

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: 11.11.2023

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 2023.

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 2023 duly approved by the Board of Directors in their meeting held on 11-11-2023.

The meeting of the Board of Directors commenced at 11:30 A.M. and concluded at 01:00 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 LIMITED REVIEW REPORT ON UNAUDITED STANDALONE
FINANCIAL RESULTS OF ACME RESOURCES LIMITED AS AT 30th SEPTEMBER 2023
PURSUANT TO THE REGULATION 33 of the SEBI (LISTING OBLIGATION AND
DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

To the Board of Directors of ACME Resources Limited

1. We have reviewed the Standalone quarterly financial results of **Acme Resources Limited** for the quarter and half year ended 30th September 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
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 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 express a conclusion 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. Those standards require that we plan and perform the review to obtain reasonable assurance about whether the financial results are free of material misstatements. A review includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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.



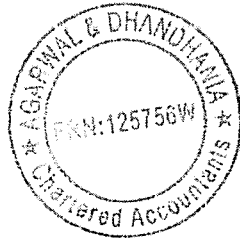
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of un-audited financial results, prepared in accordance with applicable Accounting Standards as specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 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 SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Place of Signature: New Delhi
Date: 11th November 2023



CA Alok Dhandhania
Partner
Membership Number - 111062
UDIN No. - 23111062BGUAN09695



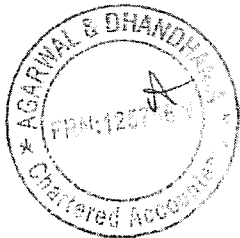
Acme Resources Limited

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, 2023

(Rs. In lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
	Revenue from operations						
(i)	Interest Income	116.93	144.78	87.64	261.71	190.60	329.75
(ii)	Sale of Property	-	-	-	-	49.00	1,338.00
(iii)	Rental Income	3.60	3.60	3.60	7.20	7.20	14.40
(iv)	Reversal of impairment of financial instruments	124.00	-	-	124.00	-	1023.50
(v)	Others	-	-	-	-	1.51	-
(I)	Total Revenue from operations	244.53	148.38	91.24	392.91	248.31	2,705.65
(II)	Other Income	1.23	0.41	0.56	1.64	39.56	0.62
(III)	Total Income (I+II)	245.76	148.79	91.80	394.55	287.87	2706.27
	Expenses						
(i)	Finance Costs	6.33	6.14	13.93	12.47	25.46	39.05
(ii)	Impairment on financial instruments	280.00	-	-	280.00	-	-
(iii)	Purchase of Stock-in-Trade	-	-	-	-	-	-
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	47.18	1,129.87
(v)	Employee Benefits Expenses	4.75	5.24	5.08	9.99	9.85	22.04
(vi)	Depreciation, amortization and impairment	0.25	0.11	0.04	0.36	0.42	0.48
(vii)	Others expenses	6.57	8.89	(7.51)	15.46	77.14	48.45
(IV)	Total Expenses	297.90	20.38	11.54	318.28	110.05	1239.89
(V)	Profit / (loss) before exceptional items and tax (III-IV)	(52.14)	128.41	80.26	76.27	177.82	1,466.38
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	Profit/(loss) before tax (V +VI)	(52.14)	128.41	80.26	76.27	177.82	1,466.38
(VIII)	Tax Expense						
(1)	Current Tax	26.04	33.00	30.12	59.04	55.12	114.00
(2)	Deferred Tax	(38.93)	0.44	13.42	(38.49)	13.65	225.84
(3)	Tax adjustment for earlier years	0.01	-	(0.60)	0.01	(0.60)	16.48
(IX)	Profit/(loss) for the period (VII-VIII)	(39.26)	94.97	37.32	55.71	109.65	1,110.06
(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)	(39.26)	94.97	37.32	55.71	109.65	1110.06
(XII)	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
(XIII)	Other equity	-	-	-	-	-	4,331.02
(XIV)	Earnings per equity share (Not annualised for the interim periods)						
	Basic (Rs.)	(0.15)	0.37	0.14	0.22	0.43	4.31
	Diluted (Rs.)	(0.15)	0.37	0.14	0.22	0.43	4.31



Standalone Statement of Assets and Liabilities as on 30th September '2023

(Rs. In Lakhs)

	Half Year Ended	Year Ended
	As on Sep 30, 2023 (Unaudited)	As on Mar 31, 2023 (Audited)
A ASSETS		
1 FINANCIAL ASSETS		
(i) Cash and Cash Equivalents	3.68	74.06
(ii) Receivables	-	-
(iii) Loans	3,928.58	4,086.41
(iv) Investments	713.99	715.06
(v) Other financials assets	1,345.59	1,035.04
	5,991.85	5,910.57
2 NON FINANCIAL ASSETS		
(i) Inventories	760.54	760.54
(ii) Current tax assets (net)	102.69	144.42
(iii) Deferred tax assets (net)	810.87	772.38
(iv) Property plant and equipments	5.34	5.71
(v) Other non-financial assets	-	-
	1,679.44	1,683.05
TOTAL ASSETS	7,671.29	7,593.62
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	2.07	3.55
(ii) Borrowings	317.55	301.55
(iii) Other financials liabilities	54.23	43.36
	373.85	348.46
2 NON-FINANCIAL LIABILITIES		
(i) Other Non-financials liabilities	336.31	339.74
	336.31	339.74
3 EQUITY		
(i) Equity Share Capital	2,574.40	2,574.40
(ii) Other Equity	4,386.72	4,331.02
	6,961.12	6,905.42
TOTAL EQUITY AND LIABILITIES	7,671.29	7,593.62

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11th November, 2023.
- The significant increase in economic activities post easing of lockdown by the state governments due to COVID -19 had resulted in improvement in business operations of the Company. During the quarter, the Company has not written off Loans by utilising the ECL provision on account of Covid 19.
- Unaudited Segment Wise Revenue, Results and Assets/Liabilities For the Quarter and Half Year ended September 30, 2023

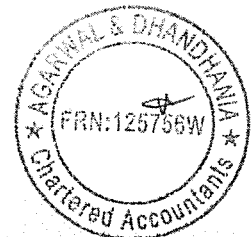
Sr. No.	Particulars	Standalone					
		Quarter Ended			Half Year ended		
		30/09/2023	30/06/2023	#####	30/09/2023	30/09/2022	31/03/2023
1 Segment Revenue							
(a) NBFC Business	240.93	144.78	87.64	385.71	192.11	1,353.25	
(b) Property Trading	-	-	-	-	49.00	1,338.00	
(c) Others	4.83	4.01	4.16	8.84	46.76	15.02	
Total Income	245.76	148.79	91.80	394.55	287.87	2,706.27	
2 Segment Results (Profit before tax and interest from each segment)							
(a) NBFC Business	(56.97)	124.40	76.10	67.43	129.24	1,243.23	
(b) Property Trading	-	-	-	-	40.82	208.13	
(c) Others	4.83	4.01	4.16	8.84	7.76	15.02	
Total Profit Before Tax	(52.14)	128.41	80.26	76.27	177.82	1,466.38	
3 Segment Assets							
(a) NBFC Business	5,657.81	5,466.67	3,979.24	5,657.81	3,979.24	5,665.67	
(b) Property Trading	1,901.77	2,105.27	2,982.85	1,901.77	2,982.85	1,703.77	
(c) Unallocated	111.71	251.34	160.11	111.71	160.11	224.18	
Total Segment Assets	7,671.29	7,823.28	7,122.20	7,671.29	7,122.20	7,593.62	
Segment Liabilities							
(a) NBFC Business	371.78	366.80	799.75	371.78	799.75	344.91	
(b) Property Trading	331.99	331.99	406.99	331.99	406.99	331.99	
(c) Unallocated	6.40	10.10	10.44	6.40	10.44	11.31	
Total Segment Liabilities	710.16	708.89	1,217.18	710.16	1,217.18	688.21	

- 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.
- The Company invoked resolution plans to relieve COVID-19 pandemic related stress to eligible borrowers. The resolution plans were based on the parameters laid down in the resolution policy approved by the Board of Directors of the Company and in accordance with the guidelines issued by the RBI on August 6, 2020 and May 5, 2021. No customer availed the resolution plan as per RBI policy. So, disclosure as per the format prescribed as per the notification no. RBI/2020-21/16 DOR.NO.BP.BC/3/21.04.048/2020-21 dated August 6, 2020 and RBI/2021-22/31/DOR.STR.REC.11 /21.04.048/2021-22 dated May 05, 2021 are not required.
- The figures for the previous quarter/period have been regrouped / rearranged wherever necessary to conform to the current period presentation.

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


Manoj Chaturvedi
Managing Director
DIN-08027097

Director

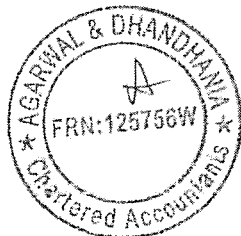


PART III – CASH FLOW STATEMENT

Standalone Cash Flow Statement for the period ended September 30, 2023

(Rs. in Lakhs)

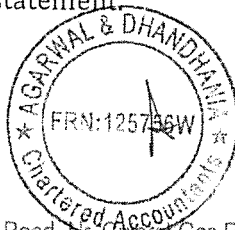
Particulars	Half Year Ended	Half Year Ended
	30.09.2023 Unaudited	30.09.2022 Unaudited
A. Cash Flow from Operating Activities		
Profit before tax	76.27	177.82
Depreciation, amortization and impairment	0.36	0.42
Interest and Finance Charges	12.47	25.46
Impairment on loans	-	-
Operating profit before working capital changes	89.10	203.70
Decrease/(Increase) in Loans	157.83	44.39
Decrease/ (Increase) Trade receivables	-	-
Decrease/ (Increase) in Inventories	-	47.18
Decrease/ (Increase) in other financial assets	(310.55)	(23.34)
Decrease/ (Increase) in other non-financial assets	-	-
(Decrease)/ Increase in Payables	(1.48)	2.62
(Decrease)/ Increase in other non-financial liabilities	7.45	8.11
(Decrease)/ Increase in Provisions	-	-
Cash generated from operations	(57.65)	282.66
Direct taxes paid (net of refunds)	(17.33)	(74.04)
Net Cash flows from /Used in Operating Activities (A)	(74.98)	208.62
B. Cash Flow from Investing Activities		
Proceeds from sale of Investments	1.07	27.50
Net Cash flows from /Used in Investing Activities (B)	1.07	27.50
C. Cash Flow from Financing Activities		
Repayment of Borrowings (Other than Debt Securities)	16.00	(220.94)
Interest Paid	(12.47)	(25.46)
Net Cash flows from Financing Activities (C)	3.53	(246.40)
Net Increase / (Decrease) In Cash And Cash Equivalents (A+B+C)	(70.39)	(10.25)
Cash and Cash Equivalents at the beginning of the year	74.06	27.25
Cash And Cash Equivalents At The End Of The Year	3.68	17.00
Components of Cash and Cash Equivalents		
Cash and cash equivalents at the end of the year	30.09.2023 Unaudited	30.09.2022 Unaudited
- Cash on hand	0.01	0.51
- Cheques and drafts on hand	-	-
- Balances with banks in current accounts	3.67	16.49
-Term deposits with original maturity up to 3 months	-	-
Total	3.68	17.00



INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON CONSOLIDATED UNAUDITED FINANCIAL RESULTS OF ACME RESOURCES LIMITED AS AT 30th SEPTEMBER 2023 PURSUANT TO THE REGULATION 33 of the SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To the Board of Directors of ACME Resources Limited

1. We have reviewed the consolidated quarterly financial results of **Acme Resources Limited** for the quarter and half year ended 30th September 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
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 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 express a conclusion 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. Those standards require that we plan and perform the review to obtain reasonable assurance about whether the financial results are free of material misstatements. A review includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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 un-audited financial results, prepared in accordance with applicable Accounting Standards as specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 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 SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

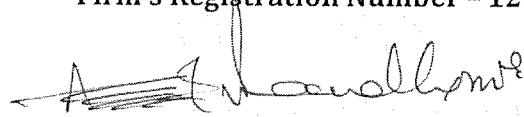


Other Matters:-

5. We did not review the financial statements of two subsidiaries (Ojas Suppliers limited and Atul Agro Pvt. Ltd.) included in the consolidated quarterly results, whose consolidated financial statements reflect total assets of **Rs. 8713.77 lakhs** as at 30th September 2023 as well as the total revenue of **Rs. 190.36 lakhs** as at 30th September 2023. These financial statements and other financial information have been reviewed by other auditors whose reports have been furnished to us, and our opinion on the quarterly results, to the extent they have been derived from such financial statements is based solely on the review report of such other auditors.

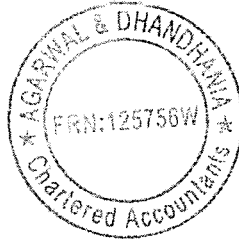
**For Agarwal & Dhandhania
Chartered Accountants
Firm's Registration Number - 125756W**

Place of Signature: New Delhi
Date: 11th November 2023



**CA Alok Dhandhania
Partner
Membership Number - 111062**

UDIN No. -2311062BGUAN07619

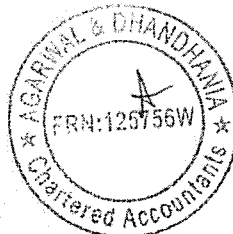


Acme Resources Limited
Registered office :- 984, 9th Floor, Aggarwal Cyber Plaza – II, Netaji Subhash Place, Pitampura, New Delhi - 110034

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2023

(Rs. In lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
	Revenue from operations						
(i)	Interest Income	191.11	212.77	142.18	403.88	272.92	501.84
(ii)	Sale of Property	-	-	-	-	72.00	1,361.00
(iii)	Reversal of Impairment on Financial Instruments	124.00	-	-	124.00	-	1,023.50
(iv)	Rental Income	3.60	3.60	3.60	7.20	7.20	14.40
(v)	Others	-	-	-	-	1.51	-
(I)	Total Revenue from operations	318.71	216.37	145.78	535.08	353.63	2900.74
(II)	Other Income	1.24	0.41	0.56	1.65	39.56	0.62
(III)	Total Income (I+II)	319.95	216.78	146.34	536.73	393.19	2,901.36
	Expenses						
(i)	Finance Costs	10.15	3.84	5.57	13.99	10.50	22.49
(ii)	Impairment on financial instruments	280.00	-	-	280.00	-	-
(iii)	Purchase of Stock-in-Trade	-	-	-	-	-	-
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	60.35	1,143.04
(v)	Employee Benefits Expenses	5.77	6.28	6.51	12.05	12.72	28.42
(vi)	Depreciation, amortization and impairment	0.25	0.11	0.04	0.36	0.42	0.48
(vii)	Others expenses	8.65	10.12	(6.09)	18.77	30.01	55.17
(IV)	Total Expenses	304.82	20.35	6.03	325.17	114.00	1249.60
(V)	Profit / (loss) before exceptional items and tax (III-IV)	15.13	196.43	140.31	211.56	279.19	1,651.76
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	Profit/(loss) before tax (V+VI)	15.13	196.43	140.31	211.56	279.19	1,651.76
(VIII)	Tax Expense:						
(1)	Current Tax	42.98	50.11	45.23	93.09	80.63	165.76
(2)	Deferred Tax	(38.93)	0.44	13.42	(38.49)	13.65	225.84
(3)	Tax adjustment for earlier years	0.32	-	(0.60)	0.32	(0.60)	17.93
(IX)	Profit/(loss) for the period (VII-VIII)	10.76	145.88	82.26	156.64	185.51	1,242.23
(X)	Share of Profit/(loss) of associates	-	-	-	-	-	-
(XI)	Minority interest	(0.04)	(0.04)	(0.08)	(0.08)	(0.12)	0.10
(XII)	Net Profit/(loss) after taxes, minority interest and share of profit/(loss) of associates (IX+X+XI)	10.72	145.84	82.18	156.56	185.39	1,242.33
(XIII)	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+XI)	10.72	145.84	82.18	156.56	185.39	1242.33
(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	-	-	-	-	-	9,983.04
(XIV)	Earnings per equity share (Not annualised for the interim periods)						
	Basic (Rs.)	0.04	0.57	0.32	0.61	0.72	4.83
	Diluted (Rs.)	0.04	0.57	0.32	0.61	0.72	4.83



Statement of Consolidated Assets and Liabilities as on 30th September '2023

(Rs. In Lakhs)

		Half Year Ended	Year Ended
		As on Sep 30, 2023	As on Mar 31, 2023
A	ASSETS		
1	FINANCIAL ASSETS		
	(i) Cash and Cash Equivalents	10.53	86.81
	(ii) Receivables	-	-
	(iii) Loans	7,875.59	7,963.38
	(iv) Investments	3,007.49	3,008.56
	(v) Other financials assets	1,494.12	1,035.05
		12,387.73	12,093.80
2	NON FINANCIAL ASSETS		
	(i) Inventories	760.55	760.55
	(ii) Current tax assets (net)	102.69	271.61
	(iii) Deferred tax assets (net)	1,042.61	1,004.12
	(iv) Property plant and equipments	5.39	5.76
	(v) Other non-financial assets	-	-
		1,911.23	2,042.03
	TOTAL ASSETS	14,298.96	14,135.84
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	2.42	5.29
	(ii) Borrowings	1,151.41	1,130.65
	(iii) Other financials liabilities	54.23	43.36
		1,208.06	1,179.30
2	NON-FINANCIAL LIABILITIES		
	(i) Current Tax liabilities (Net)	34.05	51.76
	(ii) Other Non-financials liabilities	336.75	341.31
		370.80	393.07
3	EQUITY		
	(i) Equity Share Capital	2,574.40	2,574.40
	(ii) Other Equity	10,139.59	9,983.04
	(iii) Non-controlling Interest	6.11	6.03
		12,720.10	12,563.47
	TOTAL EQUITY AND LIABILITIES	14,298.96	14,135.84

Notes

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11th November, 2023.
- The significant increase in economic activities post easing of lockdown by the state governments due to COVID -19 had resulted in improvement in business operations of the Company. During the quarter, the Company has not written off Loans by utilising the ECL provision on account of Covid 19.
- Unaudited Segment Wise Revenue, Results and Assets/Liabilities For the Quarter and Half Year Ended September 30, 2023

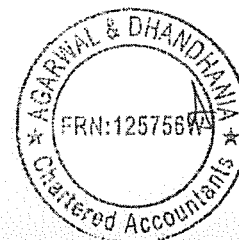
Sr. No.	Particulars	Consolidated					
		Quarter Ended		Half Year ended		Year ended	
		30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
1	Segment Revenue:						
	(a) NBFC Business	315.11	212.77	143.69	527.88	274.43	1,525.34
	(b) Property Trading	-	-	-	-	72.00	1,361.00
	(c) Others	4.84	4.01	2.65	8.85	46.76	15.02
	Total Income	319.95	216.78	146.34	536.73	393.19	2,901.36
2	Segment Results (Profit before tax and interest from each segment)						
	(a) NBFC Business	10.29	192.42	137.66	202.71	191.61	1,428.61
	(b) Property Trading	-	-	-	-	40.87	208.13
	(c) Others	4.84	4.01	2.65	8.85	46.76	15.02
	Total Profit Before Tax	15.13	196.43	140.31	211.56	279.19	1,651.76
3	Segment Assets						
	(a) NBFC Business	12278.58	11,799.71	9,713.18	12,278.58	9,713.18	12,067.88
	(b) Property Trading	1901.78	2,105.28	3,250.89	1,901.78	3,250.89	1,703.78
	(c) Unallocated	118.61	257.24	170.23	118.61	170.23	364.18
	Total Segment Assets	14298.96	14,162.23	13,134.30	14,298.96	13,134.30	14,135.84
	Segment Liabilities						
	(a) NBFC Business	1205.75	963.90	1,185.34	1,205.75	1,185.34	1,176.64
	(b) Property Trading	331.99	331.99	406.99	331.99	406.99	331.99
	(c) Unallocated	41.13	65.52	35.22	41.13	35.22	63.75
	Total Segment Liabilities	1578.87	1,361.41	1,627.55	1,578.87	1,627.55	1,572.38

- 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.
- The Company invoked resolution plans to relieve COVID-19 pandemic related stress to eligible borrowers. The resolution plans were based on the parameters laid down in the resolution policy approved by the Board of Directors of the Company and in accordance with the guidelines issued by the RBI on August 6, 2020 and May 5, 2021. No customer availed the resolution plan as per RBI policy. So, disclosure as per the format prescribed as per the notification no. RBI/2020-21/16 DOR.NO.BP.BC/3/21.04.048/2020-21 dated August 6, 2020 and RBI/2021-22/31/DOR.STR.REC.11/21.04.048/2021-22 dated May 05, 2021 are not required.
- The figures for the previous quarter/period have been regrouped / rearranged wherever necessary to conform to the current period presentation.

For ACME RESOURCES LTD.

By order of the Board
For Acme Resources LimitedVijay Kumar Veda
Managing Director
DIN-08027097

Director



PART III – CASH FLOW STATEMENT

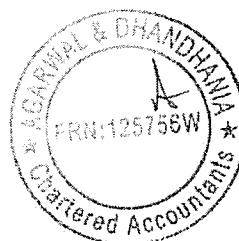
Consolidated Cash Flow Statement for the period ended September 30, 2023

(Rs. in Lakhs)

Particulars	Half Year Ended	Half Year Ended
	30.09.2023 Unaudited	30.09.2022 Unaudited
A. Cash Flow from Operating Activities		
Profit before tax	211.56	279.20
Depreciation, amortization and impairment	0.36	0.42
Interest paid on loans	13.99	10.50
Impairment on loans	280.00	-
Operating profit before working capital changes	505.91	290.12
Decrease/(Increase) in Loans	(192.21)	(937.00)
Decrease/ (Increase) Trade receivables	-	-
Decrease/ (Increase) in Inventories	-	60.34
Decrease/ (Increase) in other financial assets	(459.07)	(156.52)
Decrease/ (Increase) in other non-financial assets	-	-
(Decrease)/ Increase in Payables	(2.87)	2.86
(Decrease)/ Increase in other non-financial liabilities	(22.28)	0.01
(Decrease)/increase in other financial liabilities	10.87	25.45
Cash generated from operations	(159.65)	(714.74)
Direct taxes paid (net of refunds)	75.51	(99.54)
Net Cash flows from /Used In Operating Activities (A)	(84.14)	(814.28)
B. Cash Flow from Investing Activities		
Net proceeds of investments	1.07	27.50
Procurement of Property, Plant and Equipments	-	-
Net Cash flows from /Used In Investing Activities (B)	1.07	27.50
C. Cash Flow from Financing Activities		
Repayment of Borrowings (Other than Debt Securities)	20.77	744.37
Interest paid	(13.99)	(10.50)
Net Cash flows from Financing Activities (C)	6.78	733.87
Net Increase / (Decrease) In Cash And Cash Equivalents (A+B+C)	(76.29)	(52.91)
Cash and Cash Equivalents at the beginning of the year	86.81	79.98
Cash And Cash Equivalents At The End Of The Year	10.53	27.07

Components of Cash and Cash Equivalents

Cash and cash equivalents at the end of the year	30.09.2023 Unaudited	30.09.2022 Unaudited
- Cash on hand	1.23	1.58
- Cheques and drafts on hand	-	-
- Balances with banks in current accounts	9.30	25.49
-Term deposits with original maturity up to 3 months	-	-
Total	10.53	27.07



ACME RESOURCES LTD.

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E-mail: acmeresources@gmail.com; www.acmeresources.in

CIN: L65993DL1985PLC314861

DECLARATION UNDER REGULATION 33 OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENT, (AMENDMENT), REGULATIONS 2016

I, Kailash Kumar Jha, Chief Financial Officer of the Company, hereby declare, that the Company's Statutory Auditors M/s Agarwal & Dhandhanian (Registration No.: 125756W), Chartered Accountants, Surat, Gujarat, have submitted an Unmodified opinion / Unqualified opinion on the Audited Financial Results for the quarter and year ended 30th September 2023.

for ACME RESOURCES LIMITED



Kailash Kumar Jha
(Chief Financial Officer)

ACME RESOURCES LTD.

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