

# **ACME RESOURCES LTD.**

Office No. 984, 9<sup>th</sup> 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

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**Dated: 11.08.2023**

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 30<sup>th</sup> June 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 ended 30<sup>th</sup> June 2023 duly approved by the Board of Directors in their meeting held on 11-08-2023.

The meeting of the Board of Directors commenced at 3:00 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  
For ACME RESOURCES LTD



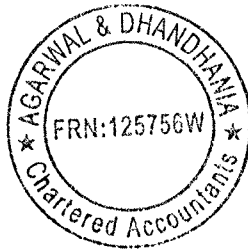
Vivek Chaturved Director  
(Managing Director)

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON STANDALONE UNAUDITED  
FINANCIAL RESULTS OF ACME RESOURCES LIMITED AS AT 30<sup>th</sup> JUNE 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 ended 30<sup>th</sup> June 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.

UDIN No. - 23111062BGUALR6373



Place of Signature: New Delhi  
Date: 11<sup>th</sup> August 2023

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

(Mr. Alok Dhandhania)

Partner

Membership Number-111062

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 JUNE 30, 2023

(Rs. In lakhs)

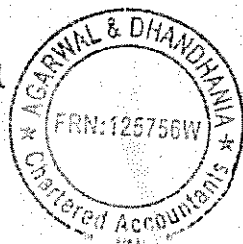
Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2023 (Unaudited)	31.03.2023 (Audited)*	30.06.2022 (Unaudited)	31.03.2023 (Audited)*
	Revenue from operations				
(i)	Interest Income	144.78	84.93	102.96	329.75
(ii)	Sale of Property	-	900.00	49.00	1,338.00
(iii)	Reversal of impairment on financial instruments	-	1,023.50	-	1,023.50
(iv)	Rental Income	3.60	2.09	3.60	14.40
(v)	Others	-	-	1.51	0
(I)	Total Revenue from operations	148.38	2,010.52	157.07	2,705.65
(II)	Other Income	0.41	0.06	39.00	0.62
(III)	Total Income (I+II)	148.79	2,010.58	196.07	2,706.27
	Expenses				
(i)	Finance Costs	6.14	8.41	11.53	39.05
(ii)	Impairment on financial instruments	-	-	0.00	0
(iii)	Purchase of Stock-in-Trade	-	-	-	-
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	793.71	47.18	1,129.87
(v)	Employee Benefits Expenses	5.24	11.09	4.77	22.04
(vi)	Depreciation, amortization and impairment	0.11	0.04	0.38	0.48
(vii)	Others expenses	8.89	11.71	34.65	48.45
(IV)	Total Expenses	20.38	824.96	98.51	1239.89
(V)	Profit / (loss) before exceptional items and tax (III-IV)	128.41	1185.62	97.56	1466.38
(VI)	Exceptional items	-	-	-	-
(VII)	Profit/(loss) before tax (V +VI)	128.41	1185.62	97.56	1466.38
(VIII)	Tax Expense:				
(1)	Current Tax	33.00	42.76	25.00	114.00
(2)	Deferred Tax	0.44	226.45	0.23	225.84
(3)	Tax adjustment for earlier years	-	-	-	16.48
(IX)	Profit/(loss) for the period (VII-VIII)	94.97	916.41	72.33	1110.06
(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)	94.97	916.41	72.33	1110.06
(XII)	Paid-up equity share capital (face value Rs. 10/- per share)	2574.40	2574.40	2574.40	2574.40
(XIII)	Other equity	-	-	-	4,331.02
(XIV)	Earnings per equity share (Not annualised for the interim periods)				
	Basic (Rs.)	0.37	3.56	(0.52)	0.42
	Diluted (Rs.)	0.37	3.56	(0.52)	0.42

UDIN: 23111062BGUALQ3387

Yours Sincerely,  
For Agarwal & Dhandhanía  
Chartered Accountants  
FRN No.:125756W

(CA Alok Dhandhanía)  
Partner  
M. No. 111062

Place, Delhi  
Date: 11-08-2023




Notes:

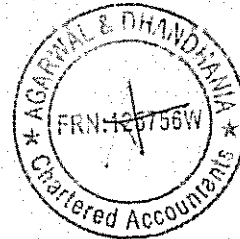
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11th August, 2023.
- The figures for the quarter ended March 31, 2023 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2023 and the published year to date figures up to December 31, 2022 which was subject to limited review 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 any Loans.
- Unaudited Segment Wise Revenue, Results and Capital Employed For the Quarter Ended June 30, 2023

Sr. No.	Particulars	Standalone			
		Quarter Ended		Year Ended	
		30/06/2023	31/03/2023	30/06/2022	31/03/2023
1	Segment Revenue:				
	(a) NBFC Business	144.78	1,108.43	104.47	1,353.25
	(b) Property Trading	-	900.00	88.00	1,338.00
	(c) Others	4.01	2.15	3.60	15.02
	Total Income	148.79	2,010.58	196.07	2,706.27
2	Segment Results (Profit before tax and interest from each segment)				
	(a) NBFC Business	124.40	1,077.18	53.14	1,241.23
	(b) Property Trading	-	106.29	40.82	708.11
	(c) Others	4.01	2.15	3.60	15.02
	Total Profit Before Tax	128.41	1,185.62	97.56	1,466.38
3	Segment Assets:				
	(a) NBFC Business	5,466.67	5,665.67	3,974.72	5,665.67
	(b) Property Trading	2,105.27	1,703.77	2,982.85	1,703.77
	(c) Unallocated	251.34	224.18	189.54	224.18
	Total Segment Assets	7,823.29	7,593.62	7,147.11	7,593.62
	Segment Liabilities:				
	(a) NBFC Business	366.80	344.91	854.76	344.91
	(b) Property Trading	331.99	331.99	331.99	331.99
	(c) Unallocated	10.10	11.31	7.82	11.31
	Total Segment Liabilities	708.88	688.21	1,194.56	688.21

- The Reserve Bank of India, under Credit Based Regulations (CBR) has categorised the Company in Base Layer (NBFC-BL) vide its circular dated September 30, 2022.
- The Company had 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. Since no resolution plan had been invoked by customers, no disclosure is required as per the format prescribed as per the notification no. RBI/2020-21/16 DOR.NO.BP.BC/3/21.04.048/2626-21 for the year ended March 31, 2023.
- The figures for the previous quarter/period have been regrouped / rearranged wherever necessary to conform to the current period presentation.

Place : New Delhi  
Date : 11th Aug, 2023

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



**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON CONSOLIDATED UNAUDITED FINANCIAL RESULTS OF ACME RESOURCES LIMITED AS AT 30<sup>th</sup> JUNE 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 ended 30<sup>th</sup> June 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. 8,293.08 lakhs** as at 30<sup>th</sup> June 2023 as well as the



total revenue of **Rs. 92.22 lakhs** as at 30<sup>th</sup> June 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.

**UDIN No. - 23111062BGUALS1959**

Place of Signature: New Delhi  
Date: 11<sup>th</sup> August 2023

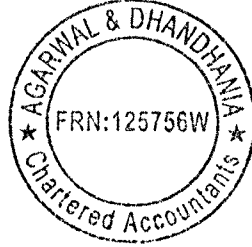
**For Agarwal & Dhandhanian**  
**Chartered Accountants**  
**Firm's Registration Number - 125756W**



(Mr. Alok Dhandhanian)

**Partner**

**Membership Number-111062**



## 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 JUNE 30, 2023

(Rs. In lakhs)

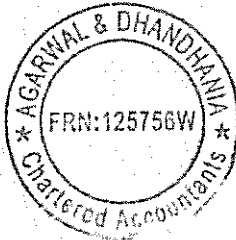
Sr. No.	Particulars	Quarter Ended		Year Ended	
		30.06.2023 (Unaudited)	31.03.2023 (Audited)*	30.06.2022 (Unaudited)	31.03.2023 (Audited)*
	<b>Revenue from operations</b>				
(i)	Interest Income	212.77	135.77	130.74	501.84
(ii)	Sale of Property	-	900.00	72.00	1361.00
(iii)	Reversal of impairment on financial instruments	-	1,023.50	-	1023.50
(iv)	Rental Income	3.60	2.09	3.60	14.40
(v)	Others	-	-	1.51	0.00
(I)	<b>Total Revenue from operations</b>	<b>216.37</b>	<b>2,061.36</b>	<b>207.85</b>	<b>2,900.74</b>
(II)	Other Income	0.41	0.06	39.00	0.62
(III)	<b>Total Income (I+II)</b>	<b>216.78</b>	<b>2,061.42</b>	<b>246.85</b>	<b>2,901.36</b>
	<b>Expenses</b>				
(i)	Finance Costs	1.04	10.09	4.91	77.49
(ii)	Impairment on financial instruments	-	-	-	-
(iii)	Purchase of Stock-in-Trade	-	-	-	-
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	793.72	60.35	1143.04
(v)	Employee Benefits Expenses	6.28	12.70	6.21	28.42
(vi)	Depreciation, amortization and impairment	0.11	0.04	0.38	0.48
(vii)	Others expenses	10.12	14.18	36.10	55.17
(IV)	<b>Total Expenses</b>	<b>20.35</b>	<b>830.66</b>	<b>107.97</b>	<b>1249.60</b>
(V)	Profit / (loss) before exceptional items and tax (III-IV)	196.43	1230.76	138.88	1651.76
(VI)	Exceptional items	-	-	-	-
(VII)	<b>Profit/(loss) before tax (V+VI)</b>	<b>196.43</b>	<b>1230.76</b>	<b>138.88</b>	<b>1651.76</b>
(VIII)	<b>Tax Expense:</b>				
(1)	Current Tax	50.11	59.24	35.40	165.76
(2)	Deferred Tax	0.44	226.45	0.23	225.84
(3)	Tax adjustment for earlier years	-	0.01	-	17.93
(IX)	<b>Profit/(loss) for the period (VII-VIII)</b>	<b>145.88</b>	<b>945.06</b>	<b>103.25</b>	<b>1242.23</b>
(X)	Share of Profit/(loss) of associates	-	-	-	-
(XI)	Minority interest	(0.04)	0.02	(0.04)	0.10
(XII)	Net Profit/(loss) after taxes, minority interest and share of profit/(loss) of associates (IX+X+XI)	145.84	945.04	103.21	1242.12
(XIII)	<b>Other Comprehensive Income</b>				
(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	-	-	-	-
	<b>Other Comprehensive Income</b>				
(XIV)	<b>Total Comprehensive Income for the period (XII+XIII)</b>	<b>145.88</b>	<b>945.06</b>	<b>103.25</b>	<b>1242.23</b>
(XV)	Paid-up equity share capital (face value Rs. 10/- per share)	2574.40	2574.40	2574.40	2574.40
(XVI)	Other equity	-	-	-	9983.04
(XVII)	<b>Earnings per equity share (Not annualised for the interim periods)</b>				
	Basic (Rs.)	0.57	3.67	0.40	4.83
	Diluted (Rs.)	0.57	3.67	0.40	4.83

UDIN 23111062BGUALP9732

Yours Sincerely,  
For Agarwal & Dhandhanika  
Chartered Accountants  
FRN No.:125756W

(CA Alok Dhandhanika)  
Partner  
M. No. 111062

Place :Delhi  
Date: 11-08-2023



**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 11th August, 2023.
- 2 The figures for the quarter ended March 31, 2023 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2023 and the published year to date figures up to December 31, 2022 which was subject to limited review by the statutory auditors.
- 3 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 any Loans.
- 4 Unaudited Segment Wise Revenue, Results and Capital Employed For the Quarter Ended June 30, 2023.

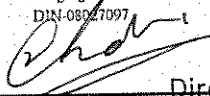
Sr. No.	Particulars	Consolidated			
		Quarter Ended		Year Ended	
		30/06/2023	31/03/2023	30/06/2022	31/03/2023
1	<b>Segment Revenue:</b>				
	(a) NBFC Business	212.77	1,159.27	130.74	1,525.34
	(b) Property Trading	-	900.00	72.00	1,361.00
	(c) Others	4.01	2.15	44.11	15.02
	<b>Total Income</b>	<b>216.78</b>	<b>2061.42</b>	<b>246.85</b>	<b>2,901.36</b>
2	<b>Segment Results (Profit before tax and interest from each segment)</b>				
	(a) NBFC Business	192.42	1122.32	53.95	1428.61
	(b) Property Trading	-	106.29	40.82	208.13
	(c) Others	4.01	2.15	44.11	15.02
	<b>Total Profit Before Tax</b>	<b>196.43</b>	<b>1230.76</b>	<b>138.88</b>	<b>1651.76</b>
3	<b>Segment Assets</b>				
	(a) NBFC Business	11799.71	12067.88	9709.82	12067.88
	(b) Property Trading	2105.28	1703.78	2982.85	1703.78
	(c) Unallocated	257.24	364.18	255.88	364.18
	<b>Total Segment Assets</b>	<b>14162.23</b>	<b>14135.84</b>	<b>12948.55</b>	<b>14135.84</b>
	<b>Segment Liabilities</b>				
	(a) NBFC Business	963.90	1176.64	1092.85	1176.64
	(b) Property Trading	331.99	331.99	331.99	331.99
	(c) Unallocated	65.52	63.75	14.37	63.75
	<b>Total Segment Liabilities</b>	<b>1361.41</b>	<b>1572.38</b>	<b>1439.21</b>	<b>1572.38</b>

- 5 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.
- 6 The Company had 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. Since no resolution plan had been invoked by customers, no disclosure is required as per the format prescribed as per the notification no. RBI/2020-21/16 DOR.NO.BP.BC/3/21.04.048/2020-21 for the year ended March 31, 2023.
- 7 The figures for the previous quarter/period have been regrouped / rearranged wherever necessary to conform to the current period presentation.

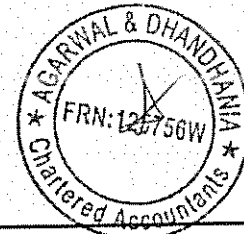
By order of the Board  
For Acme Resources Limited

For **ACME RESOURCES LTD**

Vivek Chaturvedi  
Managing Director  
DIN: 08027097



Director



Place : New Delhi  
Date : 11th Aug, 2023



# **ACME RESOURCES LTD.**

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

**E-mail:** [acmeresources@gmail.com](mailto:acmeresources@gmail.com); [www.acmeresources.in](http://www.acmeresources.in)

**CIN:** L65993DL1985PLC314861

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