

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: 13.02.2023

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 ended 31st December 2022.

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 ended 31st December 2022 duly approved by the Board of Directors in their meeting held on 13-02-2023.

The meeting of the Board of Directors commenced at 2:00 P.M. and concluded at 4:45 P.M.

Kindly acknowledge the receipt and oblige.

This is for your information and record please.

Thanking You,

Yours faithfully,

for Acme Resources Limited



Vivek Chaturvedi
(Managing Director)

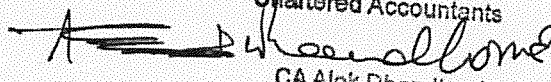
Director

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF ACME RESOURCES LIMITED AS AT 31st DECEMBER 2022 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 nine month ended 31st December 2022. 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-2400), "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


CA Alok Dhandhania
Partner
M. No. 111062
FRN: 125756W



5. Emphasis of Matters

We draw attention to Note 3 to the statement which explains the impact of COVID-19 (Coronavirus Pandemic) on the operations of the company and the management assessment thereon.

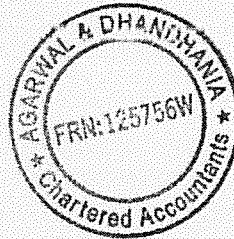
Our opinion is not modified in respect of this matter.

Place of Signature: New Delhi
Date: 13th February 2023

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



(Mr. Alok Dhandhania)
Partner
Membership Number - 111062
UDIN No. - 23111062BGUAI1291



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 DECEMBER 31, 2022

(Rs. In lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2022 (Unaudited)	30.09.2022 (Unaudited)	31.12.2021 (Unaudited)	31.12.2022 (Unaudited)	31.12.2021 (Unaudited)	31.03.2022 (Audited)
	Revenue from operations						
(i)	Interest Income	54.22	87.64	131.91	244.82	241.71	421.34
(ii)	Sale of Property	350.00	-	-	438.00	-	-
(iii)	Rental Income	3.60	3.60	3.60	10.80	10.80	14.40
(iv)	Others	-	-	-	1.51	18.77	35.16
(I)	Total Revenue from operations	407.82	91.24	135.51	695.13	271.28	470.90
(II)	Other Income	-	0.56	-	0.56	0.56	0.01
(III)	Total Income (I+II)	407.82	91.80	135.51	695.69	271.84	470.91
	Expenses						
(i)	Finance Costs	5.18	13.93	20.80	30.64	62.61	80.31
(ii)	Impairment on financial instruments	-	-	-	-	102.52	102.52
(iii)	Purchase of Stock-in-Trade	-	-	-	-	-	-
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	288.98	-	-	336.16	-	-
(v)	Employee Benefits Expenses	1.10	5.08	5.51	10.95	15.75	20.10
(vi)	Depreciation, amortization and impairment	0.02	0.04	1.02	0.44	1.54	2.92
(vii)	Others expenses	9.60	(7.51)	7.75	36.74	73.93	40.40
(IV)	Total Expenses	304.88	11.54	35.08	414.93	206.35	246.25
(V)	Profit / (loss) before exceptional items and tax (III-IV)	102.94	80.26	100.43	280.76	65.49	224.66
(VI)	Exceptional items	-	-	-	-	-	-
(VII)	Profit/(loss) before tax (V+VI)	102.94	80.26	100.43	280.76	65.49	224.66
(VIII)	Tax Expense:						
(1)	Current Tax	16.17	30.12	25.17	71.24	42.79	83.05
(2)	Deferred Tax	(0.01)	13.42	(4.53)	(0.61)	34.22	34.38
(3)	Tax adjustment for earlier years	2.83	(0.60)	-	16.48	-	-
(IX)	Profit/(loss) for the period (VII-VIII)	84.00	37.32	79.79	193.65	(11.52)	107.23
(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)	84.00	37.32	79.79	193.65	(11.52)	107.23
(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						3,220.96
(XIV)	Earnings per equity share (Not annualised for the interim periods)						
	Basic (Rs.)	0.33	0.14	0.31	0.75	(0.04)	0.42
	Diluted (Rs.)	0.33	0.14	0.31	0.75	(0.04)	0.42



Notes:

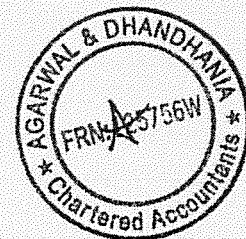
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th February, 2023.
- In compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, a limited review of financial results for the quarter ended 31st December 2022 has been carried out by the Statutory Auditors.
- 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 Capital Employed For the Quarter Ended December 31, 2022.

Sr. No.	Particulars	Standalone					
		Quarter Ended			Nine Months ended		Year Ended
		31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	31/03/2022
1	Segment Revenue:						
	(a) NBFC Business	54.22	87.64	131.91	246.33	260.48	456.50
	(b) Property Trading	350.00	(39.00)	-	438.00	-	-
	(c) Others	3.60	43.16	3.60	11.36	11.36	14.41
	Total Income	407.82	91.80	135.51	695.69	271.84	470.91
2	Segment Results (Profit before tax from each segment)						
	(a) NBFC Business	38.32	76.10	75.99	167.56	54.13	210.25
	(b) Property Trading	61.02	-	20.84	101.84	-	-
	(c) Others	3.60	4.16	3.60	11.36	11.36	14.41
	Total Profit Before Tax	102.94	80.26	100.43	280.76	65.49	224.66
3	Segment Assets						
	(a) NBFC Business	3903.30	3,979.24	4,437.93	3,903.30	4,437.93	4025.70
	(b) Property Trading	2701.13	2,982.85	3,031.53	2,701.13	3,031.53	3031.53
	(c) Unallocated	165.28	160.11	40.01	165.28	40.01	165.51
	Total Segment Assets	6769.71	7,122.20	7,509.47	6,769.71	7,509.47	7222.74
	Segment Liabilities						
	(a) NBFC Business	337.61	799.75	1,399.88	337.61	1,399.88	995.23
	(b) Property Trading	436.99	406.99	425.99	436.99	425.99	416.99
	(c) Unallocated	6.09	10.44	7.00	6.09	7.00	15.17
	Total Segment Assets	780.69	1,217.18	1,832.87	780.69	1,832.87	1427.39

- 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 is in the process of framing Board approved policy/ implementing plan for adhering to Scale Based Regulatory framework as per the prescribed timelines.
- 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.

By order of the Board
For Acme Resources Limited
Vivek Chaturvedi
Managing Director
DIN-08027097

Place : New Delhi
Date : 13th Feb'2023

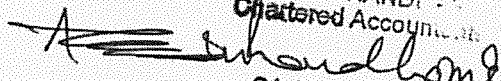


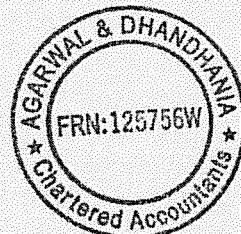
**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON CONSOLIDATED UNAUDITED
FINANCIAL RESULTS OF ACME RESOURCES LIMITED AS AT 31st DECEMBER 2022
PURSUANT TO THE REGULATION 33 of the SEBI (LISTING OBLIGATION AND
DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

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 Nine Months ended 31st December 2022. 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-2400), "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


CA Alok Dhandhania
Partner
M. No. 111062
FRN NO. 125756W



Emphasis of Matters

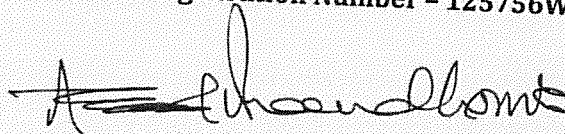
5. We draw attention to Note 3 to the statement which explains the impact of COVID-19 (Coronavirus Pandemic) on the operations of the company and the management assessment thereon.

Other Matters :-

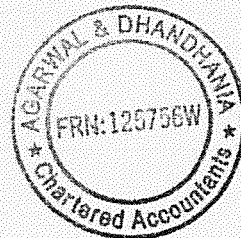
6. We did not review the financial statements of two subsidiaries (Ojas Suppliers limited and Atul Agro Pvt. Ltd.) included in the consolidated quarterly results, whose consolidated financial statements reflect total assets of **Rs. 7,385.53 lakhs** as at 31st December 2022 as well as the total revenue of **Rs. 169.12 lakhs** as at 31st December 2022. 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.

Place of Signature: New Delhi
Date: 13th February 2023

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



(Mr. Alok Dhandhania)
Partner
Membership Number - 111062
UDIN No. - 23111062BGUAIT1291



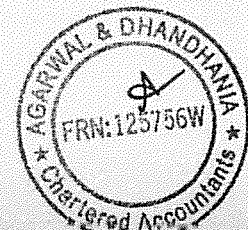
Acme Resources Limited

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 DECEMBER 31, 2022

(Rs. In lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2022 (Unaudited)	30.09.2022 (Unaudited)	31.12.2021 (Unaudited)	31.12.2022 (Unaudited)	31.12.2021 (Unaudited)	31.03.2022 (Audited)
	Revenue from operations						
(i)	Interest Income	93.15	142.18	139.50	366.07	259.34	463.65
(ii)	Sale of Property	350.00	-	154.63	461.00	154.63	296.49
(iii)	Rental Income	3.60	3.60	3.60	10.80	10.80	14.40
(iv)	Others	-	-	-	1.51	18.77	34.60
(I)	Total Revenue from operations	446.75	145.78	297.73	839.38	443.54	809.14
(II)	Other Income	-	0.56	0.10	0.56	0.67	8.67
(III)	Total Income (I+II)	446.75	146.34	297.83	839.94	444.21	817.81
	Expenses						
(i)	Finance Costs	1.97	5.57	7.29	12.47	20.74	38.89
(ii)	Impairment on financial instruments	-	-	-	-	102.52	102.52
(iii)	Purchase of Stock-in-Trade	-	-	190.61	-	190.61	176.40
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	288.97	-	88.91	349.32	(101.70)	(13.17)
(v)	Employee Benefits Expenses	3.00	6.51	7.32	15.72	20.32	26.18
(vi)	Depreciation, amortization and impairment	0.02	0.04	1.02	0.44	1.54	2.92
(vii)	Others expenses	10.98	(6.09)	9.16	40.99	28.45	47.54
(IV)	Total Expenses	304.94	6.03	304.31	418.94	262.48	381.28
(V)	Profit / (loss) before exceptional items and tax (III-IV)	141.81	140.31	(6.48)	421.00	181.73	436.53
(VI)	Exceptional items	-	-	-	-	-	-
(VII)	Profit/(loss) before tax (V +VI)	141.81	140.31	(6.48)	421.00	181.73	436.53
(VIII)	Tax Expense:						
(1)	Current Tax	25.89	45.23	46.23	106.52	72.05	134.35
(2)	Deferred Tax	(0.01)	13.42	(4.53)	(0.61)	34.22	36.40
(3)	Tax adjustment for earlier years	4.27	(0.60)	-	17.92	-	0.21
(IX)	Profit/(loss) for the period (VII-VIII)	111.66	82.26	(48.18)	297.17	75.46	265.57
(X)	Share of Profit/(loss) of associates	-	-	-	-	-	-
(XI)	Minority interest	(0.04)	0.08	-	0.08	0.07	0.16
(XII)	Net Profit/(loss) after taxes, minority interest and share of profit/(loss) of associates (IX+X+XI)	111.70	82.18	(48.18)	297.09	75.39	265.41
(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)	111.66	82.26	(48.18)	297.17	75.46	265.57
(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	-	-	-	-	-	8,793.03
(XIV)	Earnings per equity share (Not annualised for the interim periods)						
	Basic (Rs.)	0.43	0.32	(0.19)	1.15	0.29	1.03
	Diluted (Rs.)	0.43	0.32	(0.19)	1.15	0.29	1.03



Notes:

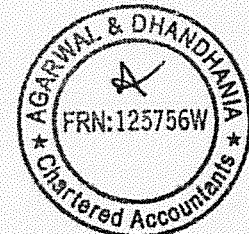
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th February, 2022.
- In compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, a limited review of financial results for the quarter ended 31st December 2022 has been carried out by the Statutory Auditors.
- 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 Capital Employed For the Quarter ended December 31, 2022

Sr. No.	Particulars	Consolidated					
		Quarter Ended		Nine Months ended		Year Ended	
		31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	31/03/2022
1	Segment Revenue:						
	(a) NBFC Business	93.15	143.69	139.50	367.58	278.11	498.25
	(b) Property Trading	350.00	-	154.63	461.00	154.63	296.49
	(c) Others	3.60	2.65	3.70	11.36	11.47	23.07
	Total Income	446.75	146.34	297.83	839.94	444.21	817.81
2	Segment Results (Profit before tax from each segment)						
	(a) NBFC Business	39.90	137.66	(6.65)	307.80	170.26	389.09
	(b) Property Trading	98.31	-	(3.53)	101.84	-	24.37
	(c) Others	3.60	2.65	3.70	11.36	11.47	23.07
	Total Profit Before Tax	141.81	140.31	(6.48)	421.00	181.73	436.53
3	Segment Assets						
	(a) NBFC Business	10218.72	9,713.18	8,982.27	10,218.72	8,982.27	9,572.20
	(b) Property Trading	2851.13	3,250.89	3,133.23	2,851.13	3,133.23	3,044.70
	(c) Unallocated	179.55	170.23	140.50	179.55	140.50	210.20
	Total Segment Assets	13,249.39	13,134.30	12,264.08	13,249.39	12,264.08	12,835.18
	Segment Liabilities						
	(a) NBFC Business	1152.89	1,185.34	582.82	1,152.89	582.82	1,028.57
	(b) Property Trading	436.99	406.44	460.34	436.99	460.34	416.49
	(c) Unallocated	41.13	35.77	89.79	41.13	89.79	10.79
	Total Segment Liabilities	1,631.01	1,627.55	1,132.95	1,631.01	1,132.95	1,461.85

- 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 is in the process of framing Board approved policy/ implementing plan for adhering to Scale Based Regulatory framework as per the prescribed timelines.
- 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/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.

By order of the Board
For Acme Resources Limited
Vivek Chaturvedi
Managing Director
DIN-08027097

Place : New Delhi
 Date : 13th Feb, 2023



ACME RESOURCES LTD.

Office No. 984,9th Floor, Aggarwal Cyber Plaza-II, Netaji Subhash Place, Pitampura
New Delhi-110034, Phone: +91-11-42427183/27356756

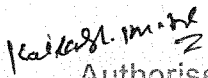
E-mail: acmeresources@gmail.com; www.acmeresources.in

CIN: L65993DL1985PLC314861

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 ended 31st December 2022.

For ACME RESOURCES LIMITED


Authorised Signatory
Kailash Kumar Jha
(Chief Financial Officer)

ACME RESOURCES LTD.

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