# ACME RESOURCES LTD.

**Regd. Office.** 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

Date: February 10, 2026

**BSE Limited**
Phiroze Jeejeeboy Towers
Dalal Street, Fort,
Mumbai- 400 001
**Scrip Code: 539391**

**The Calcutta Stock Exchange Asso. Ltd.**
7, Lyons Range, Kolkata- 700 001

**Sub.: Outcome of the Meeting of the Board of Directors of Acme Resources Limited** *('the Company')*

**Ref.: Regulation 33** *[read with Schedule III]* **of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015** *('SEBI Listing Regulations')*

Dear Sir/Madam,

In reference to our letter dated 03th February 2026 and pursuant to aforesaid SEBI Listing Regulations, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. **Tuesday, February 10th, 2026**, has *inter alia* considered and approved the following agenda items:

1. **Consideration and approval of Un-audited Standalone and Consolidated Financial Results of the Company for the quarter ended December 31, 2025** (*'Unaudited Financial Results'*).

   Accordingly, we hereby enclose the following:

   1. Limited Review Report of the Statutory Auditors; and
   2. Unaudited Financial Results for the Quarter ended December 31st 2025.

2. **Take note of Resignation of Secretarial Auditor**

   Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors of the Company, at its meeting held on 10.02.2026, has taken note of the resignation of Vikas Gera & Associates Secretarial Auditor of the Company, vide resignation letter dated **09.02.2026.**

   The resignation is effective from 09.02.2026.

   The Board placed on record its appreciation for the services rendered by **Vikas Gera & Associates** during their tenure as the Secretarial Auditor of the Company.

   The details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/ 2023/123 dated July 13, 2023, SEBI no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024.are enclosed as Annexure A.

# ACME RESOURCES LTD.

**Regd. Office.** 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


The said meeting commenced at 04:00 P.M. and concluded at 04:55 P.M.

We request you to take the aforesaid on record.

Thanking You,

**ON BEHALF OF THE BOARD OF**
**ACME RESOURCES LIMITED**

Ravin Saluja

Digitally signed by Ravin Saluja
Date: 2026.02.10 18:07:29 +05'30'

**RAVIN SALUJA**
**MANAGING DIRECTOR**
**DIN: 00289305**
*Encl.: As above*

# ACME RESOURCES LTD.

**Regd. Office.** 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


Annexure A

**Disclosure pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/ 2023/123 dated July 13, 2023, SEBI no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024.**

| Sr. No | Particulars | Details |
|---|---|---|
| 1. | Name of the Secretarial Auditor | Vikas Gera & Associates |
| 2. | Reason for resignation | Due to Pre-occupation with other professional assignments. |
| 3. | Date of resignation | 09.02.2026 |
| 4 | Effective date of resignation | 09.02.2026 |
| 5 | Brief profile (in case of appointment) | Not Applicable |
| 6 | Disclosure of relationships between directors (in case of appointment) | Not Applicable |
| 7 | Whether the auditor has raised any concerns or issues | NIL |
| 8 | If yes, whether the same has been disclosed to the Audit Committee / Board | Not Applicable |
| 9 | Any other material reasons for resignation | NIL |

**ON BEHALF OF THE BOARD OF**
**ACME RESOURCES LIMITED**

Ravin Saluja
Digitally signed by Ravin Saluja
Date: 2026.02.10 18:08:02 +05'30'

**RAVIN SALUJA**
**MANAGING DIRECTOR**
**DIN: 00289305**

H.N. Pradhan & Co.
CHARTERED ACCOUNTANTS

**Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To the Board of Directors of Acme Resources Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Acme Resources Limited** ("the Company") for the quarter ended 31 December 2025 and the year to date results for the period from 01 April 2025 to 31 December 2025 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').

2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34') prescribed under Section 133 of the Companies Act, 2013 ("the Act"), other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We draw your attention to Note 5 to the Statement, about the provisional attachment of inventory in Financial Year 2023-24 and demand raised by Income Tax Department under section 156 of Income Tax Act amounting to Rs.3,060.28 lakh, Rs.5,270.35 lakh and Rs.734.89 lakh for Assessment Years 2015-16, 2016-17 and 2023-2024, respectively. The Company has challenged the demands before the Commissioner of Income Tax (Appeals).

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

H. N. PRADHAN & CO. FRN 002208N NEW DELHI

I-1, 1st FLOOR, KIRTI NAGAR, NEW DELHI-110015 Tel # +91-11-43515385 E-mail : mail@hnpco.in

6. The comparative financial information of the Company for the corresponding quarter ended 31 December 2024 and the corresponding year to date results for the period 01 April 2024 to 31 December 2024 were reviewed by the predecessor auditor and the financial statements of the Company for the year ended 31 March 2025 were audited by predecessor auditor who expressed an unmodified conclusion on those financial information and an unmodified opinion on the financial statements on 13 February 2025, 13 February 2025 and 29 May 2025 respectively. Our conclusion on the Statement is not modified in respect of this matter.

**For H.N. Pradhan & Co.**
Chartered Accountants
Firm Registration No.: **(FRN): 002208N**






**CA Arpit Batwara**
Partner
Membership No.: 532503
UDIN: **26532503GIDJSD2723**

**Place:** New Delhi
**Date:** 10 February, 2026

**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 AND NINE MONTHS ENDED 31 DECEMBER 2025**

(Rs. In Lakhs)

| Sr. No. | Particulars | Quarter Ended | | | Nine Months Ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 31.12.2025 (Unaudited) | 30.09.2025 (Unaudited) | 31.12.2024 (Unaudited) | 31.12.2025 (Unaudited) | 31.12.2024 (Unaudited) | 31.03.2025 (Audited) |
| | **Revenue from operations** | | | | | | |
| (i) | Interest Income | 116.30 | 125.27 | 116.58 | 363.37 | 384.22 | 591.43 |
| (ii) | Sale of Property | 117.00 | - | - | 117.00 | - | 202.58 |
| (iii) | Sale of Shares | - | - | - | - | - | - |
| (iv) | Reversal of impairment on financial instruments (net) | - | - | - | - | - | - |
| (v) | Others | - | - | - | - | - | - |
| **(I)** | **Total Revenue from operations** | **233.30** | **125.27** | **116.58** | **480.37** | **384.22** | **794.01** |
| **(II)** | **Other Income** | **2.26** | 79.53 | - | 81.79 | 0.61 | 0.61 |
| **(III)** | **Total Income (I+II)** | **235.56** | **204.80** | **116.58** | **562.16** | **384.83** | **794.62** |
| | **Expenses** | | | | | | |
| (i) | Finance Costs | 5.05 | 7.35 | 3.94 | 19.35 | 16.84 | 26.35 |
| (ii) | Impairment on financial instruments (net) | 595.35 | 104.08 | 11.60 | 714.74 | 27.58 | 226.90 |
| (iii) | Purchase of Stock-in-Trade | - | - | - | - | - | 56.00 |
| (iv) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | 115.80 | - | - | 115.80 | - | 51.65 |
| (v) | Employee Benefits Expenses | (4.07) | 11.16 | 5.18 | 10.30 | 13.84 | 19.04 |
| (vi) | Depreciation, amortization and impairment | 0.04 | 0.03 | 0.06 | 0.12 | 0.23 | 0.26 |
| (vii) | Others expenses | 11.00 | 10.75 | 13.60 | 35.81 | 31.96 | 242.53 |
| **(IV)** | **Total Expenses** | **723.17** | **133.37** | **34.38** | **896.12** | **90.45** | **622.73** |
| **(V)** | **Profit/(loss) before exceptional items and tax (III-IV)** | **(487.61)** | **71.43** | **82.20** | **(333.96)** | **294.38** | **171.89** |
| **(VI)** | **Exceptional items** | - | - | - | - | - | - |
| **(VII)** | **Profit/(loss) before tax (V +VI )** | **(487.61)** | **71.43** | **82.20** | **(333.96)** | **294.38** | **171.89** |
| **(VIII)** | **Tax Expense:** | | | | | | |
| (1) | Current Tax | 27.74 | 65.27 | 24.56 | 97.71 | 82.40 | - |
| (2) | Deferred tax charge/(credit) | (149.76) | (26.12) | (2.94) | (162.91) | (28.12) | 23.04 |
| (3) | Tax adjustment for earlier years | - | 6.44 | - | 6.44 | (22.88) | 3.58 |
| **(IX)** | **Profit/(loss) for the period (VII-VIII )** | **(365.59)** | **25.84** | **60.58** | **(275.20)** | **262.98** | **145.27** |
| **(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)** | **(365.59)** | **25.84** | **60.58** | **(275.20)** | **262.98** | **145.27** |
| **(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** | - | - | - | - | - | 4,463.39 |
| **(XIV)** | **Earnings per equity share (Not annualised for the interim periods)*** | | | | | | |
| | Basic (Rs.) | (1.42) | 0.10 | 0.24 | (1.07) | 1.02 | 0.56 |
| | Diluted (Rs.) | (1.42) | 0.10 | 0.24 | (1.07) | 1.02 | 0.56 |

*EPS for the quarters are not annualised.

H. N. PRADHAN & CO. FRN 002208N NEW DELHI

ACME RESOURCES LTD New Delhi

**Notes:**

1 These standalone financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment thereafter and SEBI circulars issued thereunder.

2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th February, 2026.

3 The Company is a base layer NBFC as per Master Direction – Reserve Bank of India (Non-Banking Financial Company – Scale Based Regulation) Directions, 2023 (amended).

4 Unaudited Segment Wise Revenue, Results and Assets/Liabilities For the Quarter and Nine Months ended December 31, 2025

(Rs. In Lakhs)

| Sr. No. | Particulars | Standalone | | | | | |
|---|---|---|---|---|---|---|---|
| | | Quarter Ended | | | Nine Months ended | | Year Ended |
| | | 31.12.2025 | 30.09.2025 | 31.12.2024 | 31.12.2025 | 31.12.2024 | 31.03.2025 |
| 1 | Segment Revenue: | | | | | | |
| | (a) NBFC Business | 116.30 | 125.27 | 116.58 | 363.37 | 384.22 | 591.43 |
| | (b) Property Trading | 117.00 | - | - | 117.00 | - | 202.58 |
| | (c) Others | 2.26 | 79.53 | - | 81.79 | 0.61 | 0.61 |
| | **Total Income** | **235.56** | **204.80** | **116.58** | **562.16** | **384.83** | **794.62** |
| 2 | Segment Results (Profit/(loss) before tax and interest from each segment) | | | | | | |
| | (a) NBFC Business | (486.02) | (0.75) | 86.14 | (397.60) | 310.61 | 102.70 |
| | (b) Property Trading | 1.20 | - | - | 1.20 | - | 94.93 |
| | (c) Others | 2.26 | 79.53 | - | 81.79 | 0.61 | 0.61 |
| | **Total Profit/(loss) Before Tax** | **(482.56)** | **78.78** | **86.14** | **(314.61)** | **311.22** | **198.24** |
| 3 | **Segment Assets** | | | | | | |
| | (a) NBFC Business | 4,597.98 | 4,609.97 | 5,132.38 | 4,597.98 | 5,132.38 | 4,949.56 |
| | (b) Property Trading | 2,000.93 | 2,656.38 | 2,821.11 | 2,000.93 | 2,821.11 | 2,575.96 |
| | (c) Unallocated | 801.16 | 703.76 | 172.50 | 801.16 | 172.50 | 385.84 |
| | **Total Segment Assets** | **7,400.07** | **7,970.11** | **8,125.99** | **7,400.07** | **8,125.99** | **7,911.36** |
| | **Segment Liabilities** | | | | | | |
| | (a) NBFC Business | 280.40 | 409.70 | 404.41 | 280.40 | 404.41 | 376.13 |
| | (b) Property Trading | 283.90 | 355.90 | 553.06 | 283.90 | 553.06 | 430.90 |
| | (c) Unallocated | 73.18 | 76.32 | 12.98 | 73.18 | 12.98 | 66.54 |
| | **Total Segment Liabilities** | **637.48** | **841.92** | **970.45** | **637.48** | **970.45** | **873.57** |

NBFC Business is representing the financing business and sales/purchase of properties & shares are included under 'Property/Share trading'.

5 During the financial year 2023-24, inventory having a book value of Rs.543.92 lakh was provisionally attached by the Income Tax Department under Section 132(9B) of the Income Tax Act, 1961. Out of the aforementioned amount, inventory valued at Rs.115.80 lakh has been released by the Income Tax Department against a bank guarantee furnished by the Company.

Pursuant to the provisional attachment, the Company is restricted 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 inventory for which the attachment has not yet been released.

Further, during the current financial year, the Company has received demand notices from the Income Tax Department under Section 156 of the Income Tax Act, 1961 amounting to Rs.3,060.28 lakh, Rs.5,270.35 lakh and Rs.734.89 lakh for Assessment Years 2015-16, 2016-17, and 2023-24, respectively. The Company believes that the demands are not sustainable on merits and has challenged the same before the Commissioner of Income Tax (Appeals) [CIT(A)].

6 The figures for the previous quarter/period have been regrouped and /or reclassified wherever necessary to confirm to the current period presentation.

By order of the Board
For Acme Resources Limited

Ravin Saluja
Managing Director
DIN-00289305

H. N. PRADHAN & CO. FRN 002208N NEW DELHI

Place : New Delhi
Date : 10th February, 2026

**Independent Auditor's Review Report on Consolidated Unaudited Quarterly and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**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** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income/(loss) for the quarter ended 31 December 2025 and the year to date results for the period from 01 April 2025 to 31 December 2025 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("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 Indian Accounting Standard 34 'Interim Financial Reporting' ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 ("the Act"), other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities listed below :

   **Subsidiaries**
   a. Ojas Suppliers Limited
   b. Atul Agro Private 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 accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We draw your attention to Note 5 to the Statement, about the provisional attachment of inventory in Financial Year 2023-24 and demand raised by Income Tax Department under section 156 of Income Tax Act amounting to Rs.3,060.28 lakh, Rs.5,270.35 lakh and Rs.734.89 lakh for Assessment Years 2015-16, 2016-17 and 2023-2024, respectively. The Holding Company has challenged the demands before the Commissioner of Income Tax (Appeals).

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



H. N. PRADHAN & CO. FRN 002208N NEW DELHI

7. We did not review the interim financial results of 2 subsidiaries included in the Statement, whose interim financial results reflect total assets of Rs.7,943.91 Lakh as at 31 December 2025, and total revenues of Rs. 89.45 Lakh and Rs. 252.32 Lakh, total net profit after tax of Rs. 62.52 Lakh and Rs. 182.55 Lakh and total comprehensive income of Rs. 62.52 Lakh and Rs. 182.55, for the quarter ended 31 December 2025 and for the period from 01 April 2025 to 31 December 2025, respectively, and cash used (net) of Rs. 772.40 lakh for the period from 01 April 2025 to 31 December 2025. These interim financial results have been reviewed by other auditors whose reports 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 on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

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

8. The comparative financial results of the Group for the corresponding quarter ended 31 December 2024 and the corresponding year to date results for the period 01 April 2024 to 31 December 2024 were reviewed by the predecessor auditor and the consolidated financial statements of the Group for the year ended 31 March 2025 were audited by predecessor auditor who expressed an unmodified conclusion on those consolidated financial results and unmodified opinion on consolidated financial statements on 13 February 2025, 13 February 2025 and 29 May 2025 respectively. Our conclusion on the Statement is not modified in respect of this matter.

**For H.N. Pradhan & Co.**
Chartered Accountants
Firm Registration No.: **(FRN): 002208N**

H. N. PRADHAN & CO. FRN 002208N NEW DELHI

**CA Arpit Batwara**
Partner
Membership No.: 532503
UDIN: **26532503GBUFDZ2431**

**Place:** New Delhi
**Date:** 10 February, 2026

**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 AND NINE MONTHS ENDED 31 DECEMBER 2025**

(Rs. In Lakhs)

| Sr. No. | Particulars | Quarter Ended | | | Nine Months Ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 31.12.2025 (Unaudited) | 30.09.2025 (Unaudited) | 31.12.2024 (Unaudited) | 31.12.2025 (Unaudited) | 31.12.2024 (Unaudited) | 31.03.2025 (Audited) |
| | **Revenue from operations** | | | | | | |
| (i) | Interest Income | 208.51 | 209.58 | 190.51 | 615.70 | 599.64 | 888.33 |
| (ii) | Sale of Property | 117.00 | - | - | 117.00 | - | 202.58 |
| (iii) | Reversal of Impairment on Financial instruments | - | - | - | - | - | - |
| (iv) | Rental Income | - | - | - | - | - | - |
| (v) | Others | - | - | - | - | - | - |
| **(I)** | **Total Revenue from operations** | **325.51** | **209.58** | **190.51** | **732.70** | **599.64** | **1,090.91** |
| **(II)** | **Other Income** | 2.26 | 90.57 | 0.01 | 92.83 | 0.62 | 0.63 |
| **(III)** | **Total Income (I+II)** | **327.77** | **300.15** | **190.52** | **825.53** | **600.26** | **1,091.54** |
| | **Expenses** | | | | | | |
| (i) | Finance Costs | 11.17 | 10.67 | 5.69 | 29.44 | 20.28 | 29.27 |
| (ii) | Impairment on financial instruments | 595.35 | 104.08 | 12.37 | 714.74 | 32.02 | 226.90 |
| (iii) | Purchase of Stock-in-Trade | - | - | - | - | - | 56.00 |
| (iv) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | 115.80 | - | - | 115.80 | - | 51.65 |
| (v) | Employee Benefits Expenses | (2.08) | 12.81 | 7.45 | 15.59 | 20.05 | 26.91 |
| (vi) | Depreciation, amortization and impairment | 0.04 | 0.03 | 0.06 | 0.12 | 0.23 | 0.26 |
| (vii) | Others expenses | 11.60 | 12.15 | 15.00 | 39.35 | 36.04 | 249.34 |
| **(IV)** | **Total Expenses** | **731.88** | **139.74** | **40.57** | **915.04** | **108.62** | **640.33** |
| **(V)** | **Profit/(loss) before exceptional items and tax (III-IV)** | **(404.11)** | **160.41** | **149.95** | **(89.51)** | **491.64** | **451.21** |
| **(VI)** | **Exceptional items** | - | - | - | - | - | - |
| **(VII)** | **Profit/(loss) before tax (V +VI)** | **(404.11)** | **160.41** | **149.95** | **(89.51)** | **491.64** | **451.21** |
| **(VIII)** | **Tax Expense:** | | | | | | |
| (1) | Current Tax | 48.72 | 87.67 | 41.81 | 159.22 | 133.17 | 70.31 |
| (2) | Deferred Tax | (149.76) | (26.12) | (2.94) | (162.91) | (28.12) | 23.04 |
| (3) | Tax adjustment for earlier years | - | 7.16 | - | 6.84 | (23.58) | 3.32 |
| **(IX)** | **Profit/(loss) for the period (VII-VIII)** | **(303.07)** | **91.70** | **111.08** | **(92.66)** | **410.17** | **354.54** |
| **(X)** | **Share of Profit/(loss) of associates** | - | - | - | - | - | - |
| **(XI)** | **Porfit/(loss) Attributable to** | | | | | | |
| | Owners of the Company | (303.23) | 91.70 | 111.05 | (92.89) | 410.01 | 354.29 |
| | Non-Controlling Interest | 0.16 | - | 0.03 | 0.23 | 0.16 | 0.25 |
| **(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** | - | - | - | - | - | - |
| **(XIII)** | **Total Comprehensive Income for the period (IX+XII)** | **(303.07)** | **91.70** | **111.08** | **(92.66)** | **410.17** | **354.54** |
| **(XIV)** | **Total Comprehensive Income attributable to** | | | | | | |
| | Owners of the Company | **(303.23)** | **91.70** | **111.05** | **(92.89)** | **410.01** | **354.29** |
| | Non-Controlling Interest | **0.16** | - | **0.03** | **0.23** | **0.16** | **0.25** |
| **(XV)** | **Paid-up equity share capital (face value Rs. 10/- per share)** | 2,574.40 | 2,574.40 | 2574.40 | 2,574.40 | 2,574.40 | 2,574.40 |
| **(XIV)** | **Other equity** | - | - | - | - | - | 10,508.35 |
| **(XVII)** | **Earnings per equity share (Not annualised for the interim** | | | | | | |
| | Basic (Rs.) | (1.18) | 0.36 | 0.43 | (0.36) | 1.59 | 1.38 |
| | Diluted (Rs.) | (1.18) | 0.36 | 0.43 | (0.36) | 1.59 | 1.38 |

H. N. PRADHAN & CO. FRN 002208N NEW DELHI

ACME RESOURCES LTD.

**Notes:**

1 These consolidated financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment thereafter and SEBI circulars issued thereunder.

2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th February, 2026.

3 The Company is a base layer NBFC as per Master Direction – Reserve Bank of India (Non-Banking Financial Company – Scale Based Regulation) Directions, 2023 (amended).

4 Unaudited Segment Wise Revenue, Results and Assets/Liabilities For the Quarter and Nine Months ended December 31, 2025

(Rs. in Lakhs)

| Sr. No. | Particulars | Consolidated | | | | | |
|---|---|---|---|---|---|---|---|
| | | Quarter Ended | | | Nine Months ended | | Year ended |
| | | 30.12.2025 | 30.09.2025 | 30.12.2024 | 30.12.2025 | 30.12.2024 | 31.03.2025 |
| 1 | **Segment Revenue:** | | | | | | |
| | (a) NBFC Business | 208.51 | 209.58 | 190.51 | 615.70 | 599.64 | 888.33 |
| | (b) Property Trading | 117.00 | - | - | 117.00 | - | 202.58 |
| | (c) Others | 2.26 | 90.57 | 0.01 | 92.83 | 0.62 | 0.63 |
| | **Total Income** | **327.77** | **300.15** | **190.52** | **825.53** | **600.26** | **1,091.54** |
| 2 | **Segment Results** (Profit/(loss) before tax and interest from each segment) | | | | | | |
| | (a) NBFC Business | (396.40) | 80.51 | 155.63 | (154.10) | 511.30 | 384.92 |
| | (b) Property Trading | 1.20 | - | - | 1.20 | - | 94.93 |
| | (c) Others | 2.26 | 90.57 | 0.01 | 92.83 | 0.62 | 0.63 |
| | **Total Profit/(loss) Before Tax** | **(392.94)** | **171.08** | **155.64** | **(60.07)** | **511.92** | **480.48** |
| 3 | **Segment Assets** | | | | | | |
| | (a) NBFC Business | 8,682.42 | 8,625.59 | 11,979.77 | 8,682.42 | 11,979.77 | 8,720.87 |
| | (b) Property Trading | 5,008.23 | 5,666.12 | 2,823.52 | 5,008.23 | 2,823.52 | 5,583.26 |
| | (c) Unallocated | 787.55 | 696.31 | 172.53 | 787.55 | 172.53 | 1,276.46 |
| | **Total Segment Assets** | **14,478.20** | **14,988.02** | **14,975.82** | **14,478.20** | **14,975.82** | **15,580.59** |
| | **Segment Liabilities** | | | | | | |
| | (a) NBFC Business | 1,123.11 | 1,254.49 | 1,264.07 | 1,123.11 | 1,264.07 | 1,989.71 |
| | (b) Property Trading | 283.90 | 355.90 | 558.48 | 283.90 | 558.48 | 430.90 |
| | (c) Unallocated | 74.56 | 77.93 | 8.34 | 74.56 | 8.34 | 70.69 |
| | **Total Segment Liabilities** | **1,481.57** | **1,688.32** | **1,830.89** | **1,481.57** | **1,830.89** | **2,491.30** |

NBFC Business is representing the financing business and sales/purchase of properties & shares are included under 'Property/Share trading'.

5 During the financial year 2023-24, inventory having a book value of Rs.543.92 lakh was provisionally attached by the Income Tax Department under Section 132(9B) of the Income Tax Act, 1961. Out of the aforementioned amount, inventory valued at Rs.115.80 lakh has been released by the Income Tax Department against a bank guarantee furnished by the Holding Company.

Pursuant to the provisional attachment, the Holding Company is restricted 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 inventory for which the attachment has not yet been released.

Further, during the current financial year, the Holding Company has received demand notices from the Income Tax Department under Section 156 of the Income Tax Act, 1961 amounting to Rs.3,060.28 lakh Rs.5,270.35 lakh and Rs.734.89 lakh for Assessment Years 2015-16, 2016-17 and 2023-24, respectively. The Holding Company believes that the demands are not sustainable on merits and has challenged the same before the Commissioner of Income Tax (Appeals) [CIT(A)].

6 The Above Consolidated financials results Includes results of Two Subsidiaries. The Company together with its subsidiaries is herein reffered as the Group.

7 The figures for the previous quarter/period have been regrouped / rearranged wherever necessary to confirm to the current period presentation.

By order of the Board
For Acme Resources Limited

Ravin Saluja
Managing Director
DIN-00289305

H. N. PRADHAN & CO. FRN 002208N NEW DELHI

Place : New Delhi
Date : 10th February, 2026