

ACME RESOURCES LTD.

Office No. 984,9th Floor, Aggarwal Cyber Plaza-II, Netaji Subhash Place, Pitampura
New Delhi-110034, Phone: +91-11-42427183/27356756
E-mail: acmeresources@gmail.com; www.acmeresources.in
CIN: L65993DL1985PLC314861

Dated: 14.11.2024

To,
The Secretary
The Calcutta Stock Exchange Asso. Ltd.
7, Lyons Range
Kolkata – 700 001

To,
BSE Limited
P.J. Towers, Dalal Street,
Mumbai- 400 001

Sub: Submission of Unaudited Standalone and Consolidated Financial Results for the Quarter and Half year ended 30th September 2024.

Dear Sir/Madam

In terms of Regulation 33 of SEBI (Listing Obligation and Discloser Requirements) Regulation 2015, Please find enclosed a copy of Unaudited Standalone and Consolidated Financial Results for the Quarter and Half year ended 30th September 2024 duly approved by the Board of Directors in their meeting held on 14-11-2024.

The meeting of the Board of Directors commenced at 03:00 P.M. and concluded at 07:10 P.M.

Kindly acknowledge the receipt and oblige.

This is for your information and record please.

Thanking You,

Yours faithfully,

for Acme Resources Limited
For ACME RESOURCES LTD.



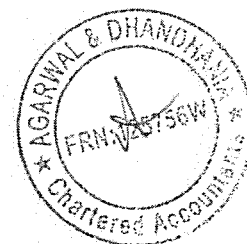
Vivek Chaturvedi
(Managing Director) Director

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF ACME RESOURCES LIMITED FOR THE QUARTER AND SIX MONTHS ENDED 30th SEPTEMBER 2024 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

To,

The Board of Directors of ACME Resources Limited

1. We have reviewed the accompanying standalone unaudited financial results of **Acme Resources Limited** ("the Company") for the quarter and six months ended 30th September 2024, (hereinafter referred to as "the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Financial Statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 unaudited standalone financial results read with notes therein, prepared in accordance with the applicable Indian Accounting Standards and other accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Obligations including the manner in which it is to be disclosed, or that it contains any material misstatement.

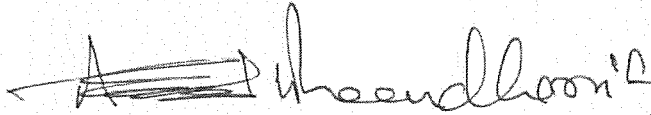


5. Emphasis of Matter:

We draw your attention to Note 4 to the standalone financial results, about the provisional attachment of inventory amounting to Rs. 543.92 Lakh of the Company in the financial year 2023-24.

Our conclusion on the Statement is not modified in respect of the above matter.

**For Agarwal & Dhandhania
Chartered Accountants
Firm's Registration Number - 125756W**



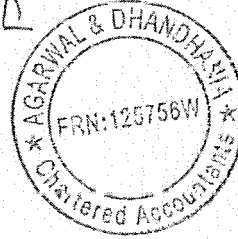
**(CA Alok Dhandhania)
Partner**

Membership Number - 111062

UDIN No. 24111062DKARUJ9769

Place of Signature: New Delhi

Date: 14th November 2024



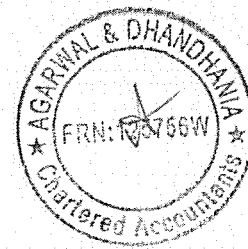
Acme Resources Limited

Registered office :- 984, 9th Floor, Aggarwal Cyber Plaza – II, Netaji Subhash Place, Pitampura, New Delhi - 110034

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2024

(Rs. In lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
	Revenue from operations						
(i)	Interest Income	171.85	95.79	116.93	267.64	261.71	411.74
(ii)	Sale of Property	-	-	-	-	-	-
(iii)	Sale of Shares	-	-	3.60	-	7.20	281.97
(iv)	Reversal of impairment of financial instruments	-	-	124.00	-	124.00	0.00
(v)	Others	-	-	-	-	-	-
(I)	Total Revenue from operations	171.85	95.79	244.53	267.64	392.91	693.71
(II)	Other Income	0.61	-	1.23	0.61	1.64	12.45
(III)	Total Income (I+II)	172.46	95.79	245.76	268.25	394.55	706.16
	Expenses						
(i)	Finance Costs	6.54	6.36	6.33	12.90	12.47	25.10
(ii)	Impairment on financial instruments	-	15.98	280.00	15.98	280.00	319.25
(iii)	Purchase of Stock-in-Trade	-	-	-	-	-	-
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	78.57
(v)	Employee Benefits Expenses	3.88	4.78	4.75	8.66	9.99	19.54
(vi)	Depreciation, amortization and impairment	0.08	0.09	0.25	0.17	0.36	0.43
(vii)	Others expenses	8.29	10.07	6.57	18.36	15.46	246.46
(IV)	Total Expenses	18.79	37.28	297.90	56.07	318.28	689.35
(V)	Profit / (loss) before exceptional items and tax (III-IV)	153.67	58.51	(52.14)	212.18	76.27	16.81
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	Profit/(loss) before tax (V+VI)	153.67	58.51	(52.14)	212.18	76.27	16.81
(VIII)	Tax Expense:						
(1)	Current Tax	38.73	19.11	26.04	57.84	59.04	131.00
(2)	Deferred Tax	(21.16)	(4.02)	(38.93)	(25.18)	(38.49)	(127.34)
(3)	Tax adjustment for earlier years	(27.88)	-	0.01	(27.88)	0.01	26.04
(IX)	Profit/(loss) for the period (VII-VIII)	158.98	43.42	(39.26)	202.42	55.71	(12.89)
(X)	Other Comprehensive Income						
(i)	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii)	Income tax relating to Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income	-	-	-	-	-	-
(XI)	Total Comprehensive Income for the period (IX+X)	158.98	43.42	(39.26)	202.42	55.71	(12.89)
(XII)	Paid-up equity share capital (face value Rs. 10/- per share)	2,574.40	2574.40	2574.40	2574.40	2574.40	2574.40
(XIII)	Other equity	-	-	-	-	-	4,318.13
(XIV)	Earnings per equity share (Not annualised for the interim periods)						
	Basic (Rs.)	0.62	0.17	(0.15)	0.79	0.22	(0.05)
	Diluted (Rs.)	0.62	0.17	(0.15)	0.79	0.22	(0.05)



Standalone Statement of Assets and Liabilities as on 30th September '2024

(Rs. In Lakhs)

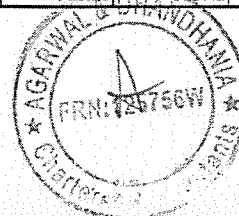
	Half Year Ended	
	As on Sep 30, 2024 (Unaudited)	As on Mar 31, 2024 (Audited)
A ASSETS		
1 FINANCIAL ASSETS		
(i) Cash and Cash Equivalents	22.92	19.14
(ii) Receivables	-	-
(iii) Loans	3,297.57	4,192.06
(iv) Investments	728.30	728.30
(v) Other financial assets	2,200.97	1,046.14
	6,249.76	5,985.64
2 NON FINANCIAL ASSETS		
(i) Inventories	681.97	681.97
(ii) Current tax assets (net)	133.50	127.41
(iii) Deferred tax assets (net)	924.90	899.72
(iv) Property plant and equipments	5.10	5.27
(v) Other non-financial assets	25.14	22.23
	1,770.61	1,736.60
TOTAL ASSETS	8,020.37	7,722.24
B LIABILITIES AND EQUITY		
1 FINANCIAL LIABILITIES		
(i) Payable		
(I) Trade Payable		
(I) Total outstanding dues of micro enterprises and small enterprises	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	5.30	30.00
(ii) Borrowings	326.13	322.02
(iii) Other financial liabilities	62.99	63.92
	394.50	424.80
2 NON-FINANCIAL LIABILITIES		
(i) Other Non-financial liabilities	530.92	404.91
	530.92	404.91
3 EQUITY		
(i) Equity Share Capital	2,574.40	2,574.40
(ii) Other Equity	4,520.55	4,318.13
	7,094.95	6,892.53
TOTAL EQUITY AND LIABILITIES	8,020.37	7,722.24

Notes:

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th November, 2024.


2 Unaudited Segment Wise Revenue, Results and Assets/Liabilities For the Quarter and Half Year ended September 30, 2024

Sr. No.	Particulars	Standalone					
		Quarter Ended			Half Year ended		Year Ended
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
1	Segment Revenue:						
	(a) NBFC Business	171.85	95.79	240.93	267.64	385.71	411.74
	(b) Property Trading	-	-	-	-	-	281.97
	(c) Others	0.61	-	4.83	0.61	8.84	12.45
	Total Income	172.46	95.79	245.76	268.25	394.55	706.16
2	Segment Results (Profit before tax and interest from each segment)						
	(a) NBFC Business	153.06	58.51	(56.97)	211.58	67.43	(199.04)
	(b) Property Trading	-	-	-	-	-	203.39
	(c) Others	0.61	-	4.83	0.61	8.84	12.45
	Total Profit Before Tax	153.67	58.51	(52.14)	212.18	76.27	16.81
3	Segment Assets						
	(a) NBFC Business	4,950.77	4,354.80	5,657.81	4,950.77	5,657.81	5,820.08
	(b) Property Trading	2,882.94	1,728.11	1,901.77	2,882.94	1,901.77	1,728.11
	(c) Unallocated	186.66	1,760.27	111.71	186.66	111.71	174.05
	Total Segment Assets	8,020.37	7,843.18	7,671.29	8,020.37	7,671.29	7,722.24
	Segment Liabilities						
	(a) NBFC Business	387.53	398.59	371.78	387.53	371.78	385.94
	(b) Property Trading	527.90	496.00	331.99	527.90	331.99	395.99
	(c) Unallocated	9.99	12.66	6.40	9.99	6.40	47.78
	Total Segment Liabilities	925.42	907.24	710.16	925.42	710.16	829.71

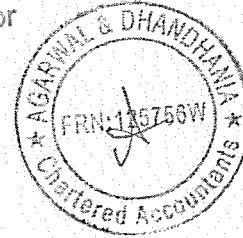


- 3 The Reserve Bank of India, under Scale Based Regulations (SBR) has categorised the Company in Base Layer (NBFC-BL) vide its circular dated September 30, 2022.
- 4 During F.Y. 2023-24, inventory, having book value of Rs. 543.92 lakh has been provisionally attached by Income Tax Department under section 132(9B) of the Income Tax Act 1961. Accordingly the Company is prohibited from transferring, creating any charge on or parting with possession (by way of sale, mortgage, gift exchange or any other mode of transfer whatsoever) of the properties in favour of any other person.
- 5 The figures for the previous quarter/period have been regrouped / rearranged wherever necessary to conform to the current period presentation.

By order of the Board
For ACME RESOURCES LTD.
For Acme Resources Limited


Vivek Chaturvedi
Managing Director
DIN-08027097

Director



Place : New Delhi
Date : 14th Nov, 2024

PART III – CASH FLOW STATEMENT

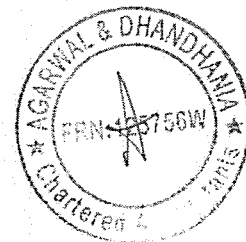
Standalone Cash Flow Statement for the period ended September 30, 2024

(Rs. in Lakhs)

Particulars	Half Year Ended	Half Year Ended
	30.09.2024 Unaudited	30.09.2023 Unaudited
A. Cash Flow from Operating Activities		
Profit before tax	212.18	76.27
Depreciation, amortization and impairment	0.17	0.36
Interest and Finance Charges	12.90	12.47
Impairment on loans	15.98	-
Operating profit before working capital changes	241.23	89.10
Decrease/(Increase) in Loans	878.54	157.83
Decrease/ (Increase) Trade receivables	-	-
Decrease/ (Increase) in Inventories	-	-
Decrease/ (Increase) in other financial assets	(1,154.83)	(310.55)
Decrease/ (Increase) in other non-financial assets	(2.91)	-
(Decrease)/ Increase in Payables	(33.48)	(1.48)
(Decrease)/ Increase in other financial and non-financial liabilities	125.08	7.45
(Decrease)/ Increase in Provisions	-	-
Cash generated from / (used in) operations before adjustments for interest and taxes paid	53.63	(57.65)
Interest Paid	(12.90)	(12.47)
Direct taxes paid (net of refunds)	(41.05)	(17.33)
Net Cash flows from /Used In Operating Activities (A)	(0.32)	(87.46)
B. Cash Flow from Investing Activities		
Proceeds from sale of Investments	-	1.07
Net Cash flows from /Used In Investing Activities (B)	-	1.07
C. Cash Flow from Financing Activities		
Repayment of Borrowings (Other than Debt Securities)	4.11	16.00
Net Cash flows from Financing Activities (C)	4.11	16.00
Net Increase / (Decrease) In Cash And Cash Equivalents (A+B+C)	3.78	(70.39)
Cash and Cash Equivalents at the beginning of the year	19.14	74.06
Cash And Cash Equivalents At The End Of The Year	22.92	3.68

Components of Cash and Cash Equivalents

Cash and cash equivalents at the end of the year	30.09.2024 Unaudited	30.09.2023 Unaudited
- Cash on hand	2.41	0.01
- Cheques and drafts on hand	-	-
- Balances with banks in current accounts	20.51	-
-Term deposits with original maturity up to 3 months	-	3.67
Total	22.92	3.68



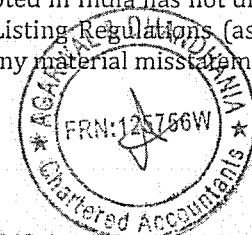
INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF ACME RESOURCES LIMITED FOR THE QUARTER AND SIX MONTHS ENDED 30th SEPTEMBER 2024 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

To the Board of Directors of ACME Resources Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Acme Resources Limited ("Holding Company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group") for the quarter and six months ended 30th September 2024, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.

We also performed procedures in accordance with circular no. CIR/CFD/CMD/1/44/2019 date March 29, 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2018 as amended, to the extent applicable.

4. The statement includes the results of the Holding Company and following subsidiaries:
 - a) Ojas Suppliers Limited
 - b) Atul Agro Pvt. Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the Statement prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of Listing Regulations (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. Emphasis of Matter: -

We draw your attention to Note 4 to the consolidated financial results, about the provisional attachment of inventory amounting to Rs. 543.92 Lakh of the Parent during the financial year 2023-24.

Our conclusion on the Statement is not modified in respect of the above matter.

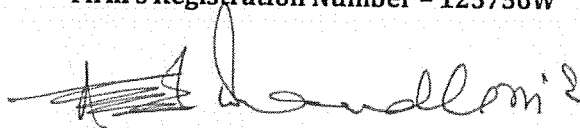
7. Other Matter:-

We did not review the interim financial results of two subsidiaries, (Ojas Suppliers limited and Atul Agro Pvt. Ltd.) included in the unaudited consolidated financial results, whose unaudited interim financial results include total assets of Rs. 9.749.98 lakhs as at 30th September, 2024, total revenue of Rs. 114.18 lakhs and 222.11 lakhs, total net profit after tax of Rs. 50.49 lakhs and 96.70 lakhs and total comprehensive income of Rs. 50.49 lakhs and 96.70 lakhs for the quarter and six months ended 30th September, 2024 respectively, as considered in the Statement.

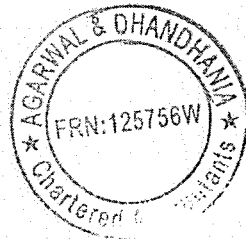
These interim financial results have been reviewed by another firm of Chartered Accountants whose Review Report, vide which they have issued an unmodified conclusion, have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of such other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

For Agarwal & Dhandhania
Chartered Accountants
Firm's Registration Number - 125756W



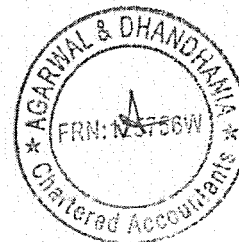
(CA Alok Dhandhania)
Partner
Membership Number - 111062
UDIN No. -24111062BKARUK8186
Place of Signature: New Delhi
Date: 14th November, 2024



Acme Resources Limited
Registered office :- 984, 9th Floor, Aggarwal Cyber Plaza – II, Netaji Subhash Place, Pitampura, New Delhi - 110034

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2024

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
	Revenue from operations						
(i)	Interest Income	242.18	166.95	191.11	409.13	403.88	695.93
(ii)	Sale of Shares	-	-	-	-	-	281.97
(iii)	Reversal of Impairment on Financial Instruments	-	-	124.00	-	124.00	-
(iv)	Rental Income	-	-	3.60	-	7.20	-
(v)	Others	-	-	-	-	-	-
(I)	Total Revenue from operations	242.18	166.95	318.71	409.13	535.08	977.90
(II)	Other Income	0.61	-	1.24	0.61	1.65	12.47
(III)	Total Income (I+II)	242.79	166.95	319.95	409.74	536.73	990.37
	Expenses						
(i)	Finance Costs	5.17	9.42	10.15	14.59	13.99	27.93
(ii)	Impairment on financial Instruments	1.23	18.42	280.00	19.65	280.00	334.93
(iii)	Purchase of Stock-in-Trade	-	-	-	-	-	-
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	78.57
(v)	Employee Benefits Expenses	6.34	6.26	5.77	12.60	12.05	24.46
(vi)	Depreciation, amortization and impairment	0.08	0.09	0.25	0.17	0.36	0.43
(vii)	Others expenses	9.60	11.44	8.65	21.04	18.77	260.46
(IV)	Total Expenses	22.42	45.63	304.82	68.05	325.17	726.78
(V)	Profit / (loss) before exceptional items and tax (III-IV)	220.37	121.32	15.13	341.69	211.56	263.59
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	Profit/(loss) before tax (V +VI)	220.37	121.32	15.13	341.69	211.56	263.59
(VIII)	Tax Expense:						
(1)	Current Tax	55.64	35.72	42.98	91.36	93.09	198.70
(2)	Deferred Tax	(21.16)	(4.02)	(38.93)	(25.18)	(38.49)	(127.64)
(3)	Tax adjustment for earlier years	(23.58)	-	0.32	(23.58)	0.32	21.24
(IX)	Profit/(loss) for the period (VII-VIII)	209.47	89.62	10.76	299.09	156.64	171.29
(X)	Share of Profit/(loss) of associates	-	-	-	-	-	-
(XI)	Profit/(Loss) Attributable to						
	Owners of the Company	209.24	89.52	10.80	298.96	156.72	171.03
	Non-Controlling Interest	0.23	(0.10)	(0.04)	0.13	(0.08)	0.26
(XII)	Other Comprehensive Income						
(i)	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income						
(XII)	Total Comprehensive Income for the period (IX+X)	209.47	89.62	10.76	299.09	156.64	171.29
(XIV)	Total Comprehensive Income attributable to						
	Owners of the Company	209.24	89.52	10.80	298.96	156.72	171.03
	Non-Controlling Interest	0.23	(0.10)	(0.04)	0.13	(0.08)	0.26
(XV)	Paid-up equity share capital (face value Rs. 10/- per share)	2,574.40	2,574.40	2,574.40	2,574.40	2,574.40	2,574.40
(XIV)	Other equity	-	-	-	-	-	10,154.06
(XVII)	Earnings per equity share (Not annualised for the interim periods)						
	Basic (Rs.)	0.81	0.35	0.04	1.16	0.61	0.65
	Diluted (Rs.)	0.81	0.35	0.04	1.16	0.61	0.65



Statement of Consolidated Assets and Liabilities as on 30th September '2024

(Rs. In Lakhs)

		Half Year Ended	Year Ended
		As on Sep 30, 2024	As on Mar 31, 2024
A	ASSETS		
1	FINANCIAL ASSETS		
	(i) Cash and Cash Equivalents	32.40	27.93
	(ii) Receivables	-	-
	(iii) Loans	7,567.78	8,352.81
	(iv) Investments	3,007.30	3,007.30
	(v) Other financial assets	2,203.25	1,047.97
		12,810.73	12,436.01
2	NON FINANCIAL ASSETS		
	(i) Inventories	681.97	681.97
	(ii) Current tax assets (net)	139.20	156.19
	(iii) Deferred tax assets (net)	1,156.94	1,131.76
	(iv) Property plant and equipments	5.15	5.33
	(v) Other non-financial assets	25.14	22.23
		2,008.40	1,997.48
	TOTAL ASSETS	14,819.13	14,433.49
B	LIABILITIES AND EQUITY		
1	FINANCIAL LIABILITIES		
	(i) Payables		
	(i) Trade Payable		
	(i) Total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.10	38.33
	(ii) Borrowings	1,183.64	1,173.54
	(iii) Other financial liabilities	62.54	67.72
		1,251.64	1,280.61
2	NON-FINANCIAL LIABILITIES		
	(i) Current Tax liabilities (Net)	-	-
	(ii) Other Non-financial liabilities	532.65	418.13
		532.65	418.13
3	EQUITY		
	(i) Equity Share Capital	2,574.40	2,574.40
	(ii) Other Equity	10,147.03	10,144.09
	(iii) Non-controlling Interest	6.42	6.29
		13,033.84	12,734.75
	TOTAL EQUITY AND LIABILITIES	14,819.13	14,433.49

Notes

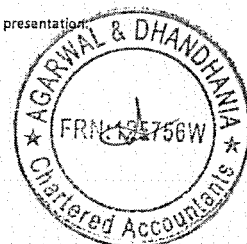
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th November, 2024.
- Unaudited Segment Wise Revenue, Results and Assets/Liabilities For the Quarter and Half Year Ended September 30, 2024

Sr. No.	Particulars	Consolidated					
		Quarter Ended			Half Year ended		
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
1	Segment Revenue:						
	(a) NBFC Business	242.18	166.95	315.11	409.13	527.88	695.93
	(b) Property Trading	-	-	-	-	-	281.97
	(c) Others	0.61	-	4.84	0.61	8.85	12.47
	Total Income	242.79	166.95	319.95	409.74	536.73	990.37
2	Segment Results (Profit before tax and interest from each segment)						
	(a) NBFC Business	219.76	121.32	10.29	341.08	202.71	172.55
	(b) Property Trading	-	-	-	-	-	78.57
	(c) Others	0.61	-	4.84	0.61	8.85	12.47
	Total Profit Before Tax	220.37	121.32	15.13	341.69	211.56	263.59
3	Segment Assets						
	(a) NBFC Business	11732.02	10,514.80	12,278.58	11,732.02	12,278.58	12,493.70
	(b) Property Trading	2885.22	1,728.11	1,901.78	2,885.22	1,901.78	1,728.11
	(c) Unallocated	201.90	5,051.63	118.61	201.90	118.61	211.68
	Total Segment Assets	14819.13	17,294.54	14,298.97	14,819.13	14,298.97	14,433.49
	Segment Liabilities						
	(a) NBFC Business	1244.32	3,230.71	1,205.75	1,244.32	1,205.75	1,259.16
	(b) Property Trading	527.91	496.00	331.99	527.91	331.99	395.99
	(c) Unallocated	13.06	14.49	41.13	13.06	41.13	43.58
	Total Segment Liabilities	1785.29	3,741.20	1,578.87	1,785.29	1,578.87	1,698.73

- The Reserve Bank of India, under Scale Based Regulations (SBR) has categorised the Company in Base Layer (NBFC-BL) vide its circular dated September 30, 2022.
- Inventory of Holding Company, having book value of Rs. 543.92 lakh has been provisionally attached by Income Tax Department under section 132(9B) of the Income Tax Act 1961. Accordingly the Holding Company is prohibited from transferring, creating any charge on or parting with possession (by way of sale, mortgage, gift exchange or any other mode of transfer whatsoever) of the properties in favour of any other person.
- The figures for the previous quarter/period have been regrouped / rearranged wherever necessary to conform to the current period presentation.

By order of the Board
For ACME RESOURCES LTD.

(Vish Chaturvedi)
Managing Director
DIN-08027097



Place : New Delhi
Date : 14th Nov, 2024

Director

PART III – CASH FLOW STATEMENT

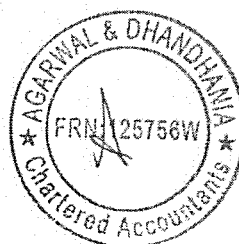
Consolidated Cash Flow Statement for the period ended September 30, 2024

(Rs. in Lakhs)

Particulars	Half Year Ended	Half Year Ended
	30.09.2024 Unaudited	30.09.2023 Unaudited
A. Cash Flow from Operating Activities		
Profit before tax	341.69	211.56
Depreciation, amortization and impairment	0.17	0.36
Interest paid on loans	14.59	13.99
Impairment on loans	19.65	280.00
Operating profit before working capital changes	376.10	505.91
Decrease/(Increase) in Loans	765.39	(192.21)
Decrease/ (Increase) Trade receivables		-
Decrease/ (Increase) in Inventories		-
Decrease/ (Increase) in other financial assets	(1,155.28)	(459.07)
Decrease/ (Increase) in other non-financial assets	(2.91)	-
(Decrease)/ Increase in Payables	(32.90)	(2.87)
(Decrease)/ Increase in other non-financial liabilities	114.53	(22.20)
(Decrease)/increase in other financial liabilities	(5.10)	10.87
Cash generated from / (used in) operations before adjustments for Interest and taxes paid	59.74	(159.65)
Interest paid	(14.59)	(13.99)
Direct taxes paid (net of refunds)	(50.78)	75.51
Net Cash flows from /Used In Operating Activities (A)	(5.63)	(98.13)
B. Cash Flow from Investing Activities		
Net proceeds of investments	-	1.07
Procurement of Property, Plant and Equipments		
Net Cash flows from /Used In Investing Activities (B)	-	1.07
C. Cash Flow from Financing Activities		
Repayment of Borrowings (Other than Debt Securities)	10.10	20.77
Net Cash flows from Financing Activities (C)	10.10	20.77
Net Increase / (Decrease) In Cash And Cash Equivalents (A+B+C)	4.47	(76.29)
Cash and Cash Equivalents at the beginning of the year	27.93	86.81
Cash And Cash Equivalents At The End Of The Year	32.40	10.53

Components of Cash and Cash Equivalents

	30.09.2024 Unaudited	30.09.2023 Unaudited
Cash and cash equivalents at the end of the year		
- Cash on hand	5.23	1.23
- Cheques and drafts on hand		-
- Balances with banks in current accounts	27.17	9.30
-Term deposits with original maturity up to 3 months		-
Total	32.40	10.53



ACME RESOURCES LTD.

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