General information about company	
Scrip code*	532762
NSE Symbol*	ACE
MSEI Symbol*	NOTLISTED
ISIN*	INE731H01025
Name of company	ACTION CONSTRUCTION EQUIPMENT LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01 04 2026
Date of end of financial year	31 03 2027
Date of board meeting when results were approved	12 11 2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	29 10 2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	12-11-2026 13:00 HH:MM
End date and time of board meeting	12-11-2026 15:52 HH:MM
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	20-07-2026
Indicate Company website link for updated RPT policy of the Company	https://www.ace-cranes.com/public/front/pdf/ACE_RPT_Policy_20072026.pdf
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No

Amount in (Lakhs)

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

														Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.									
	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty									In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments					
Sr. No.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)	Notes
1	ACTION CONSTRUCTION EQUIPMENT LIMITED		VMS Equipment Private Limited		Mr Vijay Agarwal Mrs Mona Agarwal Mr Sorab Agarwal and Mrs Surbhi Garg are Directors	Sale of goods or services		6000.00	Audit committee has approved			2493.41	51.61	350.72										
2	ACTION CONSTRUCTION EQUIPMENT LIMITED		VMS Equipment Private Limited		Mr Vijay Agarwal Mrs Mona Agarwal Mr Sorab Agarwal and Mrs Surbhi Garg are Directors	Any other transaction	Purchase of Property plant and equipment	500.00	Audit committee has approved			4.25	0.00	0.00										
3	ACTION CONSTRUCTION EQUIPMENT LIMITED		VMS Equipment Private Limited		Mr Vijay Agarwal Mrs Mona Agarwal Mr Sorab Agarwal and Mrs Surbhi Garg are Directors	Any other transaction	Rent received	10.00	Audit committee has approved			2.22	0.00	0.00										
4	ACTION CONSTRUCTION EQUIPMENT LIMITED		Reachall India Private Limited		Mr Vijay Agarwal Mrs Mona Agarwal Mr Sorab Agarwal and Mrs Surbhi Garg are Directors	Sale of goods or services		6000.00	Audit committee has approved			14.81	0.00	0.00										
5	ACTION CONSTRUCTION EQUIPMENT LIMITED		Reachall India Private Limited		Mr Vijay Agarwal Mrs Mona Agarwal Mr Sorab Agarwal and Mrs Surbhi Garg are Directors	Purchase of goods or services		6000.00	Audit committee has approved			3106.04	14.42	-424.08										
6	ACTION CONSTRUCTION EQUIPMENT LIMITED		Reachall India Private Limited		Mr Vijay Agarwal Mrs Mona Agarwal Mr Sorab Agarwal and Mrs Surbhi Garg are Directors	Any other transaction	Rent received	25.00	Audit committee has approved			6.60	0.00	0.00										
7	ACTION CONSTRUCTION EQUIPMENT LIMITED		Asia Consolidated Private Limited		Mrs Mona Agarwal and Mrs Surbhi Garg are Directors	Any other transaction	Rent received	2.00	Audit committee has approved			0.17	0.00	0.00										
8	ACTION CONSTRUCTION EQUIPMENT LIMITED		Crane Kraft India Private Limited		Wholly owned subsdiary of Action Construction Equipment Limited	Sale of goods or services		6000.00	Audit committee has approved			2055.09	434.52	-37.44										
9	ACTION CONSTRUCTION EQUIPMENT LIMITED		Namo Metals		Namo Metals is a partnership firm of the Company with 10 percent holding of Mrs Mona Agarwal	Investment		100.00	Audit committee has approved			5.96	0.00	0.00										
10	ACTION CONSTRUCTION EQUIPMENT LIMITED		Namo Metals		Namo Metals is a partnership firm of the Company with 10 percent holding of Mrs Mona Agarwal	Any other transaction	Drawings	100.00	Audit committee has approved			9.00	0.00	0.00										
11	ACTION CONSTRUCTION EQUIPMENT LIMITED		Namo Metals		Namo Metals is a partnership firm of the Company with 10 percent holding of Mrs Mona Agarwal	Any other transaction	Rent paid	50.00	Audit committee has approved			12.00	0.00	0.00										
12	ACTION CONSTRUCTION EQUIPMENT LIMITED		ACE Emergency Response Service Trust		Mr Vijay Agarwal Mrs Mona Agarwal and Mr Sorab Agarwal are trustee	Any other transaction	Rent Received	50.00	Audit committee has approved			0.78	0.00	0.15										
13	ACTION CONSTRUCTION EQUIPMENT LIMITED		ACE Emergency Response Service Trust		Mr Vijay Agarwal Mrs Mona Agarwal and Mr Sorab Agarwal are trustee	Any other transaction	CSR Paid	2000.00	Audit committee has approved			234.78	0.00	0.00										
14	ACTION CONSTRUCTION EQUIPMENT LIMITED		ACE Kato Private Limited		Joint Venture Between ACE & KATO	Sale of goods or services		10000.00	Audit committee has approved			79.38	0.00	147.60										During the current quarter ended 30 September 2026, pursuant to the Investment and Shareholders' Agreement dated 11 March 2026 entered into between the Company and Kato Works Co., Ltd., Japan ("KATO"), the Company completed the transfer of its Heavy Cranes business undertaking to ACE KATO Private Limited ("ACE KATO") on a slump sale basis as a going concern. Upon completion of the transfer, the Company and KATO each hold 50% interest in ACE KATO. As ACE KATO is dependent on the Company and KATO for their continous operations and its ability to generate cash flows to settle its obligations, ACE KATO is classified as a joint operation as per Ind AS 111. In accordance with Ind AS 111, the Company has accounted for its interest in ACE KATO in its unaudited standalone and consolidated financial results. Pursuant to the slump sale, as mentioned above, the Company has transferred net assets having a carrying value of INR 1,970 lakhs and in return received equity shares of ACE KATO having fair value of INR 11,970 lakhs, resulting into a gain of INR 5,000 lakhs (representing the gains only to the extent of the other parties' interests in the joint operation) which has been disclosed under Exceptional items in the unaudited standalone and consolidated financial results
15	ACTION CONSTRUCTION EQUIPMENT LIMITED		ACE Kato Private Limited		Joint Venture Between ACE & KATO	Any other transaction	Rent received	1000.00	Audit committee has approved			45.72	0.00	0.00										
16	ACTION CONSTRUCTION EQUIPMENT LIMITED		Mr Vijay Agarwal		Chairman and Managing Director	Remuneration			Remarks not applicable			262.60	19.93	24.66										
17	ACTION CONSTRUCTION EQUIPMENT LIMITED		Mrs. Mona Agarwal		Whole Time Director	Remuneration			Remarks not applicable			131.50	7.69	7.47										
18	ACTION CONSTRUCTION EQUIPMENT LIMITED		Mr Sorab Agarwal		Whole Time Director	Remuneration			Remarks not applicable			71.40	6.48	8.18										
19	ACTION CONSTRUCTION EQUIPMENT LIMITED		Mrs Surbhi Garg		Whole Time Director	Remuneration			Remarks not applicable			57.00	5.38	6.64										
20	ACTION CONSTRUCTION EQUIPMENT LIMITED		Mrs Surbhi Garg		Whole Time Director	Any other transaction	Rent paid	50.00	Audit committee has approved			13.20	0.00	0.00										
21	ACTION CONSTRUCTION EQUIPMENT LIMITED		Mr Avinash Prakash Gandhi		Independent Director	Any other transaction	Sitting Fees		Remarks not applicable			3.20	0.00	0.00										

Amount in (Lakhs)

														Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.									
	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty										In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments					
Sr. No.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)	Notes
22	ACTION CONSTRUCTION EQUIPMENT LIMITED		Dr Divya Singhal		Independent Director	Any other transaction	Sitting Fees		Remarks not applicable			2.50	0.00	0.00										
23	ACTION CONSTRUCTION EQUIPMENT LIMITED		Mr Shriniwas Vashisht		Independent Director	Any other transaction	Sitting Fees		Remarks not applicable			2.95	0.00	0.00										
24	ACTION CONSTRUCTION EQUIPMENT LIMITED		Dr Jagan Nath Chamber		Independent Director	Any other transaction	Sitting Fees		Remarks not applicable			2.95	0.00	0.00										
25	ACTION CONSTRUCTION EQUIPMENT LIMITED		Mr Rajan Luthra		Chief Financial Officer	Remuneration			Remarks not applicable			28.71	1.99	3.14										
26	ACTION CONSTRUCTION EQUIPMENT LIMITED		Mr Anil Kumar		Company Secretary and Compliance Officer	Remuneration			Remarks not applicable			9.35	0.94	1.61										
Total value of transaction during the reporting period												**8655.57**												

Notes:

1. The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.
2. Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
3. Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
4. For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall apply accordingly.
5. Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.
6. In case of a multi-year related party transaction:

a. The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column “Value of the related party transaction as approved by the audit committee”.
b. The value of the related party transaction ratified by the audit committee shall be disclosed in the column “Value of the related party transaction ratified by the audit committee”.
c. The value of the related party transaction undertaken in the reporting period shall be reported in the column “Value of related party transaction during the reporting period”.

7. "Cost" refers to the cost of borrowed funds for the listed entity. 8. Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all shareholders/ public shall also be reported.