or more in the aggregate for each class of inventory were noticed during such physical verification by the management.

(b) During the year, the Company has not been sanctioned working capital limits in excess of INR 5 crores, in aggregate from banks and financial institutions on the basis of security of current assets and accordingly, the question of our commenting on whether the quarterly returns or statements are in agreement with the unaudited books of account of the Company does not arise.

iii. (a) According to the information and explanations given to us the company has not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the reporting in Clause (iii) (a), (c) to (f) of the Order are not applicable.

(b) In our opinion, the investments made are, prima facie, not prejudicial to the company's interest.

iv. The Company has not granted any loans or made investments or provided any guarantee or securities. Hence, reporting under clause (iv) of the Order is not applicable.

v. According to the information and explanations given to us, the Company has neither accepted any deposits from the public nor any amounts which are deemed to be deposits, within the meaning of Sections 73, 74, 75 and 76 of the Companies Act, 2013 and the rules framed there under. Accordingly, the provisions stated under clause (v) of the Order is not applicable to the Company. Also, there are no amounts outstanding as on March 31, 2026, which are in the nature of deposits.

vi. The maintenance of cost records has not been specified for the activities of the Company by the Central Government under section 148(1) of the Companies Act, 2013. Having regard to the nature of the Company's business / activities, reporting under clause (vi) of the Order is not applicable.

vii. In respect of statutory dues:

(a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities.

There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and based on records of the Company examined by us, details of statutory dues referred to in sub-clause (a) above which have not been deposited as on March 31, 2026, on account of any dispute, are as follows:

Name of the statute	Nature of dues	Amount demanded ` in lakhs	Amount paid ` in lakhs	Period to which the amount relates	Forum where dispute is pending
The Income Tax Act, 1961	Income Tax	2.90	Nil	2017-2018	Income Tax Appellate Tribunal

viii. According to the explanations and information given to us by the management and as verified by us, there are no transactions which were not recorded in the books of account and have been surrendered or disclosed as income during the year in the tax assessments under Income Tax Act, 1961.

ix.

(a) According to information and explanation given to us and on the basis of our examination of the record of the company, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to lenders.

(b) According to information and explanation given to us and on the basis of our examination of the record of the Company, the company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) The Company has not obtained any term loans. Accordingly, reporting under clause 3(ix)(c) of the Order is not applicable to the Company.

(d) According to information and explanation given to us and on the basis of our examination of the record of the Company, it has not raised any fund on short- term basis. Hence, reporting under clause 3(ix)(d) of the order is not applicable.

(e) On an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries. The Company did not have any joint venture or associate company during the year.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries. The Company did not have any joint venture or associate company during the year.

x.

(a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause (x)(a) of the Order is not applicable.

(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause (x)(b) of the Order is not applicable.

xi.

(a) During the course of our examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) Based on our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, a report under Section 143(12) of the Act, in Form ADT-4, as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 was not required to be filed with the Central Government. Accordingly, the provisions stated under clause (xi)(b) of the Order is not applicable to the Company.

(c) We have been inform by the Management that the company has not received any whistle blower complaints during the year (and upto the date of this report), hence reporting under clause (xi)(c) of the order not applicable.

xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

xiii. In our opinion and according to information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv.

(a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) We have considered the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

xv. In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors. and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi.

(a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause (xvi)(a)of the Order is not applicable.

(b) The Company is not engaged in any Non-Banking Financial or Housing Finance activities. Accordingly, the requirement to report on clause (xvi)(b) of the Order is not applicable to the Company.

(c) The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause (xvi)(c) of the Order is not applicable to the Company.

(d) In our opinion, there is no core investment company within the Group and accordingly reporting under clause (xvi)(d) of the Order is not applicable.

xvii. The Company has incurred cash losses of INR 108 lakhs during the current financial year and cash losses of INR 194 lakhs in the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors of the Company during the year.

xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx.

(a) In respect of other than ongoing projects, there are no unspent amounts that are required to be transferred to a fund specified in Schedule VII of the Companies Act (the Act), in compliance with second proviso to sub section 5 of section 135 of the Act. Accordingly, reporting under clause (xx)(a) of the Order is not applicable to the Company.

(b) Based of our examination of records of the Company and as explained to us, the Company has transferred funds during the year required to be spent on CSR to implementing agencies for designated projects. Based on third party confirmations, we report that there are no unspent amounts u/s. 135(5) of the Act pursuant to ongoing projects being under taken by the said implementing agencies. Accordingly, reporting under clause (xx)(b) of the Order is not applicable to the Company.

xxi. Since this report is being issued in respect of standalone financial statements of the company, hence clause (xxi) of paragraph 3 of the said Order is not applicable.

For SANMARKS & ASSOCIATES
Chartered Accountants
(Firm's Registration No. 003343N)

Sd/-
CA NARESH KUMAR AGGARWAL
Partner
(Membership No.087351)
UDIN: 26087351TMOWWY6198

Place: Faridabad
Date: May 22, 2026

ACE INTEGRATED SOLUTIONS LIMITED
CIN No.: L82990DL1997PLC088373
Balance Sheet as at March 31, 2026
(Amount in INR Lakhs unless otherwise stated)

	Notes	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-current assets			
Property, plant and equipments	1(a)	157	167
Intangible assets	1(b)	8	12
Capital work-in-progress	1(c)	6	-
Financial assets			
i) Investments	2	107	97
ii) Other financial assets	3	8	10
Deferred tax assets	5	61	39
Non - current tax assets	4	6	9
Other non-current assets	10	446	409
Total non-current assets		**799**	**743**
Current assets			
Inventories	6	37	61
Financial assets			
i) Trade receivables	7	183	330
ii) Cash and cash equivalents	8(a)	8	28
iii) Bank balances other than (ii) above	8(b)	304	291
iv) Other Financial assets	9	239	243
Other current assets	10	129	125
Total current assets		**900**	**1,078**
Total assets		**1,699**	**1,821**
EQUITY AND LIABILITIES			
EQUITY			
Share capital	11	1,020	1,020
Other equity	12	649	734
Total equity		**1,669**	**1,754**
LIABILITIES			
Non current liabilities			
Financial liabilities			
i) Borrowings	13(a)	1	8
Provisions - employee benefit obligations	14	6	4
Total non-current liabilities		**7**	**12**
Current liabilities			
Financial liabilities			
i) Borrowings	13(b)	7	6
ii) Trade payables	15		
-Total outstanding dues of micro enterprises and small enterprises		-	-
-Total outstanding dues of creditors other than micro enterprises and small enterprises		6	37
iii) Other financial liabilities	16	5	4
Other current liabilities	17	5	8
Total current liabilities		**23**	**55**
Total liabilities		**30**	**67**
Total equity and liabilities		**1,699**	**1,821**
Material accounting policies and notes to accounts	28		

As per our Report of even date
For SANMARKS & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 003343N

For and on behalf of the Board of Directors

- SD -

(Naresh Kumar Aggarwal)
Partner
M.No. : 087351
Place : Faridabad
Date : May 22, 2026
UDIN: 26087351TMOWWY6198

- SD -

Chandra Shekhar Verma
(Director)
(DIN 01089951)

- SD -

Amita Verma
(Director)
(DIN 01089994)

- SD -

Rohit Goel
Chief Financial Officer

- SD -

Ankita Sharma
Company Secretary

ACE INTEGRATED SOLUTIONS LIMITED
CIN No.: L82990DL1997PLC088373
Statement of Profit and Loss for the year ended March 31, 2026
(Amount in INR Lakhs unless otherwise stated)

	Notes	Year ended March 31, 2026	Year ended March 31, 2025
Income			
Revenue from operations	18	81	855
Other income	19	54	48
Total income		**135**	**903**
Expenses			
Purchase of traded goods	20	-	561
Changes in inventories of traded goods	21	24	11
Employee benefit expense	22	104	103
Finance costs	23	1	2
Depreciation expense	1	13	16
Other expenses	24	111	420
Total expenses		**253**	**1,113**
Loss before exceptional items and tax		**(118)**	**(210)**
Exceptional item (refer note 28.D.8)		2	-
Loss before Tax		**(120)**	**(210)**
Income tax expense			
-Current tax	25	-	-
-Deferred tax	5	(25)	(54)
Total tax expense/(credit)		**(25)**	**(54)**
Loss for the year		**(95)**	**(156)**
Other comprehensive income/(loss) for the year, net of tax			
(i) Items that will not be reclassified subsequently to profit or loss			
-Change in fair value of equity instruments		10	9
-Re-measurement gains / (losses) on defined employee benefit plans		3	0
(ii) Income tax relating to above items		(3)	(2)
Other Comprehensive Income for the period, net of tax (i+ii)		**10**	**7**
Total comprehensive loss for the year		**(85)**	**(149)**
Basic earnings per share of par value INR 10/- each (INR per share)	26	(0.84)	(1.46)
Diluted earnings per share of par value INR 10/- each (INR per share)	26	(0.84)	(1.46)
Material accounting policies and notes to accounts	28		

As per our Report of even date
For SANMARKS & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 003343N

For and on behalf of the Board of Directors

- SD -

(Naresh Kumar Aggarwal)
Partner
M.No. : 087351
Place : Faridabad
Date : May 22, 2026
UDIN: 26087351TMOWWY6198

- SD -

Chandra Shekhar Verma
(Director)
(DIN 01089951)

- SD -

Amita Verma
(Director)
(DIN 01089994)

- SD -

Rohit Goel
Chief Financial Officer

- SD -

Ankita Sharma
Company Secretary

ACE INTEGRATED SOLUTIONS LIMITED
CIN No.: L82990DL1997PLC088373
Statement of Cash Flows for the year ended March 31, 2026
(Amount in INR Lakhs unless otherwise stated)

Particulars	Notes	Year ended March 31, 2026	Year ended March 31, 2025
Cash Flows From Operating Activities			
Profit before tax		(120)	(210)
Adjustments for:			
Depreciation and amortisation expense	1(a)	13	16
Finance costs	23	1	2
Gain on sale of fixed assets		1	(1)
Loss on shares held as investment in subsidiary	24	-	1
Interest received	19	(22)	(20)
Operating profit before working capital change		**(127)**	**(212)**
Adjustments for working capital changes:			
Decrease in inventories		24	11
Decrease/(Increase) in financial-non-current assets		2	(1)
Decrease in financial-current assets		152	210
(Increase) in other non-current assets		(37)	(69)
(Increase)/Decrease in other current assets		(4)	60
(Decrease) in trade payables		(31)	(39)
(Decrease) in other-current liabilities		(2)	(18)
Increase in provisions		4	1
Cash generated from operations		**(19)**	**(57)**
Direct taxes paid		3	43
Net cash used in operating activities	**(A)**	**(16)**	**(14)**
Cash Flows From Investing Activities			
Purchase of fixed assets including intangible assets		-	(7)
Payments for Capital work in progress		(6)	-
Sale proceeds from disposal of fixed assets		0	(96)
Acquisition of bank deposits		(13)	7
Interest received		22	20
Net cash flow/(used in) investing activities	**(B)**	**3**	**(76)**
Cash Flows From Financing Activities			
Proceeds / (repayment) of borrowings		(6)	(6)
Finance costs		(1)	(2)
Net cash (outflow)/inflow from financing activities	**(C)**	**(7)**	**(8)**
Net (decrease) in cash and cash equivalents (A+B+C)		**(20)**	**(98)**
Cash and cash equivalents at the beginning of the financial year		**28**	**126**
Cash and cash equivalents at the end of the year		**8**	**28**

B. Reconciliation of cash and cash equivalents as per the cash flow statement:

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Cash and cash equivalents	8	28
Balance as per statement of cash flows	**8**	**28**

Material accounting policies and notes to accounts 28

As per our Report of even date
For SANMARKS & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 003343N

For and on behalf of the Board of Directors

- SD -	- SD -	- SD -
(Naresh Kumar Aggarwal)	**Chandra Shekhar Verma**	**Amita Verma**
Partner	(Director)	(Director)
M.No. : 087351	(DIN 01089951)	(DIN 01089994)
Place : Faridabad		
Date : May 22, 2026	- SD -	- SD -
UDIN: 26087351TMOWWY6198		
	Rohit Goel	**Ankita Sharma**
	Chief Financial Officer	Company Secretary

ACE INTEGRATED SOLUTIONS LIMITED
CIN No.: L82990DL1997PLC088373
Statement of Changes in Equity for the year ended March 31, 2026
(Amount in INR Lakhs unless otherwise stated)

A. Equity share capital

Particulars	Number of shares (in absolute numbers)	Amount (in lakhs)
As at April 01, 2024	**10,200,000**	**1,020**
Changes in equity share capital	-	-
As at March 31, 2025	**10,200,000**	**1,020**
Changes in equity share capital	-	-
As at March 31, 2026	**10,200,000**	**1,020**

B. Other equity

Particulars	Notes	Reserves and surplus		
		Securities premium	Retained earnings	Total
Balance as at April 01, 2024		**540**	**343**	**883**
Loss for the year		-	(156)	(156)
Other comprehensive income for the year		-	7	7
Total comprehensive loss for the year		-	**(149)**	**(149)**
Balance as at March 31, 2025		**540**	**194**	**734**
Loss for the year		-	(95)	(95)
Other comprehensive income for the year		-	10	10
Total comprehensive loss for the year		-	**(85)**	**(85)**
Balance as at March 31, 2026		**540**	**109**	**649**
Material accounting policies and notes to accounts	**28**			

As per our Report of even date
For SANMARKS & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 003343N

For and on behalf of the Board of Directors

- SD -

(Naresh Kumar Aggarwal)
Partner
M.No. : 087351
Place : Faridabad
Date : May 22, 2026
UDIN: 26087351TMOWWY6198

- SD -

Chandra Shekhar Verma
(Director)
(DIN 01089951)

- SD -

Amita Verma
(Director)
(DIN 01089994)

- SD -

Rohit Goel
Chief Financial Officer

- SD -

Ankita Sharma
Company Secretary

(Amount in INR Lakhs unless otherwise stated)

1(a) Property, plant and equipment

	Freehold Land	Buildings	Computer	Server/ Networks	Motor Car	Furniture and Fixture	Cycle	Electrical Installation	Office Equipment	Plant & Machinery	Total
Year ended March 31, 2025											
Gross carrying amount											
Opening gross carrying amount	40	73	8	1	44	17	0	2	12	27	224
Additions	-	-	-	-	-	-	-	-	-	7	7
Disposals	-	-	-	-	-	-	-	-	-	(8)	(8)
Closing gross carrying amount	40	73	8	1	44	17	0	2	12	26	223
Accumulated depreciation											
Opening accumulated depreciation	-	3	6	-	15	6	0	1	6	8	45
Depreciation charge for the year	-	2	1	-	4	2	0	0	2	2	13
Disposals	-	-	-	-	-	-	-	-	-	(2)	(2)
Closing accumulated depreciation	-	5	7	-	19	8	0	1	8	8	56
Closing net carrying amount	40	68	1	1	25	9	0	1	4	18	167
Year ended March 31, 2026											
Gross carrying amount											
Opening gross carrying amount	40	73	8	1	44	17	0	2	12	26	223
Additions	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	(2)	(2)
Closing gross carrying amount	40	73	8	1	44	17	0	2	12	24	221
Accumulated depreciation											
Opening accumulated depreciation	-	5	7	-	19	8	0	1	8	8	56
Depreciation charge for the year	-	1	0	-	4	2	0	0	0	2	9
Disposals	-	-	-	-	-	-	-	-	-	(1)	(1)
Closing accumulated depreciation	-	6	7	-	23	10	0	1	8	9	64
Closing net carrying amount	40	67	1	1	21	7	0	1	4	15	157

1(b) Intangible Assets

	Non-Compete Fees
Year ended March 31, 2025	
Gross carrying amount	
Opening gross carrying amount	17
Additions	-
Disposals	-
Closing gross carrying amount	17
Accumulated depreciation	
Opening accumulated depreciation	2
Depreciation charge for the year	3
Disposals	-
Closing accumulated depreciation	5
Closing net carrying amount	12
Year ended March 31, 2026	
Gross carrying amount	
Opening gross carrying amount	17
Additions	-
Disposals	-
Closing gross carrying amount	17
Accumulated depreciation	
Opening accumulated depreciation	5
Depreciation charge for the year	4
Disposals	-
Closing accumulated depreciation	9
Closing net carrying amount	8

(Amount in INR Lakhs unless otherwise stated)

1(c) Capital work-in-progress	**As at March 31, 2026**	**As at March 31, 2025**
Capital work-in-progress	6	-
Total Capital work in progress	**6**	**-**

The capital work-in-progress (CWIP) ageing schedule for the year ended March 31, 2026 is as follows:

Particulars	**Amount in CWIP for a period of**				
	Less than 1 year	**1-2 years**	**2-3 years**	**More than 3 years**	**Total**
Project in progress	6	-	-	-	6
Total Capital work in progress	**6**	**-**	**-**	**-**	**6**

There are no projects under capital work in progress where the completion is overdue or has exceeded its cost compared to its original plan as at March 31, 2026. The capital work-in-progress is scheduled to be completed by next 24 months from the financial year ended March 31, 2026.

2 Investments	**As at March 31, 2026**	**As at March 31, 2025**
Investment in gold (at amortised cost)	7	7
Investment in equity instruments		
(at fair value through other comprehensive income)		
Unquoted		
A G Engineers Private Limited	70	62
(1900 shares of INR 10 each fully paid up)		
Ace Education Private Limited	30	28
(30,000 shares of INR 10 each fully paid up)		
Investment in equity instrument of subsidiary company		
(at amortised cost)		
Unquoted		
Ace Prometric Solutions Private Limited*	-	-
(100% contribution fully paid in capital)		
Total investment	**107**	**97**

* The Company's wholly-owned subsidiary, Ace Prometric Solutions Private Limited, was liquidated with effect from March 27, 2025. The resulting loss on liquidation has been recognised in the Statement of Profit and Loss (refer note 24).

3 Other non-current Financial Assets	**As at March 31, 2026**	**As at March 31, 2025**
Unsecured, Considered good		
Security Deposit	8	10
Total non-current financial assets	**8**	**10**

4 Non-current tax assets (net)	**As at March 31, 2026**	**As at March 31, 2025**
Income tax assets	6	9
Total non-current tax assets (net)	**6**	**9**

(Amount in INR Lakhs unless otherwise stated)

5 Deferred tax assets/(liabilities) (net)

The balance comprises temporary differences attributable to:

	As at March 31, 2026	As at March 31, 2025
Deferred tax assets		
Gratuity	0	1
Loss allowance	51	5
Tax Losses	29	49
Total deferred tax assets (A)	**80**	**55**
Deferred tax liabilities		
Intangibles	(0)	(1)
Property, plant and equipment	(5)	(4)
Investments	(14)	(11)
Total deferred tax liabilities (B)	**(19)**	**(16)**
Deferred tax assets/(liabilities) (net) (A-B)	**61**	**39**

 # below rounding off norms

Movement in deferred tax assets/liabilities

Particulars	1 April 2025	Charge to Statement of P&L	Charge to Statement of OCI	31 March 2026
Property, plant and equipment	(4)	(1)	-	(5)
Intangibles	(1)	1	-	(0)
Gratuity	1	2	(3)	0
Loss Allowance	5	46	-	51
Tax Losses	49	(20)	-	29
Investments	(11)	(3)	-	(14)
Net deferred tax asset (liability)	**39**	**25**	**(3)**	**61**

Particulars	1 April 2024	Charge to Statement of P&L	Charge to Statement of OCI	31 March 2025
Property, plant and equipment	(4)	0	-	(4)
Intangibles	(1)	0	-	(1)
Gratuity	1	0	0	1
Loss Allowance	-	5	-	5
Tax Losses	-	49	-	49
Investments	(9)	-	(2)	(11)
Net deferred tax asset (liability)	**(12)**	**54**	**(2)**	**39**

(i) The Company's weighted average tax rates for the year ended March 31, 2026 was 26% (March 31, 2025: 26%)
(ii) Deferred tax assets have been recognized to the extent of available and reasonable certainty of future taxable profits which will be available against which temporary differences can be utilised.

6 Inventories

	As at March 31, 2026	As at March 31, 2025
Traded goods	37	61
Total inventories	**37**	**61**

6.1 Inventories are valued at cost or net realisable value whichever is lower. The cost formulas used are First-in First Out ('FIFO') . The cost of inventories comprises all cost of purchase including duties and taxes (other than those subsequently recoverable from the taxing authorities), conversion cost and other costs incurred in bringing the inventories to their present location and condition.

(Amount in INR Lakhs unless otherwise stated)

7 Trade receivables	As at March 31, 2026	As at March 31, 2025
(Valued at amortised cost)		
Trade receivables from contract with customers	378	519
Less: Allowance for bad and doubtful debts*	(195)	(189)
Total trade receivables	**183**	**330**

*The allowance for bad & doubtful debts (for impairment of trade receivable) has been made on the basis of Expected Credit Loss (ECL) Method based on management's judgement. To the extent of ECL provision, the trade receivables have been classified as doubtful and the remaining have been considered as good.

7.1 Trade receivables are usually on trade terms based on credit worthiness of customers as per the terms of contract with customers.

Note: Refer Note 27.1 and 27.2 for ageing schedule

8(a) Cash and cash equivalents	As at March 31, 2026	As at March 31, 2025
Cash on hand	4	1
Balance with banks in current accounts	4	27
Total cash and cash equivalents	**8**	**28**
8(b) Bank balances other than (a) above		
Deposits account with bank maturity more than 3 months but less than 12 months		
- Remaining maturity for less than twelve months	304	291
Total bank balances other than (a) above	**304**	**291**

9 Other current financial assets	As at March 31, 2026	As at March 31, 2025
Security deposits (repayable on demand)	239	243
Total other financial assets	**239**	**243**

10 Other assets	As at March 31, 2026	As at March 31, 2025
Non-current (unsecured, considered good unless otherwise stated)		
Capital advance	446	409
Total	**446**	**409**
Current (Unsecured, considered good unless otherwise stated)		
Advance to suppliers	116	116
Advance to employees	1	-
Balances with government authorities	11	9
Prepaid expense	1	-
Total other current assets	**129**	**125**

11 Share capital

Authorised equity share capital	**Number of shares (in numbers)**	**Amount (in lakhs)**
As at April 01, 2024	**11,000,000**	**1,100**
Increase during the year	-	-
As at March 31, 2025	**11,000,000**	**1,100**
Increase during the year	-	-
As at March 31, 2026	**11,000,000**	**1,100**

(i)Movements in equity share capital

Issued, Subscribed and Paid up share capital (Face Value INR 10)	**Number of shares (in numbers)**	**Equity share capital (in lakhs)**
As at April 01, 2024	**10,200,000**	**1,020**
Increase during the year	-	-
As at March 31, 2025	**10,200,000**	**1,020**
Increase during the year	-	-
As at March 31, 2026	**10,200,000**	**1,020**

Terms / Rights attached to equity shares

a) The Company has one class of equity shares having a par value of INR 10 per share. Each shareholder is eligible for one vote per share.

b) The Company declares and pays dividend in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend.

c) In the event of liquidation of the company, the holders of equity share will be eligible to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(ii)Details of shareholders holding more than 5% shares in the company

	As at March 31, 2026		**As at March 31, 2025**	
Name of Shareholder	**Number of shares (in nos.)**	**% holding**	**Number of shares (in nos.)**	**% holding**
Chandra Shekhar Verma	4,200,000	41.18%	4,200,000	41.18%
Amita Verma	3,299,550	32.35%	3,299,550	32.35%

(iii) Aggregate number and class of shares allotted as fully paid up by way of bonus shares:
The Company has issued 34,00,000 equity shares as fully paid bonus shares in the ratio of 1:2 (i.e. one bonus share of Rs. 10/- each for two equity share of INR 10/- each) to every shareholder holding equity share on 07 Oct 2021.

(iv) Shareholding of promoters at the end of the year

Promoter Name	**No. of Shares (Absolute)**	**% of Total Share**	**% Change during the year**
Chandra Shekhar Verma	4,200,000	41.18%	-
Amita Verma	3,299,550	32.35%	-
Ace Integrated Education Private Limited	150	0.00%	-
Shivani Realbuild Private Limited	150	0.00%	-
Shivam Online Education And Calibre Testing Lab Private Limited	150	0.00%	-

(v) Shareholding of promoters at the beginning of the year

Promoter Name	**No. of Shares (Absolute)**	**% of Total Share**	**% Change during the year**
Chandra Shekhar Verma	4,200,000	41.18%	-
Amita Verma	3,299,550	32.35%	-
Ace Integrated Education Private Limited	150	0.00%	-
Shivani Realbuild Private Limited	150	0.00%	-
Shivam Online Education And Calibre Testing Lab Private Limited	150	0.00%	-

(Amount in INR Lakhs unless otherwise stated)

12 Other equity

Reserves and Surplus	**As at March 31, 2026**	**As at March 31, 2025**
Securities premium	540	540
Retained earnings	109	194
Total reserves and surplus	**649**	**734**
(i) Securities premium		
Opening balance	540	540
Add/less: Movement during the year	-	-
Closing balance	**540**	**540**
(ii) Retained earnings		
Opening balance	194	343
Profit/(loss) for the year	(95)	(156)
Items of other comprehensive income recognised directly in retained earnings		
- Change in fair value of equity instruments	10	9
-Re-measurement gains on defined employee benefit plans	3	0
-Deferred tax on reclassification to OCI	(3)	(2)
Closing balance	**109**	**194**

Nature and purpose of other reserves

Securities premium
Securities premium is used to record the premium on issue of shares. The reserve is utilised in accordance with provisions of the Act.

Retained earnings
Retained Earnings are profits that the Company has earned till date less transfer to general reserve, dividend or other distribution or transaction with shareholders.

13 Borrowings

(a) Non - current	**As at March 31, 2026**	**As at March 31, 2025**
Secured		
Loans from banks		
Rupee car loan	1	8
Total non-current borrowings	**1**	**8**

(b) Current		
Secured		
Loan from bank		
Rupee car loan	7	6
Total current borrowings	**7**	**6**

The above loans are secured by way of:
Rupee car loan
Car Loans are secured by way of hypothecation of car
Terms of repayment:
Rupee car loan
Repayable in 84 equal monthly instalments of INR 0.58 Lakhs each commencing from July 2020. Last instalment due in June 2027. Rate of interest: 8.51% per annum.

14 Provisions - employee benefit obligations	**As at March 31, 2026**	**As at March 31, 2025**
Provision for gratuity	6	4
Total provisions - employee benefit obligations	**6**	**4**

15 Trade payables	**As at March 31, 2026**	**As at March 31, 2025**
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than above	6	37
Total trade payables	**6**	**37**

The carrying values of trade payables are considered to be a reasonable approximation of fair value.
Note: Refer Note 27.3 and 27.4 for ageing schedule

16 Other financial liabilities	**As at March 31, 2026**	**As at March 31, 2025**
Employee benefits payable	5	3
Leave encashment	-	1
Total other financial liabilities	**5**	**4**

17 Other Current Liabilities	**As at March 31, 2026**	**As at March 31, 2025**
Statutory dues payables	1	4
Other payables	4	4
Total other current liabilities	**5**	**8**

(Amount in INR Lakhs unless otherwise stated)

18 Revenue from operations	Year ended March 31, 2026	Year ended March 31, 2025
Revenue from contract with customers:		
Sale of products	23	765
Sale of services	58	90
Total revenue from operations	**81**	**855**

(i) Disaggregation of revenue based on product or service		
Examination and related IT services	-	90
Printing and paper sales	3	226
Speciality chemicals	20	539
Property and related services	58	-
Total revenue from contract with customers	**81**	**855**

(ii) Performance obligation

Sale of products: Performance obligation in respect of sale of goods is satisfied when control of the goods is transferred to the customer, generally on delivery/ despatch of the goods as applicable and payment is generally due as per the terms of contract with customers.

Sales of services: The performance obligation in respect of examination and related IT services is satisfied over a period of time. In respect of these services, payment is generally due upon completion of service period based on time elapsed and acceptance of the customer.

19 Other income	Year ended March 31, 2026	Year ended March 31, 2025
Interest income		
Interest On fixed deposits	22	20
Other non operating income		
Liabilities written back	28	1
Income from property and related services	-	23
Profit on sale of machinery	-	1
Other miscellaneous income	3	#
Interest on Income tax refund	1	3
Total other income	**54**	**48**

 # below rounding off norms

20 Purchase of traded goods	Year ended March 31, 2026	Year ended March 31, 2025
Purchase of traded goods	-	561
Total purchase of traded goods	-	**561**

21 Changes in inventories of traded goods	Year ended March 31, 2026	Year ended March 31, 2025
Stock at commencement		
Stock in trade	61	72
Stock at close		
Stock in trade	37	61
Total changes in inventories of traded goods	**24**	**11**

(Amount in INR Lakhs unless otherwise stated)

22 Employee benefit expenses	Year ended March 31, 2026	Year ended March 31, 2025
Salaries, wages and bonus	94	95
Gratuity expense (Refer note 28.D.8)	3	1
Contribution to provident & other funds (Refer note 28.D.8)	4	3
Staff and labour welfare	3	4
Total Employee benefit expenses	**104**	**103**

23 Finance cost	Year ended March 31, 2026	Year ended March 31, 2025
Interest and finance charges on financial liabilities	1	2
Total finance cost	**1**	**2**

24 Other expenses	Year ended March 31, 2026	Year ended March 31, 2025
IT expenses for examination conduction	-	67
Printing expenses*	0	0
Legal & professional expenses	25	20
Electricity expenses	3	9
Advertising and sales promotion	1	2
Auditor's remuneration (refer note 24a)	6	5
Bank charges*	0	0
Conveyance & travelling expenses	5	7
Contractual manpower expenses	-	2
Directors' sitting fees	0	0
Freight and transportation	0	17
Insurance expenses	1	1
Internet & software expenses	2	3
Loss on sale of machinery*	1	0
Expected credit loss	6	189
Loss on shares held as investment in subsidiary	-	1
Property and related services expense	25	18
Rates & taxes	9	41
Rent expenses	19	19
Repair & maintenance expenses	3	9
Security expenses	2	4
Other expenses	3	5
Total other expenses	**111**	**420**

24a Payment to auditors (excluding GST)	Year ended March 31, 2026	Year ended March 31, 2025
Audit fees	6	5
Total payment to auditors	**6**	**5**

* represents amount below rounding off norms

(Amount in INR Lakhs unless otherwise stated)

25 Income tax expense

	Year ended March 31, 2026	Year ended March 31, 2025
(a) Income tax expense		
Current tax on profits for the year		
Current tax	-	-
Adjustments for current tax of prior periods	-	-
Total current tax expense	-	-
Deferred tax		
Decrease (increase) in deferred tax assets	(25)	(54)
(Decrease) increase in deferred tax liabilities	3	2
Total deferred tax expense/(credit)	**(22)**	**(52)**
Income tax expense	**(22)**	**(52)**

(b)Reconciliation of tax expense and the accounting profit multiplied by India's tax rate :

	Year ended March 31, 2026	Year ended March 31, 2025
Profit before tax as per statement of profit & loss	(120)	(210)
Indian income tax rate	26.00%	26.00%
Computed tax expense	-	-
Tax effect of:		
Expenses disallowed -expenses that are not deductible in determining taxable profit	-	-
Effect of income deductible for tax purposes	-	-
Current tax provision (A)	-	-
Incremental deferred tax assets and liability	(22)	(52)
Deferred tax provision (B)	**(22)**	**(52)**
Tax expense recognised in Statement of Profit and Loss (A+B)	**(22)**	**(52)**

(Amount in INR Lakhs unless otherwise stated)

26 Earnings per share

	Year ended March 31, 2026	Year ended March 31, 2025
(a) Basic earnings per share	(0.84)	(1.46)
Diluted earnings per share	(0.84)	(1.46)

(b)Reconciliation of earnings used in calculating earnings per share

	Year ended March 31, 2026	Year ended March 31, 2025
Profit attributable to equity shareholders of the Company		
Net Profit after Tax as per statement of Profit and Loss attributable to Equity Shareholders	(85)	(149)

(c)Weighted average number of shares used as denominator

	Year ended March 31, 2026	Year ended March 31, 2025
Weighted average number of shares used as denominator in calculating basic and diluted earnings per share	102	102

(Amount in INR Lakhs unless otherwise stated)

27.1 Trade Receivables ageing as at March 31, 2026

Particulars	Outstanding for following periods from due date of payment							
	Unbilled	Not due	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More Than 3 years	Total
i) Undisputed Trade receivables – considered good	19	-	9	22	3	46	84	183
ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-	-
iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-	-	-
iv) Disputed Trade Receivables–considered good	-	-	-	-	-	-	-	-
v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-	-
vi) Disputed Trade Receivables – credit impaired	-	-	-	1	5	-	189	195
Total	**19**	-	**9**	**23**	**8**	**46**	**273**	**378**
Less: Loss Allowance	-	-	-	(1)	(5)	-	(189)	(195)
Total	**19**	-	**9**	**22**	**3**	**46**	**84**	**183**

27.2 Trade Receivables ageing as at March 31, 2025

Particulars	Outstanding for following periods from due date of payment							
	Unbilled	Not due	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More Than 3 years	Total
i) Undisputed Trade receivables – considered good	19	-	162	5	58	4	81	**329**
ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-	-
iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-	-	-
iv) Disputed Trade Receivables–considered good	-	-	-	-	-	-	1	**1**
v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-	-
vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	189	**189**
Total	**19**	-	**162**	**5**	**58**	**4**	**271**	**519**
Less: Loss Allowance	-	-	-	-	-	-	(189)	(189)
Total	19	-	**162**	**5**	**58**	**4**	**82**	**330**

27.3 Trade Payables ageing as at March 31, 2026

Particulars	Unbilled dues	Not due	Less than 1 year	1-2 Years	2-3 Years	More Than 3 years	Total
i) MSME	-	-	-	-	-	-	-
ii) Others	4	-	2	-	-	-	6
iii) Disputed Dues - MSME	-	-	-	-	-	-	-
iv) Disputed Dues - Others	-	-	-	-	-	-	-

27.4 Trade Payables ageing as at March 31, 2025

Particulars	Unbilled dues	Not due	Less than 1 year	1-2 Years	2-3 Years	More Than 3 years	Total
i) MSME	-	-	-	-	-	-	-
ii) Others	4	-	24	9	-	-	37
iii) Disputed Dues - MSME	-	-	-	-	-	-	-
iv) Disputed Dues - Others	-	-	-	-	-	-	-

28 Material Accounting policies & Notes to the Standalone financial statements

A Corporate Information

The Company is engaged in contract business of highly confidential work of manpower recruitment of various govt/Semi govt organisation by processing online/offline application and conduction of examination, and processing of examination results. The Company also involves in the paper trading, printing business, trading of speciality chemicals and property and related services.

B Basis of preparation

a) Compliance with Ind AS

These financial statements are prepared in accordance with Indian Accounting Standard (Ind AS), under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values, the provisions of the Companies Act, 2013 (the Act) (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SEBI). The Ind AS are prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued there after.

b) Use of Estimates

The preparation of financial statements in conformity with Ind AS requires management to make adjustments, estimates and assumptions that may impact the application of accounting policies and the reported value of assets, liabilities, income, expense and related disclosure concerning the items involved as well as contingent assets and liabilities at the balance sheet date. Estimates and underlying assumptions are reviewed on an ongoing basis and revised if management became aware of changes in circumstances surrounding the estimates. Revisions to accounting estimates are recognized in the period in which the estimates are revised and, if material, their effects are disclosed in the notes to the financial statements. Application of accounting policies that require critical accounting estimates involving complex and critical judgment is disclosed in notes to accounts.

c) Classification of Assets and Liabilities as Current and Non-Current

The Company presents assets and liabilities in the balance sheet based on current/noncurrent classification. An asset is current when it is:
- Expected to be realized or intended to be sold or consumed in normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realized within twelve months after the reporting period; or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when: - It is expected to be settled in normal operating cycle; - It is held primarily for the purpose of trading; - It is due to be settled within twelve months after the reporting period; or - There is no unconditional right to defer settlement of the liability for at least twelve months after the reporting period. All other liabilities are classified as non-current. Deferred tax assets/liabilities are classified as non-current.

C Material accounting policies

i) Property, Plant & Equipment and Depreciation

The company has elected the option to continue the carrying value for all of its property, plant and equipment as recognized in the financial statements as at the date of transition to Ind AS, measured as per the previous GAAP and use that as the deemed cost as at the date of transition as per Ind AS 101. Property, plant and equipment are stated at original cost net of tax/duty credit availed, less accumulated depreciation and accumulated impairment losses, if any.

Initial Recognition and measurement

An item of property, plant and equipment is recognised as an asset if and only if it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. When parts of an item of property, plant and equipment have different useful lives, they are recognised separately. Property, Plant and Equipment are stated at cost of acquisition/installation or construction less accumulated depreciation and impairment losses, if any. Cost includes expenditure that is directly attributable to bringing the asset, inclusive of nonrefundable taxes & duties, to the location and condition necessary for it to be capable of operating in the manner intended by management.

Subsequent costs

Subsequent expenditure is recognized as an increase in the carrying amount of the asset when it is probable that future economic benefits deriving from the cost incurred will flow to the enterprise and the cost of the item can be measured reliably. The cost of replacing part of an item of Property, Plant and Equipment is recognized in the carrying amount of the item, if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. The carrying amount of the replaced part is derecognized. When each major inspection is performed, its cost is recognized in the carrying amount of the item of property, plant and equipment as a replacement if the recognition criteria are satisfied. Any remaining carrying amount of the cost of the previous inspection (as distinct from physical parts) is derecognized. The costs of the day-to-day servicing of Propery, Plant and Equipment are recognized in profit or loss as incurred.

Derecognition

Property, Plant and Equipment are derecognized when no future economic benefits are expected from their use or upon their disposal. Gains or losses on Derecognition of an item of Property, Plant and Equipment are determined by comparing net disposable proceeds with the carrying amount of Property, Plant and Equipment and are recognized in the statement of profit and loss under "Other Income/Other Expenses" when the asset is derecognised.

Depreciation

Depreciation is recognized in profit or loss on a Straight-line method (SLM) basis over the estimated useful lives of each part of an item of Property, Plant and Equipment.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment and depreciated individually.

Estimated useful lives of assets are determined based on technical parameters/ assessment, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes, manufacturers warranties and maintenance support, etc.

Depreciation on additions to property, plant and equipment is provided on a pro-rata basis from the date of acquisition, or installation, or construction, when the asset is ready for intended use.

Depreciation on an item of property, plant and equipment sold, discarded, demolished or scrapped, is provided up to the date on which the said asset is sold, discarded, demolished or scrapped.

The determination of depreciation and amortization charge depends on the useful lives which is based on a number of factors including the effects of obsolescence, demand, competition and other economic factors (such as the stability of the industry and known technological advances) and the level of maintenance expenditures required to obtain the expected future cash flows from the asset. The residual values, useful lives, and method of depreciation of property, plant and equipment and intangible assets are reviewed at each financial year end and adjusted prospectively, if appropriate.

Residual Value has been taken between 0-5%

Useful life of the all Property, Plant and Equipment and Intangible assets are in accordance with Schedule II of the Companies Act, 2013 which are as follows:

Property, plant and equipment	Useful Life of Asset (In year) as per Schedule-II	Useful Life of Asset (In year) as adopted
Plant & Machinery	15	15
Motor Vehicle	8	8
Office Equipment	5	5
Computer	3	3
Servers/Networks	6	6
Electrical Installation	10	10
Furniture and Fixtures	10	10

Depreciation methods, useful lives and residual values are reviewed periodically at each financial year end and adjusted prospectively, as appropriate.

ii) Impairment of Assets

Property, plant and equipment are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis. In such cases, the recoverable amount is determined for the Cash Generating units (CGU) to which the assets belongs . If such assets are considered to be impaired, the impairment to be recognized in the statement of profit and loss is measured by the amount by which the carrying value of the assets exceeds the estimated recoverable amount of asset.

Reversal of impairment losses recognized in prior years is recorded when there is an indication that the impairment losses recognized for the assets no longer exists or have decreased.

iii) Revenue Recognition

The company trades in paper and speciality chemicals. Revenue arising from sale of products is recognized when significant risks and rewards of ownership have passed to the buyer under the terms of contract and the amount of revenue can be measured reliably and it is probable that the economic benefits associated with the transaction will flow to the Company.
Revenue is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods provided in the normal course of business, net of discounts, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. Any retrospective revision in prices is accounted for in the year of such revision.

Rendering of services
Revenue from time rate contracts are recognized based on time spent and /or parameters achieved in accordance with contracted terms. The Company collects service tax on behalf of the government and, therefore, it is not an economic benefit flowing to the company, hence it is excluded from revenue.

Revenue from fixed price construction contracts is recognized under percentage of completion method. Percentage of Completion method is determined as a proportion of cost incurred upto the reporting date to the total estimated contract cost. However when the total project cost is estimated to exceed the total revenues from the project, the loss is recognized immediately.

Revenue from service contracts billed on a cost plus mark-up model is recognised on an accrual basis as and when the services are rendered and in accordance with the terms of the contracts. Revenue from services also comprises salaries and personnel expense, facility operating costs, general and administrative expenses, depreciation/amortization expenses and other statutory cost incurred for group companies and charged on a cost plus mark-up basis in accordance with the respective agreements and are recognised as and when these services are rendered.

Revenues from all other services are recognized as and when these are completed.

The billing schedules agreed with customers include periodic performance-based billing and / or milestone-based progress billings. Revenues in excess of billing are classified as unbilled revenues, while billing in excess of revenues is classified as contract liabilities (which we refer to as "unearned revenues"). For examination conduction, the performance obligations are satisfied as and when the services are rendered.

Interest Income:
Interest income is recognised on time proportion basis.

Other Income:
Any Other Income is recognised in the Statement of Profit and Loss Account as and when accrued.

iv) Inventories

(i) Inventories are valued on FIFO basis at lower of cost or estimated net realisable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at cost or above cost.

(ii) Cost of Work in progress includes direct materials and labour and a proportion of manufacturing overheads based on normal operating capacity.

(iii) Cost of finished goods and work in progress include all costs of purchases, conversion costs and other costs incurred in bringing the inventories to their present location and condition. The net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and estimated costs necessary to make the sale.

(iv) Scrap is valued at Net Realisable Value.

v) Taxation

(a) Current Tax

Current tax expense is recognized in statement of profit and loss based on current tax rate in accordance with the provisions of Income Tax Act, 1961.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous years.

Current income taxes are recognized under "income tax payable" net of payments on account, or under "tax receivables" where there is a credit balance.

(b) Deferred Tax

Deferred tax is provided in full using the balance sheet method on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. However, deferred tax liabilities are not recognised if they arise from the initial recognition of goodwill.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

(i) When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

(ii) In respect of taxable temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised, except:

When the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

In respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognized outside the statement of profit and loss is recognized outside the statement of profit and loss (either in other comprehensive income or in equity). Deferred tax items are recognized in correlation to the underlying transaction either in OCI or direct in equity.

vi) Provisions, Contingent Liabilities and Contingent Assets

Disclosure of contingencies as required by the Indian accounting standard is furnished in the Notes on accounts.

Provisions are made when (a) the Company has a present obligation as a result of past events; (b) it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and (c) a reliable estimate is made of the amount of the obligation.

Contingent Liability is disclosed after careful evaluation of facts, uncertainties and possibility of reimbursement, unless the possibility of an outflow of resources embodying economic benefits is remote. Contingent liabilities are not recognized but are disclosed in notes. Contingent assets are not recognized. However, when the realization of income is virtually certain, then the related asset is no longer a contingent asset, and is recognized as an asset. Information on contingent liabilities is disclosed in the notes to the financial statement. A contingent asset is disclosed where an inflow of economic benefits is probable.

vii) Financial Instruments

(a) Financial Assets

Initial recognition and measurement

The company recognizes financial assets and liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets are recognized at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities that are not at fair value through profit or loss are added to the fair value on initial recognition. Purchase and sale of financial assets are accounted for at trade date.

Subsequent Measurement : Non-derivative financial instruments

Financial assets carried at amortized cost (AC)

A financial asset is subsequently measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through other comprehensive income (FVTOCI)

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through profit or loss (FVTPL)

A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

(b) Financial liabilities

Initial recognition and measurement

The Company's financial liabilities include trade and other payables, loans and borrowings etc. All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs, if any.

Offsetting of Financial Liabilities

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

Derecognition of financial instruments

The company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the company's balance sheet when the obligation specified in the contract is discharged or cancelled or expires.

viii) Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of twelve months or less, which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits.

ix) Segment Reporting

An operating segment is a component of the Company that engages in business activities from which it may earn revenues and incur expenses, whose operating results are regularly reviewed by the company's Chief Operating Decision Maker ("CODM") to make decisions for which discrete financial information is available. Based on the management approach as defined in Ind AS 108, the CODM evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments and geographic segments. Operating Segments are identified and reported taking into account the different risk and return, organisation structure and internal reporting system.

x) Fair Value Measurement

The Company measures financial instruments at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an ordinary transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

(i) In the principal market for asset or liability, or
(ii) In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non- financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is material to the fair value measurement as a whole:
Level 1- Quoted(unadjusted) market prices in active markets for identical assets or liabilities
Level 2- Valuation techniques for which the lowest level input that is material to the fair value measurement is directly or indirectly observable
Level 3- Valuation techniques for which the lowest level input that is material to the fair value measurement is unobservable.

For assets and liabilities that are recognized in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by reass ssing categorization (based on the lowest level input that is material to fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

(Amount in INR Lakhs unless otherwise stated)

D Notes to Accounts

1 Fair value measurements

Financial instruments by category:

March 31, 2026

	FVTPL	FVTOCI	Amortised Cost	Total
Financial assets				
Trade receivables	-	-	183	183
Cash and cash equivalents	-	-	8	8
Bank balances other than cash and cash equivalents	-	-	304	304
Other financial assets	-	-	247	247
Investments	-	107	-	107
Total financial assets	**-**	**107**	**742**	**849**
Financial liabilities				
Borrowings	-	-	8	8
Trade payables	-	-	6	6
Total financial liabilities	-	-	**14**	**14**

March 31, 2025

	FVTPL	FVTOCI	Amortised Cost	Total
Financial assets				
Trade receivables	-	-	330	330
Cash and cash equivalents	-	-	28	28
Bank balances other than cash and cash equivalents	-	-	291	291
Other financial assets	-	-	253	253
Investments	-	97	-	97
Total financial assets	-	**97**	**902**	**999**
Financial liabilities				
Borrowings	-	-	14	14
Trade payables	-	-	37	37
Total financial liabilities	**-**	**-**	**51**	**51**

Fair Value Hierarchy

The fair values of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in an orderly transaction in the principal (or most advantageous) market at measurement date under the current market condition regardless of whether that price is directly observable or estimated using other valuation techniques. The Company has established the following fair value hierarchy that categorizes the values into 3 levels. The inputs to valuation techniques used to measure fair value of financial instruments are:

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices.

Level 2: The fair value of financial instruments that are not traded in an active market (for example traded bonds) is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity specific estimates. If all significant inputs required to fair value an instrument are observable , the instrument is included in level 2

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3

Fair value of financial assets and liabilities measured at amortized cost

As of March 31, 2026 and March 31, 2025 the fair value of cash and bank balances, trade receivables, other current financial assets, trade payables and other current financial liabilities approximate their carrying amount largely due to the short term nature of these instruments.

For other financial assets that are measured at amortised cost, the carrying amounts approximate the fair value.

2 Financial risk management

The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities.

This note explains the sources of risk which the entity is exposed to and how the entity manages the risk in the financial statements.

(Amount in INR Lakhs unless otherwise stated)

Risk	Exposure arising from	Measurement	Management
Credit risk	Cash and cash equivalents	Credit ratings	Diversification of Bank Accounts
Credit risk	Trade receivables	Ageing analysis	Part of daily business management
Credit risk	Financial assets measured at amortised cost	Ageing analysis	Credit limits
Market risk - Interest Rate risk	Borrowings	Sensitivity Analysis	Regularly assessing the market
Market risk - other price risk	Investments	Sensitivity Analysis	Regularly assessing the market
Market risk - Commodity price risk	Inventories	Sensitivity Analysis	Part of daily business management
Liquidity risk	Borrowings, Trade payables, other financial liabilities	Maturity analysis	Part of daily business management

a) **Credit Risk**

Credit Risk is the risk that the counter party will not meet its obligation under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks, foreign exchange transactions and other financial instruments.

(i) Trade Receivables

Customer credit risk is managed by each business unit subject to the Company's established policy, procedures and control relating to customer credit risk management. Credit quality of a customer is assessed based on an extensive credit rating scorecard and individual credit limits are defined in accordance with this assessment. Outstanding customer receivables are regularly monitored and any shipments to major customers are generally covered by trade receivable buyout facility without recourse, letters of credit and other forms of security.

An impairment analysis is performed at each reporting date on trade receivables by lifetime expected credit loss method based on provision matrix. The Company does not hold collateral as security. The Company evaluates the concentration of risk with respect to trade receivables and contract assets as low, as its customers are located in several jurisdictions and industries and operate in largely independent markets.

The group assigns the following internal credit ratings to each class of financial assets based on the assumptions, inputs and factors specific to the class of the financial assets. The group provides for expected credit loss based on the following:

Category	Description of category	Basis of recognition of
High quality assets, negligible credit risk	Assets where the counterparty has strong capacity to meet the obligations and where the risk of default is negligible or nil	Lifetime expected credit losses (simplified approach)
Quality assets, low credit risk	Assets where there is low risk of default and where the counterparty has sufficient capacity to meet the obligations and where there has been low frequency of defaults in the past	Lifetime expected credit losses (simplified approach)
Doubtful assets, credit-impaired	Assets where there is high risk of default and there is no reasonable expectation of recovery, the group continues to engage in enforcement activity to attempt to recover the receivable due. Where recoveries are made, these are recognised in profit or loss.	100 % provision is considered for doubtful assets, credit impaired

Trade Receivables ageing as at March 31, 2026

Particulars	Outstanding for following periods from due date of payment						
	Unbilled	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More Than 3 years	Total
Gross carrying amount - trade receivables	19	9	23	8	46	273	378
Expected loss rate	0%	0%	4%	69%	0%	69%	52%
Expected credit losses - trade receivables	-	-	(1)	(5)	-	(189)	(195)
Carrying amount of trade receivables (net of impairment)	19	9	22	3	46	84	183

Trade Receivables ageing as at March 31, 2025

Particulars	Outstanding for following periods from due date of payment						
	Unbilled	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More Than 3 years	Total
Gross carrying amount - trade receivables	19	162	5	58	4	271	519
Expected loss rate	0%	0%	0%	0%	0%	70%	36%
Expected credit losses - trade receivables	-	-	-	-	-	(189)	(189)
Carrying amount of trade receivables (net of impairment)	19	162	5	58	4	82	330

(Amount in INR Lakhs unless otherwise stated)

b) Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three type of risks: Foreign exchange risk, Interest rate risk and other price risk.

Interest Rate Risk

The Company is exposed to risk due to interest rate fluctuation on long term borrowings. Such borrowings are based on fixed as well as floating interest rate. Interest rate risk is determined by current market interest rates, projected debt servicing capability and view on future interest rate. The Company mitigates this risk by regularly assessing the market scenario and finding appropriate financial instruments like Interest Rate Swap.

The exposure of the company's borrowing to interest rate changes at the end of the reporting period are as follows:-

Particulars	As at March 31, 2026	As at March 31, 2025
Loans - Variable Rates		
Long Term Loan	1	8
Short Term Loan	7	6
Total	**8**	**14**

Impact on Interest Expenses for the year on 1% change in Interest rate

Particulars	As at March 31, 2026	As at March 31, 2025
Impact on P&L	0.08	0.14
Total	**0.08**	**0.14**

Commodity Price Risk

Commodity price risk arises due to fluctuation in prices of raw material. The company has a risk management framework aimed at prudently managing the risk arising from the volatility in raw material prices and freight costs. The company's commodity risk is managed centrally through well-established trading operations and control processes. In accordance with the risk management policy, the Company carefully calibrates the timing and the quantity of purchase.

c) Liquidity Risk

Liquidity risk arises from the Company's inability to meet its cash flow commitments on time. Prudent liquidity risk management implies maintaining sufficient stock of cash and marketable securities . The Company maintains adequate cash and cash equivalents along with the need based credit limits to meet the liquidity needs.

3 Capital Management

The Company's objective with respect to capital management is to ensure continuity of business while at the same time provide reasonable returns to its various stakeholders. In order to achieve this, requirement of capital is reviewed periodically with reference to operating and business plans that take into account capital expenditure and strategic investments. Sourcing of capital is done through judicious combination of equity/internal accruals and borrowings, both short term and long term. Debt to equity ratio is used to monitor capital.

Particulars	As at March 31, 2026	As at March 31, 2025
Debt	8	14
Less: Cash & Cash equivalents	8	28
Net Debt	(	**(14)**
Total Equity	**1,669**	**1,754**
Net Debt to Equity Ratio	**0.0(**	**(0.01)**

4 Related party relationships, transactions and balances

The related parties as per the terms of Ind AS-24,"Related Party Disclosures", (under the section 133 of the Companies Act 2013 (the Act) read with Companies (Indian Accounting Standards) Rules 2015 (as amended from time to time)}, as disclosed below:-

a) Key management personnel	Chandra Shekhar Verma	Managing Director
	Amita Verma	Whole-time Director
	Rajeev Ranjan Sarkari	Director
	Ankita Sharma	Company Secretary (appointed w.e.f. February 13, 2025)
	Rohit Goel	CFO
	Shivani Chandra	Director
Non-Executive Directors	Kumar Vishwajeet Singh	Non-Executive Directors
	Ritika Srivastava	Non-Executive Directors
	Nitin Kumar RadheyShyam Sharma	Non-Executive Directors
	Korudi Jagga Rao	Non-Executive Directors

Subsidiary Company	Ace Prometric Solutions Private Limited	Wholly Owned Subsidiary (liquidated w.e.f. March 27, 2025)
Associated Concerns	Ace Integrated Education Private Limited	Enterprises in which directors are having significant influence
	Amety Offset Printers	Partnership firm in which directors are having significant influence
	Press Ace online Services Private Limited	Enterprises in which directors are having significant influence
	My India Industrial promotion Foundation (Section 8 Company)	Enterprises in which directors are having significant influence
	My Ace India Education Promotion Foundation (Section 8 company)	Enterprises in which directors are having significant influence
	Shivam Online Education and Caliber Testing Lab Private Limited	Enterprises in which directors are having significant influence
	Buildo Ace India Private Limited	Enterprises in which directors are having significant influence
	NJD Polymers Private Limited	Enterprises in which directors are having significant influence
	Reship Mart Private Limited (Formerly known as Shivangi paper products private limited)	Enterprises in which directors are having significant influence
	Bhagvati Electronics Private Limited	Enterprises in which directors are having significant influence
	Horizon Infoplay Limited	Enterprises in which directors are having significant influence
	AG Engineers (P) Limited	Enterprises in which directors are having significant influence
	Shivani Realbuild Private Limited	Enterprises in which directors are having significant influence

b) **Transactions with related parties :**

Nature of Transactions	**Year ended March 31, 2026 (Amount in lakhs)**	**Year ended March 31, 2025 (Amount in lakhs)**
Revenue		
Property and related services		
Bhagvati Electronics Private Limited	17.96	-
Sale of speciality chemicals		
Reship Mart Private Limited	0.75	121.11
NJD Polymers Private Limited	0.04	-
Expenses		
Rent Paid		
Ace Integrated Education Private Limited	18.00	18.00
Legal & professional expenses		
Shivani Chandra	3.60	-
Property and related services expense		
Shivani Realbuild Private Limited	13.00	-
Repair and Maintenance		
Buildo Ace India Private Limited	-	4.00
Sale of Property, plant and equipment		
NJD Polymers Private Limited	0.35	-
Managerial remuneration		
Key Management Personnel		
Chandra Shekhar Verma	31.01	31.01
Amita Verma	18.79	18.79
Rajeev Ranjan Sarkari	-	8.00
Non-Executive Director		
Director sitting fees	0.18	0.27

	Expenses incurred on behalf		
	India Industrial Promotion Foundation	-	0.01
	My Ace India Education Promotion Foundation	-	0.01
	Horizon Infoplay Limited	-	0.11
	Reship Mart Private Limited	-	0.01
	Press Ace Online Services Private Limited	-	0.01
	AG Engineers Private Limited	-	0.02
	Shivam Online Education & Caliber Testing Lab Private Limited	-	0.01
	Ace Integrated Education Private Limited	-	0.01
	Buildo Ace India Private Limited	-	0.02
	NJD Polymers Private Limited	-	0.02
	Ace Prometric Solutions Private Limited	-	0.03
	Bhagvati Electronics Private Limited	-	0.01

c)	**Balances at year end:**	**Year ended March 31, 2026 (Amount in Lakhs)**	**Year ended March 31, 2025 (Amount in Lakhs)**
	Other Financial Assets - Security deposit		
	Horizon Infoplay Limited	225.00	225.00
	Other current assets - advance to suppliers		
	Ace Integrated Education Private Limited	0.85	-
	Trade receivables		
	NJD Polymers Private Limited	0.46	-
	Shivam Online Education & Caliber Testing Lab Private Limited	21.33	21.33
	Reship Mart Private Limited	45.87	49.90
	Bhagvati Electronics Private Limited	20.84	-
	Trade Payables		
	Shivani Chandra	0.27	-

5 Contingent liabilities

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Claims against the company not acknowledged as debts		
Disputed demand of income tax for which appeals have been preferred	2.90	2.90
Total contingent liabilities	**2.90**	**2.90**

Direct tax contingencies: The Company has ongoing disputes with income tax authorities relating to tax treatment of certain items. The disputes relate to tax treatment of certain expenses claimed as deductions, computation or eligibility of tax deductible items for assessment year 2018-2019.
The Company has contingent liability in respect of demands from direct tax authorities in India and other jurisdictions, which are being contested by the Company on appeal amounting to Rs. 2.90 lakhs as at March 31, 2026.

6 Dues to micro and small enterprises

The Company has certain dues to suppliers registered under Micro, Small and Medium Enterprises Development Act 2006 ('MSMED Act'). Disclosures pursuant to the said MSMED Act are as follows :

Particulars	As at March 31, 2026	As at March 31, 2025
Principal Amount Due to suppliers registered under the MSMED Act and remaining unpaid as at year end	-	-
Interest due to suppliers registered under the MSMED Act and remaining unpaid as at year end	-	-
Principal amounts paid to suppliers registered under the MSMED Act, beyond the appointed day during the year	-	-
Interest paid, under Section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day during the year	-	-
Interest paid, other than under Section 16 of MSMED Act, to supplier registered under the MSMED Act, beyond the appointment day during the year	-	-
Amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act	-	-
Interest accrued and remaining unpaid at the end of each accounting year	-	-
Amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of MSMED Act	-	-

7 Segment wise Revenue and results

Operating segments are defined as components of the Group for which discrete financial information is available that is evaluated regularly by the chief operating decision maker, in deciding how to allocate resources and assessing performance. The Group's Chief Operating Decision Maker ('CODM') is the Chief Executive Officer. The Group has identified business segments as reportable segments. The business segments identified are Examination and related IT services, Printing and paper sales, Speciality Chemicals and Property and related services. CODM does not review assets and liabilities at reportable segments level, hence segment disclosures relating to total assets and liabilities have not been provided.

Particulars	Year ended March 31, 2026 (Amount in lakhs)	Year ended March 31, 2025 (Amount in lakhs)
Segment Revenue		
Examination and related IT services	-	90
Printing and paper sales	3	226
Speciality Chemicals	20	539
Property and related services	58	-
Total Segment Revenue	**81**	**855**
Segment Result		
Examination and related IT services	-	(165)
Printing and paper sales	(8)	12
Speciality Chemicals	2	118
Property and related services	18	-
Total Segment Result	**12**	**(35)**
Finance Costs	(1)	(2)
Other Income	54	48
Other unallocated expenditure	(183)	(221)
Exceptional item	(2)	-
Profit before Taxation	**(120)**	**(210)**

8 Gratuity and other post-employment benefit plans

Disclosures pursuant to Ind AS - 19 "Employee Benefits" (notified under the section 133 of the Companies Act 2013 (the Act) read with Companies (Indian Accounting Standards) Rule 2015 (as amended from time to time) and other relevant provision of the Act) are given below :

Contribution to Defined Contribution Plan, recognised as expense for the year is as under:

Particulars	As at March 31, 2026	As at March 31, 2025
Employer's Contribution towards Provident Fund (PF)	4	4
Employer's Contribution towards Employee State Insurance (ESI)*	0	0
	4	**4**

** below rounding off norms*

Defined Benefit Plan

The gratuity plan is governed by the Payment of Gratuity Act, 1972. Under the gratuity plan, every employee who has completed at least five years of service gets a gratuity on departure at 15 days of last drawn basic salary for each completed year of service. The present value of obligation is determined based on actuarial valuation using the Projected Unit Credit Method, which recognises each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation. The following tables summaries the components of net benefit expense recognised in the statement of profit or loss and amounts recognised in the balance sheet:

Particulars	As at March 31, 2026	As at March 31, 2025
a) Reconciliation of opening and closing balances of Defined Benefit obligation		
Present value of Defined Benefit obligation at the beginning of the year	4	4
Interest Expense*	0	0
Current Service Cost*	3	0
Past Service Cost (refer note e below)	2	-
Benefit paid	-1	-
Remeasurement of (Gain)/loss recognised in other comprehensive income:		
Actuarial changes arising from changes in financial assumptions	-	-
Actuarial changes arising from changes in experience adjustments	-3	0
Present value of Defined Benefit obligation at year end	**6**	**4**
b) Net defined benefit expense (recognised in the Statement of profit andloss for the year)		
Interest Expense*	0	0
Current Service Cost*	3	0
Net defined benefit expense debited to statement of profit and loss	**3**	**1**

c) Principal assumptions used in determining defined benefit obligation

Particulars	As at March 31, 2026	As at March 31, 2025
Mortality Rate	IALM 2012-14	IALM 2012-14
Discount rate (per annum)	7.00 % per annum	7.00 % per annum
Salary Escalation	5.00 % per annum	5.00 % per annum
Attrition Rate	5.00 % per annum	5.00 % per annum

d) Quantitative sensitivity analysis for significant assumptions is as below:

Increase / (decrease) on present value of defined benefits obligations at the end of the year

Particulars	As at March 31, 2026	As at March 31, 2025
Discount rate		
Increase by 1%	-9%	-9%
Decrease by 1%	10%	11%
Salary Increase		
Increase by 1%	10%	11%
Decrease by 1%	-9%	-10%
Attrition Rate		
Increase by 1%	2%	1%
Decrease by 1%	-2%	-2%

e) Pursuant to the notification issued by the Ministry of Labour and Employment, multiple existing labour legislations have been consolidated into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes' which became effective from November 21, 2025. The Company has reassessed its employee benefit obligations in accordance with the revised definition of wages. Accordingly, an incremental liability of INR 2.39 lakhs has been recognised as an "Exceptional Items" in the statement of Profit and Loss. The Ministry is in the process of notifying related rules to the New Labour Codes and impact of those will be evaluated and accounted for in the period in which they are notified.

**below rounding off norms*

(Amount in INR Lakhs unless otherwise stated)

9 Other Regulatory Information

(a) The Company does not have any Benami Property, and no proceeding has been initiated or pending against the Company for holding any Benami Property.

(b) The Company does not have any transactions with companies which are struck off.

(c) The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period.

(d) The Company have not traded or invested in crypto currency or virtual currency during the financial year.

(e) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
(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

(f) The Company have not received any fund from any Person(s) or Entity(ies), including Foreign Entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
(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.

(g) The Company has no such transaction which is 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.

(h) The Company have not been declared willful defaulter by any Banks or any other Financial Institution at any time during the financial year.

(i) The company has utilized the borrowings from banks and financial institutions for the specific purpose for which it was taken during the financial year.

(j) There is no change in opening balance of other equity due to change in any accounting policy and prior period errors.

10 Ratio Analysis and its Elements

Ratio	Numerator	Denominator	As at March 31, 2026	As at March 31, 2025	% Change	Reason for Variance
Current ratio	Current Assets	Current Liabilities	39.45	19.64	101%	Owing to reduction in Tarde Payables
Debt- Equity Ratio	Total Debt	Shareholder's Equity	0.00	0.01	-40%	Owing to reduction in debt
Debt Service Coverage ratio	Net profit after taxes and Non-cash operating expenses	Interest, Lease and Principal Repayments	-81.63	-90.80	-10%	Not Applicable
Return on Equity ratio	Net Profits after taxes – Preference Dividend	Average Shareholder's Equity	-6%	-9%	-35%	Owing to reduction in loss
Inventory Turnover ratio	Cost of goods sold	Average Inventory	0.48	8.63	-94%	Owing to reduction in inventories
Trade Receivable Turnover Ratio	Net credit sales	Average Trade Receivable	0.32	2.16	-85%	Owing to reduction in sales
Trade Payable Turnover Ratio	Net credit purchases	Average Trade Payables	-	9.91	-100%	Owing to no purchase made during the year
Net Capital Turnover Ratio	Net sales	Working capital	0.09	0.84	-89%	Owing to reduction in sales
Net Profit ratio	Net Profit	Net sales	-117%	-18%	543%	Owing to reduction in sales
Return on Capital Employed	Earnings before interest and taxes	Capital Employed	-7%	-12%	-41%	Owing to reduction in loss
Return on Investment	Total Return	Investment	-80%	-154%	-48%	Owing to reduction in investment income

11 The figures have been rounded off to the nearest lakh of rupees upto two decimal places. The figure 0 wherever stated represents value less than INR 50,000/.

12 Note No.1 to 28 form integral part of the Balance Sheet and Statement of Profit and Loss.

As per our Report of even date
For SANMARKS & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 003343N

- SD -

(Naresh Kumar Aggarwal)
Partner
M.No. : 087351
Place : Faridabad
Date : May 22, 2026
UDIN: 26087351TMOWWY6198

For and on behalf of the Board of Directors

- SD -	- SD -
Chandra Shekhar Verma	**Amita Verma**
(Director)	(Director)
(DIN 01089951)	(DIN 01089994)
- SD -	- SD -
Rohit Goel	**Ankita Sharma**
Chief Financial Officer	Company Secretary

DECLARATION

Pursuant to the provision of Regulation-33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, we hereby declare and confirm that **M/s. Sanmarks & Associates, Chartered Accountants (Firm Registration. No. 003343N)**, Statutory Auditors of the Company have issued an Auditor's Report with un-modified opinion on Standalone Audited Financial Results of the Company for the fourth quarter and year ended **on March 31, 2026** which have been approved by the Board of Directors in their Meeting held on **May 22, 2026.**

For ACE INTEGRATED SOLUTIONS LIMITED

Sd/-

CHANDRA SHKEHAR VERMA
(MANAGING DIRECTOR)
DIN: 01089951

Sd/-

ROHIT GOEL
(CHIEF FINANCIAL OFFICER)

Date: 22.05.2026
Place: Delhi

ACE INTEGRATED SOLUTIONS LIMITED
L82990DL1997PLC088373

Registered Office

B-13, DSIDC Complex Functional Industrial Estate,
Industrial Area Patparganj, New Delhi – 110092
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Website- www.aceintegrated.com