



**ACE EDUTREND LTD.**

**Date: 14/11/2025**

**To,**  
**The BSE Limited**  
Department of Corporate Services,  
25th Floor, P J Towers,  
Dalal Street, Mumbai – 400001.

**Script Code: 530093      ISIN: INE715F01014**

**Sub: Certificate pursuant to Regulation 33(2) of the SEBI Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.**

I, the Undersigned, in my respective capacity as Managing Director and CFO of the company to the best of my knowledge and belief certify that the Un-Audited Standalone Financial Results for the Quarter and half year ended 30th September, 2025, do not contain the false or misleading statement or figures and do not omit any material fact which may make the statement or figures contained therein misleading.

The Declaration is given in compliance to Regulation 33(2) of the SEBI Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.

Request you to kindly take this declaration on your records.

**For ACE Edutrend Limited**

**Rohan Mohan Agarwal**  
**Managing Director**  
**DIN: 08592184**

# ASHA & ASSOCIATES

Chartered Accountants



3A BIGJOS TOWER, NETAJI SUBHASH PLACE,  
PITAM PURA, DELHI DELHI 110034  
Ph. 9811906784, 11-41814948  
caashataneja@yahoo.com

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

To,

THE BOARD OF DIRECTORS  
ACE EDUTREND LIMITED  
812 AGGARWAL CYBER PLAZA -1  
NETAJI SUBHASH PLACE PITAMPURA DELHI

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of ACE EDUTREND LIMITED ('the Company') for the quarter ended 30<sup>th</sup> September 2025 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion



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

For **Asha & Associates**

FRN: 024773N

Chartered Accountants



(CA Asha Taneja

M. No. 096107

Date 14.11.2025

Place: New Delhi

UDIN: 25096107BMOYYN3870



ACE EDUTREND LIMITED							
Regd. Office: 812 Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Shakur Pur I Block, North West Delhi, Delhi, India, 110034							
Email Id: csaceindia@gmail.com, Website: www.aceedutrend.co.in							
CIN: L29299DL1993PLC201811, Ph: 011-25702148							
Statement of Un-audited Financial Results for the Quarter and Half year ended 30th September, 2025							
S. No.	Particulars	Quarter Ended			Half year ended		(Amount in millions except EPS)
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	Year ended
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	31-Mar-25 Audited
I	Revenue from operations	-	-	-	-	-	-
II	Other Income	-	-	-	-	-	0.04
III	<b>Total Revenue from operations (net) (I+II)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.04</b>
IV	<b>Expenses</b>						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of Stock-in -Trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expense	0.10	0.01	0.15	0.11	0.28	0.46
	(e) Finance Costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other expenses	0.05	0.44	3.42	0.49	3.49	5.54
	<b>Total Expenses</b>	<b>0.15</b>	<b>0.45</b>	<b>3.57</b>	<b>0.60</b>	<b>3.76</b>	<b>6.00</b>
V	<b>Profit/ (Loss) Before Exceptional and Extraordinary Items and Tax (III-IV)</b>	<b>(0.15)</b>	<b>(0.45)</b>	<b>(3.57)</b>	<b>(0.60)</b>	<b>(3.76)</b>	<b>(5.97)</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/ (Loss) before extraordinary items and Tax (V-VI)</b>	<b>(0.15)</b>	<b>(0.45)</b>	<b>(3.57)</b>	<b>(0.60)</b>	<b>(3.76)</b>	<b>(5.97)</b>
VIII	Extraordinary items	-	-	-	-	-	-
IX	<b>Profit/ (Loss) before Tax (VII-VIII)</b>	<b>(0.15)</b>	<b>(0.45)</b>	<b>(3.57)</b>	<b>(0.60)</b>	<b>(3.76)</b>	<b>(5.97)</b>
X	<b>Tax Expenses</b>						
	- Current Tax	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	(0.67)
XI	<b>Profit/ (Loss) for the period from continuing operations (IX-X)</b>	<b>(0.15)</b>	<b>(0.45)</b>	<b>(3.57)</b>	<b>(0.60)</b>	<b>(3.76)</b>	<b>(6.63)</b>
XII	<b>Net Profit/ (Loss) from discontinuing operation (before Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	Tax Expense of discontinuing operations	-	-	-	-	-	-
XIV	<b>Net Profit/ (Loss) from discontinuing operation after Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV	<b>Net Profit/ (Loss) for the Period (XI+XIV)</b>	<b>(0.15)</b>	<b>(0.45)</b>	<b>(3.57)</b>	<b>(0.60)</b>	<b>(3.76)</b>	<b>(6.63)</b>
XVI	Share of profit / (loss) of associates	-	-	-	-	-	-
XVII	Share of profit / (loss) of Minority Interest	-	-	-	-	-	-
XVIII	<b>Net Profit/ (Loss) after taxes, minority interest and share of profit/(loss) of associates</b>	<b>(0.15)</b>	<b>(0.45)</b>	<b>(3.57)</b>	<b>(0.60)</b>	<b>(3.76)</b>	<b>(6.63)</b>
XIX	Other Comprehensive Income	-	-	-	-	-	-
XX	<b>Total Comprehensive Income for the period (XVIII+XIX)</b>	<b>(0.15)</b>	<b>(0.45)</b>	<b>(3.57)</b>	<b>(0.60)</b>	<b>(3.76)</b>	<b>(6.63)</b>
XXI	Paid-up equity share capital (Face value of Rs.10/- per share)	91.61	91.61	91.61	91.61	91.61	91.61
XXII	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	-
XXIII	Earning Per Share (of ₹ 10/- each) (not annualised)						
	A) Basic	(0.02)	(0.05)	(0.39)	(0.07)	(0.41)	(0.72)
	B) Diluted						
<b>Notes:</b>							
1	The Statement of Unaudited Financial results for the Quarter & Half year ended September 30, 2025 have been reviewed by the audit committee and approved by the Board of directors at their respective meetings held on November 14, 2025, There are no qualifications in Limited Review Report issued by the auditor.						
2	The financial results for the quarter and half year ended September 30, 2025 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.						
3	There were no investor complaints pending during the Quarter ended September 30, 2025						
4	As the Company is mainly operating in one reportable business segment, hence the disclosure requirements of Indian Accounting Standard (Ind AS-108) "Operating Segment" is not applicable.						
5	The Previous Quarter ended figures have been re-grouped/ re-arranged, whenever necessary.						
6	There is no need to provide any reconciliation as required by the circular dated July 05, 2016, since there is no change in the figures due to transit from the						
<b>For ACE EDUTREND LIMITED</b>							
Place: New Delhi							
Date: 14.11.2025							
<b>ROHAN MOHAN AGARWAL</b> Managing Director DIN: 08592184							

<b>ACE EDUTREND LIMITED</b>			
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Email Id: csaceindia@gmail.com, Website: www.aceedutrend.co.in			
CIN: L29299DL1993PLC201811, Ph: 011-25702148			
<b>STATEMENT OF ASSETS AND LIABILITIES</b> (Amount in millions)			
	Particulars	30-09-2025 (Un-audited)	31-03-2025 (Audited)
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Property, Plant & Equipment	9.69	9.69
	(b) Financial Assets		
	(i) Investments		
	(ii) Loans	57.74	57.74
	(iii) Trade Receivables		-
	(c) Other Non current Assets		-
	(d) Deferred Tax Assets	2.32	2.32
	<b>Sub-total - Non-current assets</b>	<b>69.75</b>	<b>69.75</b>
2	<b>Current assets</b>		
	(a) Inventories		
	(b) Financial Assets		
	(i) Investments		
	(ii) Loans		
	(iii) Cash and Cash Equivalents	0.12	0.11
	(iv) Bank Balance other than (ii) above		
	(v) Trade Receivables	54.75	54.75
	(c) Other Current Assets	0.53	0.53
	(d) Current Tax Assets		
	<b>Sub-total - Current assets</b>	<b>55.40</b>	<b>55.39</b>
	<b>TOTAL - ASSETS</b>	<b>125.15</b>	<b>125.14</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	(a) Equity Share Capital	91.61	91.61
	(b) Other Equity	(11.26)	(10.66)
	<b>Sub-total - Equity</b>	<b>80.35</b>	<b>80.95</b>
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Trade Payables	28.51	27.89
	(b) Loans		
	(c) Deferred Tax Liabilities		
	<b>Sub-total - Non-current liabilities</b>	<b>28.51</b>	<b>27.89</b>
	<b>Current liabilities</b>		
	(a) Financial Liabilities	-	-
	(i) Trade Payables		
	(b) Provisions		
	(c) Other Current Liabilities	16.29	16.30
	<b>Sub-total - Current liabilities</b>	<b>16.29</b>	<b>16.30</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>125.15</b>	<b>125.14</b>
<b>For ACE EDUTREND LIMITED</b>			
Place: New Delhi		ROHAN MOHAN AGARWAL	
Date: 14.11.2025		Managing Director	
		DIN: 08592184	

**ACE EDUTREND LIMITED**

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**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025 (INDIRECT METHOD)**

(In millions)

<b>Particulars</b>	<b>HALF YEAR ENDED 30.09.2025</b>	<b>YEAR ENDED 31.03.2025</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Taxation	(0.60)	(5.97)
Add: Adjustment For		
Depreciation		
<b>Operatine Profit Before Working Capital Change</b>	<b>(0.60)</b>	<b>(5.97)</b>
Adjustment For		
(Increase)/decrease in Loans & Advances	-	-
(Increase)/decrease in Trade receivables	-	-
(Increase)/decrease in Other Current Assets	-	-
(Increase)/decrease in Inventories	-	-
(Increase)/decrease in Current Tax Assets	-	-
(Increase)/decrease in Other non current Assets	-	-
Increase/(decrease) in Trade Payables	0.62	-
Increase/(decrease) in Current Liabilities	(0.01)	5.86
Cash Generated from Operation	0.61	(0.11)
Less: Direct Tax		
<b>NET CASH FROM OPERATING ACTIVITIES (A)</b>	<b>0.01</b>	<b>(0.11)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Investment in bank deposits	-	-
Purchase of property, plant and equipments	-	-
<b>NET CASH FROM INVESTING ACTIVITIES (B)</b>	<b>-</b>	<b>-</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest Income	-	-
<b>NET CASH FROM FINANCING ACTIVITIES (C)</b>	<b>-</b>	<b>-</b>
<b>Net Changes in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>0.01</b>	<b>(0.11)</b>
Opening balance of Cash & Cash Equivalents	0.11	0.22
Closing Balance of Cash & Cash Equivalents	0.12	0.11
<b>NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT</b>	<b>0.01</b>	<b>(0.11)</b>

**For ACE EDUTREND LIMITED**

**Place: New Delhi**  
**Date: 14.11.2025**

**ROHAN MOHAN AGARWAL**  
**Managing Director**  
**DIN: 08592184**