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: 13.02.2025

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 2024.

Dear Sir/Madam

In terms of Regulation 33 of SEBI (Listing Obligation and Discloser Requirements) Regulation 2015, Please find enclosed a copy of Unaudited Standalone and Consolidated Financial Results for the Quarter ended 31st December 2024 duly approved by the Board of Directors in their meeting held on 13-02-2025.

The meeting of the Board of Directors commenced at 03:00 P.M. and concluded at 05:00 P.M.

Kindly acknowledge the receipt and oblige.

This is for your information and record please.

Thanking You,

Yours faithfully,

FOR ACME RESOURCES LTD.

for **Acme Resources Limited**

Director

Kuldeep Saluja
(Director)

AGARWAL & DHANDHANIA
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF ACME RESOURCES LIMITED FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2024 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

To, The Board of Directors of ACME Resources Limited

1. We have reviewed the accompanying standalone unaudited financial results of **Acme Resources Limited** ("the Company") for the quarter and nine months ended 31st December 2024, (hereinafter referred to as "the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Financial Statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results read with notes therein, prepared in accordance with the applicable Indian Accounting Standards and other accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Obligations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For AGARWAL & DHANDHANIA
Chartered Accountants

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

AGARWAL & DHANDHANIA ★ FRN:125756W ★ Chartered Accountants

204-205, SNS Interio, 4th Floor, Bhatar Althan Road, Nr. Gujarat Gas Pump, Surat-395 017 (Gujarat) Tel. : 0261-2269131
E-mail : surat@adcaindia.com ◆ www.adcaindia.com

5. Emphasis of Matter:

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

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

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

(CA Alok Dhandhania)
Partner
Membership Number – 111062
UDIN No. – 25111062BMGYYA4790
Place of Signature: New Delhi
Date: 13th February 2025



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 DECEMBER 31, 2024

(Rs. In lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
	Revenue from operations						
(i)	Interest Income	116.58	171.85	5.71	384.22	267.42	411.74
(ii)	Sale of Property	-	-	-	-	-	-
(iii)	Sale of Shares	-	-	281.96	-	281.96	281.97
(iv)	Reversal of impairment of financial instruments	-	-	-	-	124.00	0.00
(v)	Others	-	-	-	-	-	-
(I)	**Total Revenue from operations**	**116.58**	**171.85**	**287.67**	**384.22**	**673.38**	**693.71**
(II)	**Other Income**	-	0.61	3.60	0.61	12.44	12.45
(III)	**Total Income (I+II)**	**116.58**	**172.46**	**291.27**	**384.83**	**685.82**	**706.16**
	Expenses						
(i)	Finance Costs	3.94	6.54	6.32	16.84	18.79	25.10
(ii)	Impairment on financial instruments	11.60	-	31.00	27.58	311.00	319.25
(iii)	Purchase of Stock-in-Trade	-	-	-	-	-	-
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	78.57	-	78.57	78.57
(v)	Employee Benefits Expenses	5.18	3.88	4.78	13.84	14.77	19.54
(vi)	Depreciation, amortization and impairment	0.06	0.08	0.04	0.23	0.40	0.43
(vii)	Others expenses	13.60	8.29	12.95	31.96	28.41	246.46
(IV)	**Total Expenses**	**34.38**	**18.79**	**133.66**	**90.43**	**451.94**	**689.35**
(V)	**Profit / (loss) before exceptional items and tax (III-IV)**	**82.20**	**153.67**	**157.61**	**294.40**	**233.88**	**16.81**
(VI)	**Exceptional items**	-	-	-	-	-	-
(VII)	**Profit/(loss) before tax (V +VI)**	**82.20**	**153.67**	**157.61**	**294.40**	**233.88**	**16.81**
(VIII)	**Tax Expense:**						
(1)	Current Tax	24.56	38.73	47.47	82.40	106.51	131.00
(2)	Deferred Tax	(2.94)	(21.16)	(7.81)	(28.12)	(46.30)	(127.34)
(3)	Tax adjustment for earlier years	-	(22.88)	26.03	(22.88)	26.04	26.04
(IX)	**Profit/(loss) for the period (VII-VIII)**	**60.58**	**158.98**	**91.92**	**263.00**	**147.63**	**(12.89)**
(X)	**Other Comprehensive Income**	-	-	-	-	-	-
(i)	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income	-	-	-	-	-	-
(XI)	**Total Comprehensive Income for the period (IX+X)**	**60.58**	**158.98**	**91.92**	**263.00**	**147.63**	**(12.89)**
(XII)	**Paid-up equity share capital (face value Rs. 10/- per share)**	2,574.40	2574.40	2574.40	2574.40	2574.40	2574.40
(XIII)	**Other equity**	-	-	-	-	-	4,318.13
(XIV)	**Earnings per equity share (Not annualised for the interim periods)**						
	Basic (Rs.)	0.24	0.62	0.36	1.02	0.57	(0.05)
	Diluted (Rs.)	0.24	0.62	0.36	1.02	0.57	(0.05)

For AGARWAL & DHANDHANIA
Chartered Accountants

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

DHANIA ★ 125756W Chartered Accountants

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 13th February, 2025.

2 Unaudited Segment Wise Revenue, Results and Assets/Liabilities For the Quarter and Nine Months ended December 31, 2024

Sr. No.	Particulars	Standalone					
		Quarter Ended			Nine Months ended		Year Ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
1	**Segment Revenue:**						
	(a) NBFC Business	116.58	171.85	287.67	384.22	673.38	411.74
	(b) Property Trading	-	-	-	-	-	281.97
	(c) Others	-	0.61	3.60	0.61	12.44	12.45
	Total Income	**116.58**	**172.46**	**291.27**	**384.83**	**685.82**	**706.16**
2	**Segment Results (Profit before tax and interest from each segment)**						
	(a) NBFC Business	82.20	153.06	154.01	293.80	221.44	(199.04)
	(b) Property Trading	-	-	-	-	-	203.39
	(c) Others	-	0.61	3.60	0.61	12.44	12.45
	Total Profit Before Tax	**82.20**	**153.67**	**157.61**	**294.40**	**233.88**	**16.81**
3	**Segment Assets**						
	(a) NBFC Business	5,132.38	4,950.77	5,475.38	5,132.38	5,475.38	5,820.08
	(b) Property Trading	2,821.11	2,882.94	1,901.77	2,821.11	1,901.77	1,728.11
	(c) Unallocated	172.50	186.66	396.82	172.50	396.82	174.05
	Total Segment Assets	**8,125.99**	**8,020.37**	**7,773.97**	**8,125.99**	**7,773.97**	**7,722.24**
	Segment Liabilities						
	(a) NBFC Business	404.41	387.53	376.16	404.41	376.16	385.94
	(b) Property Trading	553.06	527.90	331.99	553.06	331.99	395.99
	(c) Unallocated	12.98	9.99	12.81	12.98	12.81	47.78
	Total Segment Liabilities	**970.45**	**925.42**	**720.96**	**970.45**	**720.96**	**829.71**

3 The Reserve Bank of India, under Scale Based Regulations (SBR) has categorised the Company in Base Layer (NBFC-BL) vide its circular dated September 30, 2022.

4 During F.Y. 2023-24, inventory, having book value of Rs. 543.92 lakh has been provisionally attached by Income Tax Department under section 132(9B) of the Income Tax Act 1961. Accordingly the Company is prohibited from transferring, creating any charge on or parting with possession (by way of sale, mortgage, gift exchange or any other mode of transfer whatsoever) of the properties in favour of any other person.

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

By order of the Board
For Acme Resources Limited

For ACME RESOURCES LTD.

Director

Kuldeep Saluja
Director
DIN-00289187

Place : New Delhi
Date : 13th February, 2025

For AGARWAL & DHANDHANIA
Chartered Accountants
CA Alok Dhandhania
Partner
M. No. 111052
FRN NO. 125756W

AGARWAL & DHANDHANIA ★ FRN:125756W ★ Chartered Accountants

AGARWAL & DHANDHANIA
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF ACME RESOURCES LIMITED FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2024 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

To the Board of Directors of ACME Resources Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Acme Resources Limited ("Holding Company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group") for the quarter and nine months ended 31st December 2024, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The statement includes the results of the Holding Company and following subsidiaries:

   a) Ojas Suppliers Limited
   b) Atul Agro Pvt. Limited

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

For AGARWAL & DHANDHANIA
Chartered Accountants

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

AGARWAL & DHANDHANIA ★ FRN:125756W ★ Chartered Accountants

204-205, SNS Interio, 4th Floor, Bhatar Althan Road, Nr. Gujarat Gas Pump, Surat-395 017 (Gujarat) Tel. : 0261-2269131
E-mail : surat@adcaindia.com ◆ www.adcaindia.com

6. Emphasis of Matter: -

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

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

7. Other Matter:-

We did not review the interim financial results of two subsidiaries, (Ojas Suppliers limited and Atul Agro Pvt. Ltd.) included in the unaudited consolidated financial results, whose unaudited interim financial results include total revenue of Rs. 91.80 lakhs and 313.91 lakhs, total net profit after tax of Rs. 50.49 lakhs and 147.20 lakhs and total comprehensive income of Rs. 50.49 lakhs and 147.20 lakhs, for the quarter and nine months ended 31st December, 2024 respectively, as considered in the Statement.

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

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

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



(CA Alok Dhandhania)
Partner
Membership Number – 111062
UDIN No. – 25111062BMGYXZ4189
Place of Signature: New Delhi
Date: 13th February, 2025

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 DECEMBER 31, 2024

(Rs. In lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
	Revenue from operations						
(i)	Interest Income	190.51	242.18	107.89	599.64	511.77	695.93
(ii)	Sale of Shares	-	-	281.96	-	281.96	281.97
(iii)	Reversal of Impairment on Financial Instruments	-	-	-		124.00	-
(iv)	Others	-	-	-		-	-
(I)	Total Revenue from operations	190.51	242.18	389.85	599.64	917.73	977.90
(II)	Other Income	0.01	0.61	3.60	0.62	12.45	12.47
(III)	Total Income (I+II)	190.52	242.79	393.45	600.26	930.18	990.37
	Expenses						
(i)	Finance Costs	5.69	5.17	7.10	20.28	21.09	27.93
(ii)	Impairment on financial instruments	12.37	1.23	31.00	32.02	311.80	334.93
(iii)	Purchase of Stock-in-Trade	-	-	-	-	-	-
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	78.56	-	78.56	78.57
(v)	Employee Benefits Expenses	7.45	6.34	6.11	20.05	18.16	24.46
(vi)	Depreciation, amortization and impairment	0.06	0.08	0.04	0.23	0.40	0.43
(vii)	Others expenses	15.00	9.60	21.00	36.04	39.77	260.46
(IV)	Total Expenses	40.57	22.42	144.61	108.62	469.78	726.78
(V)	Profit / (loss) before exceptional items and tax (III-IV)	149.95	220.37	248.84	491.64	460.40	263.59
(VI)	Exceptional items	-	-	-	-	-	-
(VII)	Profit/(loss) before tax (V +VI)	149.95	220.37	248.84	491.64	460.40	263.59
(VIII)	Tax Expense:						
(1)	Current Tax	41.81	55.64	77.28	123.17	166.37	190.70
(2)	Deferred Tax	-2.94	-21.16	-7.81	28.12	-46.30	-127.64
(3)	Tax adjustment for earlier years	-	-23.58	26.03	-23.58	26.35	21.24
(IX)	Profit/(loss) for the period (VII-VIII)	111.08	209.47	158.34	410.17	314.98	171.29
(X)	Share of Profit/(loss) of associates	-	-	-	-	-	-
(XI)	Porfit/(Loss) Attributable to						
	Owners of the Company	111.05	209.24	158.38	410.01	315.10	171.03
	Non-Controlling Interest	0.03	0.23	-0.04	0.16	-0.12	0.26
(XII)	Other Comprehensive Income	-	-	-	-	-	-
(i)	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income	-	-	-	-	-	-
(XII)	Total Comprehensive Income for the period (IX+X)	111.08	209.47	158.34	410.17	314.98	171.29
(XIV)	Total Comprehensive Income attributable to						
	Owners of the Company	111.05	209.24	158.38	410.01	315.10	171.03
	Non-Controlling Interest	0.03	0.23	-0.04	0.16	-0.12	0.26
(XV)	Paid-up equity share capital (face value Rs. 10/- per share)	2,574.40	2,574.40	2,574.40	2,574.40	2,574.40	2,574.40
(XIV)	Other equity	-	-	-	-	-	10,154.06
(XVII)	Earnings per equity share (Not annualised for the interim periods)						
	Basic (Rs.)	0.43	0.81	0.62	1.59	1.22	0.66
	Diluted (Rs.)	0.43	0.81	0.62	1.59	1.22	0.66

For AGARWAL & DHANDHANIA
Chartered Accountants

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

AGARWAL & DHANDHANIA ★ FRN:125756W ★ Chartered Accountants

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 31st December, 2024.

2 Unaudited Segment Wise Revenue, Results and Assets/Liabilities For the Quarter and Nine Months Ended December 31, 2024

Sr. No.	Particulars	Consolidated					
		Quarter Ended			Nine Months ended		Year ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
1	**Segment Revenue:**						
	(a) NBFC Business	190.51	242.18	389.85	599.64	917.73	695.93
	(b) Property Trading	-	-	-	-	-	281.97
	(c) Others	0.01	0.61	3.60	0.62	12.45	12.47
	Total Income	**190.52**	**242.79**	**393.45**	**600.26**	**930.18**	**990.37**
2	**Segment Results (Profit before tax and interest from each segment)**						
	(a) NBFC Business	149.94	219.76	245.24	491.02	447.95	172.55
	(b) Property Trading	-	-	-	-	-	78.57
	(c) Others	0.01	0.61	3.60	0.62	12.45	12.47
	Total Profit Before Tax	**149.95**	**220.37**	**248.84**	**491.64**	**460.40**	**263.59**
3	**Segment Assets**						
	(a) NBFC Business	11979.77	11,732.02	12,288.82	11,979.77	12,288.82	12,493.70
	(b) Property Trading	2823.52	2,885.22	1,901.78	2,823.52	1,901.78	1,728.11
	(c) Unallocated	172.53	201.90	407.86	172.53	407.86	211.68
	Total Segment Assets	**14975.82**	**14,819.13**	**14,598.46**	**14,975.82**	**14,598.46**	**14,433.49**
	Segment Liabilities						
	(a) NBFC Business	1264.07	1,244.32	1,319.46	1,264.07	1,319.46	1,259.16
	(b) Property Trading	558.48	527.91	331.99	558.48	331.99	395.99
	(c) Unallocated	8.34	13.06	68.80	8.34	68.80	43.58
	Total Segment Liabilities	**1830.89**	**1,785.29**	**1,720.25**	**1,830.89**	**1,720.25**	**1,698.73**

3 The Reserve Bank of India, under Scale Based Regulations (SBR) has categorised the Company in Base Layer (NBFC-BL) vide its circular dated September 30, 2022.

4 Inventory of Holding Company, having book value of Rs. 543.92 lakh has been provisionally attached by Income Tax Department under section 132(9B) of the Income Tax Act 1961. Accordingly the Holding Company is prohibited from transferring, creating any charge on or parting with possession (by way of sale, mortgage, gift exchange or any other mode of transfer whatsoever) of the properties in favour of any other person.

5 The figures for the previous quarter/period have been regrouped / rearranged wherever necessary to conform to the current period

By order of the Board
For Acme Resources Limited

For ACME RESOURCES LTD.

Director

Kuldeep Saluja
Director
DIN-00289187

Place : New Delhi
Date : 13th February, 2025

For AGARWAL & DHANDHANIA
Chartered Accountants

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

AGARWAL & DHANDHANIA ★ FRN:125756W ★ Chartered Accountants

ACME RESOURCES LTD.

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