



ACME UNIVERSAL SAFEZONE 9 LIMITED
Corporate Identity Number: U19202MP2016PLC041903

REGISTERED OFFICE		CORPORATE OFFICE		CONTACT PERSON	E-MAIL AND TELEPHONE	WEBSITE
Near Twelve Shops Girwai Naka, A. B. Road, Gwalior, Madhya Pradesh, India, 474001		1209 Remi Comercio, Opp Yash Raj Studios Off Link Road Andheri West, Mumbai, Maharashtra, India, 400053		Priya Darshil Mody Company Secretary and Compliance Officer	E-Mail Id: compliance@acmeuniversal9.com Telephone: +91- 93008 70326	www.acmeuniversal9.com
OUR PROMOTERS: NITIN TIWARI AND RUCHI TIWARI						
DETAILS OF ISSUE TO PUBLIC						
TYPE	FRESH ISSUE SIZE	OFFER FOR SALE	TOTAL ISSUE SIZE	ELIGIBILITY		
Fresh Issue	Up to 54,00,000 Equity Shares of face value of ₹ 10.00 each amounting up to ₹ [●] Lakhs	NA	Up to 54,00,000 Equity Shares of face value of ₹ 10.00 each amounting up to ₹ [●] Lakhs	This Issue is being made in terms of Regulation 229(2), 253(1) and 253(2) of chapter IX of the SEBI (ICDR) Regulations, 2018 as amended. For details in relation to issue allocation, please see “Issue Structure” on page Error! Bookmark not defined. of the Draft Red Herring Prospectus. For details of Share reservation among QIBs, NIIs and IIs, see “Issue Structure” beginning on page 238 of the Draft Red Herring Prospectus.		
DETAILS OF OFFER FOR SALE, SELLING SHAREHOLDERS AND THEIR AVERAGE COST OF ACQUISITION – NOT APPLICABLE						
ENTIRE ISSUE CONSTITUTES FRESH ISSUE OF EQUITY SHARES						
RISK IN RELATION TO THE FIRST ISSUE						
This being the first public issue of Equity Shares of our Company, there has been no formal market for the Equity Shares. The face value of the Equity Shares is ₹10/- each. The Floor Price, Cap Price and Issue Price determined by our Company, in consultation with the Book Running Lead Manager, on the basis of the assessment of market demand for the Equity Shares by way of the Book Building Process, as stated under “Basis for Issue Price” on page 86 of the Draft Red Herring Prospectus, should not be considered to be indicative of the market price of the Equity Shares after the Equity Shares are listed. No assurance can be given regarding an active or sustained trading in the Equity Shares nor regarding the price at which the Equity Shares will be traded after listing.						
GENERAL RISK						
Investments in Equity and Equity related securities involve a degree of risk and investors should not invest any funds in this issue unless they can afford to take the risk of losing their entire investment. Investors are advised to read the risk factors carefully before taking an investment decision in the Issue. For taking an investment decision, investors must rely on their own examination of our Company and the Issue including the risks involved. The Equity Shares issued in the Issue have not been recommended or approved by the Securities and Exchange Board of India (“SEBI”), nor does SEBI guarantee the accuracy or adequacy of the Draft Red Herring Prospectus. Specific attention of the investors is invited to the section “Risk Factors” beginning on page 26 of the Draft Red Herring Prospectus.						
ISSUER'S ABSOLUTE RESPONSIBILITY						
Our Company, having made all reasonable inquiries, accepts responsibility for and confirms that the Draft Red Herring Prospectus contains all information with regard to our Company and the Issue, which is material in the context of this Issue, that the information contained in the Draft Red Herring Prospectus is true and correct in all material aspects and is not misleading in any material respect, that the opinions and intentions expressed herein are honestly held and that there are no other facts, the omission of which make the Draft Red Herring Prospectus as a whole or any of such information or the expression of any such opinions or intentions misleading in any material respect.						
LISTING						
The Equity Shares issued through Draft Red Herring Prospectus are proposed to be listed on the SME Platform of BSE Limited (“BSE SME”) in terms of the Chapter IX of the SEBI (ICDR) Regulations, 2018 as amended from time to time. Our Company has received “In-Principle” approval from the BSE Limited for using its name in the Issue Document for the listing of the Equity Shares, pursuant to letter dated [●] letter no [●]. For the purpose of this issue, the Designated Stock Exchange will be the SME Platform of BSE Limited (“BSE SME”)						
BOOK RUNNING LEAD MANAGER				REGISTRAR TO THE ISSUE		
						
EXPERT GLOBAL CONSULTANTS PRIVATE LIMITED 503-504, 5th, RG Trade Tower Netaji Subhash Place, Pitampura, Rani Bagh, North West Delhi, Delhi, India – 110034 Telephone: +91 11 4174 0786; Email: ipo@expertglobal.in; Investor Grievance Email: investor@expertglobal.in; Contact Person: Shobhit R Agrawal / Anshul Aggarwal Website: www.expertglobal.in; SEBI Registration Number: INM000012874				MAASHITLA SECURITIES PRIVATE LIMITED. 451, Krishna Apra Business Square, Netaji Subhash Place, Pitampura, New Delhi-110034; India; Telephone: +91 11 4758 1432; Email: investor.ipo@maashitla.com; Investor Grievance Email. investor.ipo@maashitla.com Contact Person: Mukul Agrawal Website: www.maashitla.com SEBI Registration Number: INR000004370		
BID / ISSUE PERIOD						
ANCHOR INVESTOR BIDDING DATE		BID OPENS ON/ISSUE PERIOD		BID/ISSUE CLOSES ON**		
[●] *		[●]		[●]***		

*Our Company in consultation with the BRLM, may consider participation by Anchor Investors in accordance with the SEBI ICDR Regulations. The Anchor Investor Bidding Date shall be one Working Day prior to the Bid / Issue Opening Date.

**Our Company, in consultation with the BRLM, may decide to close the Bid/Issue Period for QIBs one Working Day prior to the Bid/ Issue Closing Date, in accordance with the SEBI (ICDR) Regulations.

***UPI mandate end time and date shall be at 5.00 p.m. on the Bid / Issue Closing Date

IN THE NATURE OF DRAFT ABRIDGED PROSPETCUS-MEMORANDUM CONTAINING SALIENT FEATURES OF THE DRAFT RED HERRING PROSPECTUS



Please scan this QR code to view the Draft Red Herring Prospectus and the Draft Abridged Prospectus

The following is a general summary of certain disclosures in the Draft Red Herring Prospectus and the terms of the Issue and is not exhaustive, nor does it purport to contain a summary of all the disclosures in the Draft Red Herring Prospectus or all details relevant to prospective investors. This summary should be read in conjunction with, and is qualified in its entirety by, the more detailed information appearing elsewhere in the Draft Red Herring Prospectus, which is available at the websites of BSE Limited at www.bseindia.com, the Company at www.acmeuniversal9.com and the BRLMs at www.expertglobal.in. References below to page numbers are to page numbers of the Draft Red Herring Prospectus dated July 27, 2026. Unless otherwise specified all capitalized terms used herein and not specifically defined bear the same meaning as ascribed to them in the Draft Red Herring Prospectus.

SUMMARY OF THE PRIMARY ISSUE

Acme Universal Safezone 9 Limited is an ISO-certified company engaged in the manufacturing and supply of safety shoes for diverse industries, with a strong presence across India and a growing global reach. Our company operates five manufacturing facilities supported by a widespread distribution network of over forty warehousing locations, ensuring efficient supply chain management and timely delivery.

Its manufacturing units are equipped with advanced automation, modern machinery, and digital systems, enabling consistent quality and compliance with global standards. Our company offers a diversified product portfolio with a focus on customized, engineering-based solutions, supported by in-house design capabilities and the use of advanced technologies such as ICad3D.

Acme Universal has implemented digital systems including SAP S/4 HANA, CRM, and HRMS to enhance operational efficiency, customer engagement, and workforce management. With a strong distribution network across key industrial hubs and collaborations with international partners, the company is well-positioned for growth. Its focus on technology, quality, and scalability supports its long-term strategy of expanding market presence and delivering value-driven solutions.

a) PRODUCTS OFFERED BY OUR COMPANY

S. No	Product Name	Description	Sole Type / Key Feature
1.	Nitro	Snazzy Range	EVA-Rubber / General industrial use
2.	Styria	Synerduo Range	PU Direct Injection / Lightweight
3.	Sturdy	Croma Range	Nitrile Rubber / Chemical resistant
4.	Adjacent	Trimax Range	Triple Density PU / Anti-fatigue
5.	Neutron	Aviator Range	Phylon Rubber / Antistatic
6.	Alloy	Steele Range	Steel Toe Cap / Penetration resistant
7.	Tiny	Femme Duo Range	Women-specific / Ergonomic fit
8.	Avian	Plume Range	Lightweight EVA / General purpose
9.	Blitz	Rushh Range	High-ankle / Mining and construction
10.	Gravity	Pouring Range	Heat resistant / Foundry application
11.	Rocky	Swelter Range	Fire-retardant / High-temperature exposure
12.	Apogee	Zenith Range	Electrical shock resistant / Power sector
13.	I-Square	Deluge Range	Chemical and fuel resistant
14.	Trends	Gripp Range	Slip resistant / Oil and gas sector
15.	Cosmos Ultra	Rainwear Safety Range	PVC / Wet environment / Rain use

b) INDUSTRIES SERVED AND TYPICAL CUSTOMERS

Our Company caters to industries such as construction, oil & gas, mining, manufacturing, pharmaceuticals, automotive, and infrastructure sectors.

Our typical customers include corporate and institutional clients, industrial enterprises, contractors, and distributors requiring safety footwear for workforce protection.

c) SEGMENT REPORTING DETAILS AND THEIR REVENUE CONTRIBUTION FOR THE REPORTING PERIODS IN A TABULAR FORM (WHERE APPLICABLE);

Our Company operates in a single business segment, i.e., manufacturing and sale of industrial safety footwear. Accordingly, segment-wise reporting is not applicable.

d) KEY GEOGRAPHIES SERVED

The table below sets forth the revenue earned by our Company from domestic and international markets for the periods indicated. The geographic classification is based on the location of customers and may vary from period depending on business operation and demand.

(figures in ₹ lakhs, except otherwise provided)

Particulars	For the Fiscal year ended					
	FY 25-26		FY 24-25		FY 23-24	
	Amount	%	Amount	%	Amount	%
Export sales	1,560.90	7.58%	1,477.54	7.89%	1,598.53	8.93%
Domestic Sales	19,016.91	92.36%	17,241.30	92.02%	16,268.86	90.92%
SEZ Sale	12.50	0.06%	16.74	0.09%	27.01	0.15%
Revenue from operation	20,590.31	100.00%	18,735.58	100.00%	17,894.40	100.00%

Top 5 Countries:

(figures in ₹ lakhs, except otherwise provided)

Particulars	For the Fiscal year ended					
	FY 25-26		FY 24-25		FY 23-24	
	Amount	%*	Amount	%*	Amount	%*
India	18,923.33	91.90%	17,258.04	92.11%	16,295.87	91.07%
United Arab Emirates (UAE)	680.27	3.30%	474.85	2.53%	362.59	2.03%
Nigeria	362.08	1.76%	213.14	1.14%	112.97	0.63%
Israel	353.81	1.72%	160.67	0.86%	205.29	1.15%
Bahrain	81.53	0.40%	116.86	0.62%	290.74	1.63%

Top 5 States (Domestic Sales):

(figures in ₹ lakhs, except otherwise provided)

Particulars	For the period and Fiscal year ended					
	FY 25-26		FY 24-25		FY 23-24	
	Amount	%*	Amount	%*	Amount	%*
Maharashtra	2,965.72	15.67%	2,847.41	16.5%	2,820.28	17.3%
Tamil Nadu	2,570.29	13.58%	2,124.47	12.3%	2,125.39	13.0%
Gujarat	2,517.04	13.30%	2,226.96	12.9%	2,237.72	13.7%
Uttar Pradesh	2,272.76	12.01%	1,985.07	11.5%	1,248.48	7.6%
Odisha	1,250.11	6.61%	1,011.24	5.9%	1,111.71	6.8%

e) REVENUE CONCENTRATION AMONG TOP 10 CUSTOMERS

The following are the details of Revenue earned from our top customers along with the percentage of the same to the Revenue from Operations during the indicated period:

(₹ in Lakhs unless stated in %)

Particulars	FY 25-26		FY 24-25		FY 23-24	
	Amount	%*	Amount	%*	Amount	%*
Top 1 customers	2,497.81	12.13%	1,979.15	10.56	1,995.11	11.15
Top 3 customers	4,738.18	23.01%	3,832.23	20.45	3,803.32	21.25
Top 5 customers	6,534.80	31.74%	5,388.84	28.76	5,286.05	29.54
Top 10 customers	9,823.36	47.71%	8,584.76	48.82	8,059.54	45.04

*As a percentage of revenue from operations

Note: Customers may vary across Fiscal years / period and does not refer to the same Customer across all Fiscal years /period.

f) KEY MANUFACTURING AND OTHER FACILITIES

Our Company's key facilities include its registered office located at Near Twelve Shops, Girwai Naka, A.B. Road, Gwalior, Madhya Pradesh – 474001, India, and its corporate office situated at 1209, Remi Commercio, Opp. Yash Raj Studios, Off Link Road, Andheri West, Mumbai, Maharashtra – 400053, India.

Our Company operates five manufacturing facilities across India, which are strategically located to support efficient production and logistics. These include:

- **Banmore Plant** – Plot No. 10, Behind IIDC Office, Banmore Industrial Area, District Morena, Madhya Pradesh, India

- **Kanpur Dadanagar Plant** – 27-B/2, Co-Operative Industrial Estate, Dada Nagar, Kanpur Nagar, Uttar Pradesh – 208022, India
- **Kanpur Jajmau Plant** – 102/88, A-4, Wajidpur, Jajmau, Kanpur Nagar, Uttar Pradesh – 208010, India
- **Kanpur Banthar Plant** – Leather Technology Park, Plot No. B-48 to 50 and B-60 to 62, Banthar, Unnao, Uttar Pradesh – 209862, India
- **Kanpur Dadanagar** – 27-B, Co-Operative Industrial Estate, Dada Nagar, Kanpur, Uttar Pradesh – 208022, India

g) OUR STRENGTHS

Our Company has strong manufacturing capabilities with large-scale facilities enabling consistent and efficient production. It has adopted automation and digital systems to improve process control and operational efficiency. Our Company has established a recognized brand in the safety footwear market, known for quality and compliance. It offers a diversified product range catering to multiple industries and safety requirements. Its in-house research and development support continuous product improvement. Our Company maintains long-term relationships with institutional customers through reliable service and delivery. Additionally, its focus on cost and process management ensures operational efficiency and competitive pricing in the market.

h) OUR STRATEGIES

Our Company's growth strategy focuses on capacity expansion and strengthening manufacturing infrastructure to meet rising demand. It aims to enhance automation and adopt advanced technologies to improve efficiency and consistency in production. Our Company emphasizes product innovation and diversification through continuous research and development, catering to various industrial sectors and safety standards. It also plans to expand its domestic presence and explore export opportunities to broaden its market reach. Additionally, the Company focuses on brand building and maintaining strong customer relationships through consistent service, participation in industry events, and effective after-sales support.

For detailed information on our business activities, see "Our Business" on page 129 of the Draft Red Herring Prospectus.

SUMMARY OF THE INDUSTRY

India's industrial and manufacturing sector has witnessed steady growth in recent years and is expected to continue expanding, supported by infrastructure development, industrialization, and increasing focus on workplace safety. With a large workforce and growing economic activity, India has emerged as a key market for industrial safety products, including safety footwear. The demand is driven by sectors such as construction, oil & gas, mining, manufacturing, pharmaceuticals, and heavy engineering, where safety compliance is critical. The industry comprises a mix of organized and unorganized players, including domestic manufacturers and international brands, catering to diverse customer requirements.

The safety footwear industry is also witnessing increasing adoption of advanced manufacturing technologies and automation. Companies are transitioning from traditional manual production processes to automated and precision-driven systems to improve efficiency, consistency, and scalability. The use of modern machinery, robotic systems, and digital monitoring tools has enhanced production capabilities and quality standards. Additionally, manufacturers are focusing on product innovation, use of specialized materials, and compliance with international safety standards such as IS, EN, and ASTM. This shift reflects a broader industry trend towards technology-driven manufacturing, improved product quality, and alignment with global safety and sustainability requirements.

For detailed information on our business activities, please refer chapter titled "Industry Overview" on page 96 of the Draft Red Herring Prospectus.

OUR PROMOTERS

As on the date of this Draft Abridged Prospectus our Company has 2 (Two) Promoters:

S. No.	Name of the Promoters	Category	Number of Equity Shares
1.	Nitin Tiwari	Individual	1,02,23,250
2.	Ruchi Tiwari	Individual	30,60,000
	Total		1,32,83,250

Nitin Tiwari is the Promoter and Managing Director of our Company. He holds a Bachelor's degree in Engineering (Electronics & Telecommunication) from Jiwaji University, Gwalior and has over 30 years of experience in the leather and safety footwear industry. He commenced his entrepreneurial journey with a partnership firm engaged in manufacturing of safety footwear, which was subsequently converted into the Company in 2016. He is responsible for overall management, strategic planning and supervision of operations. He has been associated with the Company since its incorporation and was re-appointed as Managing Director on January 20, 2021 and further on January 19, 2026.

Ruchi Tiwari is the Promoter and Director of our Company. She has completed her Higher Secondary education. She has over 20 years of experience in manufacturing Industry (particularly in leather and safety footwear), business administration and organizational management. She plays an important role in the Company's strategic planning, policy formulation and operational oversight. She contributes towards strengthening corporate governance practices and improving operational efficiency of the Company. As a director, she provides guidance on organizational development and supports the management in achieving sustainable growth and maintaining quality standards. She has been associated with the Company since Inception.

For detailed information on our promoters and promoter group, please refer chapter titled **"Our Promoters and Promoter Group"** on page 177 of the Draft Red Herring Prospectus.

OBJECTS OF THE ISSUE

Our Company proposes to utilize the proceeds of the Issue ("Gross Proceeds"), after deduction of Issue related expenses ("Net Proceeds"), for the following objects:

1. Funding capital expenditure requirements for the installation of solar power plant,
2. Funding capital expenditure requirements towards installation of additional machinery,
3. Funding incremental working capital requirements of our Company,
4. Funding inorganic growth through unidentified acquisitions and other strategic initiatives and General corporate purposes (collectively referred to herein as the **"Objects"**)

1. Funding capital expenditure requirements for the installation of solar power plant

Our Company proposes to utilize an aggregate amount of ₹362.40 lakhs from the Net Proceeds towards funding the capital expenditure for installation of solar power plants at three (3) of its manufacturing facilities. The proposed installations are intended to optimize energy consumption, reduce dependence on conventional grid-based electricity, and result in cost efficiencies in power consumption. In addition, the deployment of solar power infrastructure is expected to enhance operational efficiency and support environmentally sustainable manufacturing practices, thereby contributing to the long-term growth and resilience of the business.

The breakdown of such estimated costs is set forth below:

Sr. No.	Description	Proposed Capacity	Total Estimated Cost (in ₹ lakhs)
1	Grid Connected Roof Mounted Power Plant at ACME Gwalior	500KWp	165.00
2	Grid Connected Roof Mounted Power Plant at ACME Banthar	400KWp	138.00
3	Grid Connected Roof Mounted Power Plant at ACME Banmore	180KWp	59.40
	Total	1,080KWp	362.40

*As per the quotations received from **"Sun N Sand Energies Limited"** (GSTIN 29AAFFS5552C1Z6) dated February 25, 2026 valid till August 25, 2026.

2. Funding capital expenditure requirements for the purchase of equipment/machineries

The Company proposes to utilize an aggregate amount of ₹895.62 lakhs from the Net Proceeds towards funding capital expenditure for the procurement and installation of plant and machinery. The proposed investment includes acquisition of key equipment such as Knife Cutting Machine, Professional Nesting Station, Foaming Pouring Machine, Upper Link Molding Conveyor, and Air Oven, among others, which are intended to strengthen the Company's manufacturing infrastructure.

The proposed addition of machinery is aimed at enhancing production capabilities, improving process efficiencies, and supporting the Company's future growth requirements. The deployment of advanced and specialized equipment is expected to enable better utilization of resources, reduction in manual intervention, improved product consistency, and optimization of production timelines.

Sr. No.	Name of the Machinery/ Equipment	Quantity	Total Estimated Cost (in ₹ lakhs)	Potential Vendor	Date of Quotation	Validity
1	Knife cutting machine	4	151.27	GBOS Automate Inc.	February 24, 2026	1 year
2	Professional Nesting station	6	255.91	GBOS Automate Inc.	February 24, 2026	1 year
3	Knife Cutting Machine	6	392.39	GBOS Automate Inc.	February 24, 2026	1 year
4	Foaming Pouring Machine	2	75.16	Wenzhou Sogu Technology Co., Ltd	March 09, 2026	1 Year
5	Upper Link Molding Conveyor	1	18.11	Wenzhou Sogu Technology Co., Ltd	March 09, 2026	1 Year
6	Air Oven	1	2.79	Wenzhou Sogu Technology Co., Ltd	March 09, 2026	1 Year

3. To meet out the expenses of Working Capital Requirement

Our Company proposes to utilize an amount of up to ₹800.00 lakhs from the Net Proceeds towards meeting its incremental working capital requirements. The working capital requirements of the Company arise primarily on account of procurement of raw materials, maintenance of inventory levels, credit extended to customers, and day-to-day operational expenses in the ordinary course of business.

Historically, the Company has met its working capital requirements through a combination of internal accruals, equity contributions, and borrowings from banks and financial institutions. In line with the anticipated growth in operations and scale of business, the Company expects an increase in its working capital requirements. Accordingly, the proposed utilisation of Net Proceeds towards working capital is intended to support such growth, ensure adequate liquidity, and facilitate smooth business operations without constraints.

For further details of the working capital facilities currently availed by our Company, refer chapter and section titled “**Financial Indebtedness**” and “**Financial Information**” beginning on pages 187 and 184 of the Draft Red Herring Prospectus, respectively.

For detailed information on about the objects of the Issue, please refer chapter titled “**Object of the Issue**” on page 71 of the Draft Red Herring Prospectus.

PRE AND POST ISSUE SHAREHOLDING OF PROMOTER(S), MEMBERS OF PROMOTER GROUP AND TOP 10 SHAREHOLDERS

S. No.	Pre-Issue shareholding as at the date of DRHP ⁽²⁾			Post-Issue shareholding as at date of Allotment ⁽³⁾			
	Shareholders	Number of Equity Shares ⁽²⁾	Shareholding (in %) ⁽²⁾	At the lower end of the price band (₹ ●)		At the upper end of the price band (₹ ●)	
				Number of Equity Shares ⁽²⁾	Shareholding (in %) ⁽²⁾	Number of Equity Shares ⁽²⁾	Shareholding (in %) ⁽²⁾
PROMOTER & PROMOTER GROUP							
1	Nitin Tiwari	1,02,23,250	72.85%	[●]	[●]%	[●]	[●]%
2	Ruchi Tiwari	30,60,000	21.81%	[●]	[●]%	[●]	[●]%
3	Aryan Tiwari	31,200	0.22%	[●]	[●]%	[●]	[●]%
	TOTAL	13,314,450	94.88%	[●]	[●]%	[●]	[●]%
ADDITIONAL TOP 10 SHAREHOLDERS (OTHER THAN PROMOTERS)							
1	Manoj Agarwal	1,02,630	0.73%	[●]	[●]%	[●]	[●]%
	Sanjay Popatlal Jain	1,02,630	0.73%	[●]	[●]%	[●]	[●]%
	Jignesh Amrutlal Thobhani	1,02,630	0.73%	[●]	[●]%	[●]	[●]%
2	Santosh Rani	52,640	0.38%	[●]	[●]%	[●]	[●]%
	HBPA Tradex Private Limited	52,640	0.38%	[●]	[●]%	[●]	[●]%
3	Manish Kumar	36,840	0.26%	[●]	[●]%	[●]	[●]%
4	Jayesh Indravadan Shah	26,460	0.19%	[●]	[●]%	[●]	[●]%
5	Parul Jayesh Shah	26,460	0.19%	[●]	[●]%	[●]	[●]%
6	Vishal Jayesh Shah	26,040	0.19%	[●]	[●]%	[●]	[●]%
7	Manisha Ashutosh Maroo	21,450	0.15%	[●]	[●]%	[●]	[●]%
8	Ajit Kumar	15,780	0.11%	[●]	[●]%	[●]	[●]%
	Himadri Agarwal Sharma	15,780	0.11%	[●]	[●]%	[●]	[●]%
	Sandeep Aggarwal	15,780	0.11%	[●]	[●]%	[●]	[●]%
	Prosperity Catalyst Private Limited	15,780	0.11%	[●]	[●]%	[●]	[●]%
9	Vinita Bhardwaj	15,750	0.11%	[●]	[●]%	[●]	[●]%
10	Rahul Gupta	15,720	0.11%	[●]	[●]%	[●]	[●]%
	Seema Gehlot	15,720	0.11%	[●]	[●]%	[●]	[●]%
	Surbhi Rajak	15,720	0.11%	[●]	[●]%	[●]	[●]%
	TOTAL	6,76,450	4.82%	[●]	[●]%	[●]	[●]%
	Grand Total	1,39,90,900	99.70%	[●]	[●]%	[●]	[●]%

*As on the date of Draft Red Herring Prospectus we have total 26 shareholders, out of which only 23 are Public Shareholders.
^Subject to finalization of basis of allotment.

Notes:

1. The Promoter Group shareholders is Aryan Tiwari.
2. Includes all options that have been exercised until date of prospectus and any transfers of equity shares by existing shareholders after the date of the pre-issue and price band advertisement until date of prospectus.
3. Based on the Issue price of ₹ [●] and subject to finalization of the basis of allotment.

For detailed information on about the capital structure of our Company, please refer chapter titled “**Capital Structure**” on page 57 of the Draft Red Herring Prospectus.

SUMMARY OF RESTATED FINANCIAL INFORMATION

(₹ in lakhs unless otherwise stated)

Particulars	As at and for the financial year ended on		
	March 31, 2026	March 31, 2025	March 31, 2024
Equity Share Capital	467.75	467.75	445.91
Net Worth ⁽¹⁾	5,276.79	4,691.07	4,195.65
Revenue	20,590.31	18,735.58	17,894.40
EBIDTA	1,515.19	984.89	1,455.08
Profit After Tax	585.73	80.42	756.48
Earnings Per Share (₹ per share)			
- Basic ⁽²⁾	4.17	17.19	169.65
- Diluted ⁽³⁾	4.17	17.19	169.65
Return on Equity/Networth ⁽⁴⁾	11.75%	1.81%	19.82%
Net Asset Value ⁽⁵⁾ (₹ per share)	37.60	1,002.89	940.91
Total borrowings ⁽⁶⁾	5,804.58	4,964.81	4,450.96
Cash flow from operating activities	751.77	1,253.21	1,087.72
Cash flow from investing activities	(1,209.19)	(1,845.56)	(1,529.09)
Cash flow from financing activities	521.47	25.37	4.47

Notes

- (1) Net worth means the aggregate value of the paid-up share capital and all reserves created out of the profits, securities premium account and debit or credit balance of profit and loss account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per the restated standalone balance sheet, but does not include reserves created out of revaluation of assets, write-back of depreciation and amalgamation in accordance with Regulation 2(1)(hh) of the SEBI ICDR Regulations.
- (2) Basic EPS (₹) = Restated net profit after tax, available for equity shareholders/Weighted average number of equity shares outstanding during the period/year.
- (3) Diluted EPS (₹) = Restated net profit after tax, available for equity shareholders / Weighted average number of diluted potential equity shares outstanding during the period/year
- (4) Return on Net Worth (%) = Restated PAT attributable to Equity Shareholders/ Average Net Worth X 100.
- (5) Net Asset Value per share (in ₹) Restated net worth at the end of the period/year / Number of equity shares outstanding at the end of the period/year.
- (6) Total borrowings consist of current and non-current borrowings.

For detailed information on about the financials of our Company, please refer chapter titled “**Financial Information**” on page 184 of the Draft Red Herring Prospectus.

SUMMARY OF KEY PERFORMANCE INDICATORS

A list of our KPIs for the Financial Years ended March 31, 2026, March 31, 2025 and March 31, 2024 is set out below:

(₹ in lakhs)

Metrics	Acme Universal Safezone 9 Limited		
	March 31, 2026	March 31, 2025	March 31, 2024
Revenue from operations ⁽¹⁾	20,590.31	18,735.58	17,894.40
Total Income ⁽²⁾	21,116.15	19,131.38	18,166.61
Revenue growth	9.90%	4.70%	13.46%
EBITDA ⁽³⁾	1,515.19	984.89	1,455.08
EBITDA (%) Margin ⁽⁴⁾	7.36%	5.26%	8.13%
PAT ⁽⁵⁾	585.73	80.42	756.48
PAT Margin ⁽⁶⁾	2.84%	0.43%	4.23%
Net worth ⁽⁷⁾	5,276.80	4,691.07	4,195.65
Return on Net Worth (in %) ⁽⁸⁾	11.75%	1.81%	19.82%

Metrics	Acme Universal Safezone 9 Limited		
	March 31, 2026	March 31, 2025	March 31, 2024
Total debt ⁽⁹⁾	5,804.58	4,964.81	4,450.96
Debt / Equity Ratio (In times) ⁽¹⁰⁾	1.10	1.06	1.06
Basic EPS ⁽¹¹⁾	4.17	67.42	169.65
Diluted EPS ⁽¹¹⁾	4.17	67.42	169.65
Interest Coverage Ratio (in times) ⁽¹²⁾	1.80	0.73	3.91
Return on Capital Employed (in %) ⁽¹³⁾	5.54%	2.52%	12.48%

Source: The Figures have been certified by our statutory auditors M/s Ramanand & Associates; Chartered Accountants vide their certificate dated July 27, 2026.

Notes:

- 1) Revenue from operations is the total revenue generated by the Company except other income
- 2) Total Income is the total revenue generated by the Company including other income
- 3) EBITDA is calculated as Profit before tax + Depreciation + Interest Expenses – Other Income
- 4) EBITDA Margin' is calculated as EBITDA divided by Revenue from Operations
- 5) PAT is calculated as Profit before tax - Tax Expenses
- 6) PAT Margin is calculated as PAT for the year divided by Revenue from Operations
- 7) Total Equity (Net worth) has been computed as the aggregate of share capital and reserves and surplus (excluding revaluation reserves, if any) of our Company.
- 8) Return on Net Worth is ratio of Profit after Tax and Average Net Worth
- 9) Total debt = Long-term Borrowings + Short-term Borrowings
- 10) Debt- equity ratio is calculated by dividing total debt by total equity.
- 11) Basic EPS and Diluted EPS calculations are in accordance with Accounting Standard 20 (AS-20) 'Earnings per Share', notified under Section 133 of Companies Act, 2013 read together along with paragraph 7 of the Companies (Accounts) Rules, 2014.
- 12) Interest Coverage ratio is calculated by dividing a company's earnings before interest and taxes (EBIT) by its interest expense during a given period.
- 13) Return on Capital Employed is calculated as EBIT divided by capital employed, which is defined as shareholders' equity plus total debt.

For detailed information, please refer chapter titled “Basis for Issue Price” on page 86 of the Draft Red Herring Prospectus.

RISK FACTORS

Top 10 risk factors of our Company are as follows:

1. Our Offices and Plants are located on leased premises and any disruption in these lease arrangements could adversely affect our business, operations, and financial performance.
2. Significant portion of our revenue has been generated from some states of India, any loss of business from these states may adversely affect our revenues and profitability.
3. Our revenue is highly concentrated among a small number of customers, with the top 10 customers accounting for 47.71% for the Financial Years ended on March 31, 2026, any reduction in business from these key clients, may cause significant revenue disruption..
4. Our failure to perform in accordance with the standards prescribed in work order of our client could result in loss of business or payment of liquidated damages.
5. Certain statutory approvals required for our manufacturing operations are pending and any delay or refusal in obtaining the same may adversely affect our operations
6. If we experience insufficient cash flows from our operations or are unable to borrow to meet our working capital requirements, it may materially and adversely affect our business, results of operations and cash flows.
7. We are exposed to credit risk from our customers and the recoverability of our trade receivables is subject to uncertainties.
8. Delays in depositing statutory dues including GST, Provident Fund or ESIC contributions may expose us to penalties and regulatory action.
9. We are dependent on our Individual Promoters, the Key Managerial Personnel and the Senior Management Personnel and the loss of, or our inability to hire, retain, train, and motivate qualified personnel could adversely affect our business, results of operations and financial condition.
10. High dependence on key raw materials (PU/PVC Compound, Leather, Steel Toe Caps) subject to commodity price volatility and import dependency may adversely impact our cost structures and margins.

For more detailed, please refer chapter titled “Risk Factors” on page 26 of the Draft Red Herring Prospectus.

WEIGHTED AVERAGE COST OF ACQUISITION (“WACA”)

The details of weighted average cost of acquisition of shares for promoter and selling shareholders

Particulars	Criminal proceedings	Civil litigations	Other pending material litigations	Actions by statutory and regulatory authorities	Disciplinary actions by SEBI or Stock Exchanges	Tax Proceedings	Aggregate amount involved (₹ in Lakhs) *
By our KMPs / SMPs	-	NA**	NA**	NA**	NA**	NA**	-
Against our KMPs / SMPs	-	NA**	NA**	NA**	NA**	NA**	-

*Matters pertaining to opposition of trade mark applications of the Company. Please refer to the chapter ‘**Outstanding Litigation and Material Developments**’ on page 200 of the DRHP.

For further details on the outstanding litigation proceedings, please refer to section titled “**Outstanding Litigation and Material Development**” on page 200 of the Draft Red Herring Prospectus.

The Equity Shares have not been and will not be registered under the U.S. Securities Act or any state securities laws in the United States, and, unless so registered, may not be offered or sold within the United States or to, or for the account or benefit of, U.S. Persons, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the U.S. Securities Act and applicable state securities laws in the United States. Our Company has not registered and does not intend to register under the U.S. Investment Company Act in reliance on Section 3(c)(7) of the U.S. Investment Company Act, and investors will not be entitled to the benefits of the U.S. Investment Company Act. Accordingly, the Equity Shares are only being offered and sold (i) to persons in the United States or to or for the account or benefit of, U.S. Persons, in each case to investors that are both “qualified institutional buyers” (as defined in Rule 144A under the U.S. Securities Act and referred to in the Draft Red Herring Prospectus as “U.S. QIBs” and, for the avoidance of doubt, the term U.S. QIBs does not refer to a category of institutional investor defined under applicable Indian regulations and referred to in the Draft Red Herring Prospectus as “QIBs”) and “qualified purchasers” (as defined under the U.S. Investment Company Act and referred to in the Draft Red Herring Prospectus as “QPs”) in transactions exempt from or not subject to the registration requirements of the U.S. Securities Act and in reliance on Section 3(c)(7) of the U.S. Investment Company Act; or (ii) outside the United States to investors that are not U.S. Persons nor persons acquiring for the account or benefit of U.S. Persons in “offshore transactions” as defined in, and in reliance on, Regulation S under the U.S. Securities Act and the applicable laws of the jurisdiction where those offers and sales occur. The Equity Shares may not be re-offered, re-sold, pledged or otherwise transferred except in an “offshore transaction” as defined in, and in reliance on, Regulation S to a person outside the United States and not known by the transferor to be a U.S. Person by pre-arrangement or otherwise (such permitted transactions including, for the avoidance of doubt, a bona fide sale on the NSE).