

# **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: 12.11.2021**

To,  
The Secretary  
The Calcutta Stock Exchange Asso. Ltd.  
7, Lyons Range  
Kolkata – 700 001

To,  
BSE Limited  
P.J. Towers, Dalal Street,  
Mumbai- 400 001

**Sub: Submission of Unaudited Standalone and Consolidated Financial Results for the Quarter and half year ended 30<sup>th</sup> September 2021**

Dear Sir/Madam

In terms of Regulation 33 of SEBI (Listing Obligation and Discloser Requirements) Regulation 2015, Please find enclosed a copy of Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended 30<sup>th</sup> September 2021 duly approved by the Board of Directors in their meeting held on 12-11-2021.

Kindly acknowledge the receipt and oblige.

This is for your information and record please.

Thanking You,

Yours faithfully,

for Acme Resources Limited  
For **ACME RESOURCES LTD**

  
**Vivek Chaturvedi**  
(Managing Director) **Director**

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED STANDALONE  
FINANCIAL RESULTS OF ACME RESOURCES LIMITED AS AT 30<sup>th</sup> SEPTEMBER 2021  
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> September 2021. 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.



## 5. Emphasis of Matters

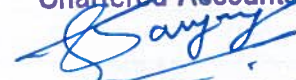
We draw attention to Note 2 to the statement which explains the impact of COVID-19 (Coronavirus Pandemic) on the operations of the company and the management assessment thereon.

Our opinion is not modified in respect of this matter.

Place of Signature: New Delhi  
Date: 12<sup>th</sup> November 2021

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

For Agarwal & Dhandhanias  
Chartered Accountants



(Mr. Sanjay Agarwal)  
Partner

Membership Number - 078579

UDIN No. - 21078579 AAAAV6852



# Acme Resources Limited

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

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2021

(Rs. In

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
	<b>Revenue from operations</b>						
(i)	Interest Income	43.80	66.00	179.51	109.80	318.14	456.04
(ii)	Sale of Property	0.00	-	12.00	0.00	12.00	110.00
(iii)	Rental Income	4.05	3.15	9.60	7.20	13.80	21.35
(iv)	Others	12.45	6.32	-	18.77	-	31.28
(I)	<b>Total Revenue from operations</b>	<b>60.30</b>	<b>75.47</b>	<b>201.11</b>	<b>135.77</b>	<b>343.94</b>	<b>618.67</b>
(II)	<b>Other Income</b>	0.56	-	1.96	0.56	1.96	-
(III)	<b>Total Income (I+II)</b>	<b>60.86</b>	<b>75.47</b>	<b>203.07</b>	<b>136.33</b>	<b>345.90</b>	<b>618.67</b>
	<b>Expenses</b>						
(i)	Finance Costs	19.39	22.42	40.57	41.81	106.38	201.81
(ii)	Impairment on financial instruments	-	102.52	80.00	102.52	209.11	2594.63
(iii)	Purchase of Stock-in-Trade	-	-	-	-	-	-
(iv)	Changes in inventories of finished goods, work-in-	-	-	8.47	-	8.47	85.63
(v)	Employee Benefits Expenses	5.20	5.04	5.13	10.24	10.76	22.07
(vi)	Depreciation, amortization and impairment	0.30	0.22	0.39	0.52	0.71	1.92
(vii)	Others expenses	8.17	8.01	7.79	16.18	15.38	62.75
(IV)	<b>Total Expenses</b>	<b>33.06</b>	<b>138.21</b>	<b>142.35</b>	<b>171.27</b>	<b>350.81</b>	<b>2968.81</b>
(V)	<b>Profit / (loss) before exceptional items and tax (III-</b>	<b>27.80</b>	<b>(62.74)</b>	<b>60.72</b>	<b>(34.94)</b>	<b>(4.91)</b>	<b>(2,350.14)</b>
(VI)	<b>Exceptional items</b>	-	-	-	-	-	-
(VII)	<b>Profit/(loss) before tax (V +VI )</b>	<b>27.80</b>	<b>(62.74)</b>	<b>60.72</b>	<b>(34.94)</b>	<b>(4.91)</b>	<b>(2,350.14)</b>
(VIII)	<b>Tax Expense:</b>						
(1)	Current Tax	(17.88)	35.50	30.00	17.62	46.000	52.82
(2)	Deferred Tax	3.29	35.46	(19.90)	38.75	(52.48)	(689.12)
(3)	Tax adjustment for earlier years	-	-	-	-	-	25.88
(IX)	<b>Profit/(loss) for the period (VII-VIII )</b>	<b>42.39</b>	<b>(133.70)</b>	<b>50.62</b>	<b>(91.31)</b>	<b>1.57</b>	<b>(1,739.72)</b>
(X)	<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>	-	-	-	-	-	-
(XI)	<b>Total Comprehensive Income for the period</b>	<b>42.39</b>	<b>(133.70)</b>	<b>50.62</b>	<b>(91.31)</b>	<b>1.57</b>	<b>(1739.72)</b>
(XII)	<b>Paid-up equity share capital (face value Rs. 10/- per</b>	<b>2,574.40</b>	<b>2574.40</b>	<b>2574.40</b>	<b>2574.40</b>	<b>2574.40</b>	<b>2574.40</b>
(XIII)	<b>Other equity</b>	-	-	-	-	-	3,113.72
(XIV)	<b>Earnings per equity share (Not annualised for the interim periods)</b>						
	Basic (Rs.)	0.16	(0.52)	0.20	(0.35)	0.01	(6.76)
	Diluted (Rs.)	0.16	(0.52)	0.20	(0.35)	0.01	(6.76)



## Statement of Assets and Liabilities as on 30th September '2021

(Rs. In Lakhs)

		Half Year Ended	Year Ended
		As on Sep 30, 2021 (Unaudited)	As on Mar 31, 2021 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>FINANCIAL ASSETS</b>		
	(i) Cash and Cash Equivalents	90.07	97.10
	(ii) Receivables	-	0.24
	(iii) Loans	2,634.65	2,968.32
	(iv) Investments	781.52	778.76
	(v) Other financials assets	1,255.34	1,022.81
		<b>4,761.57</b>	<b>4,867.23</b>
<b>2</b>	<b>NON FINANCIAL ASSETS</b>		
	(i) Inventories	1,883.30	1,883.30
	(ii) Current tax assets (net)	37.25	41.53
	(iii) Deferred tax assets (net)	993.84	1,032.59
	(iv) Property plant and equipments	6.29	6.70
	(v) Other non-financial assets	-	0.11
		<b>2,920.67</b>	<b>2,964.23</b>
	<b>TOTAL ASSETS</b>	<b>7,682.24</b>	<b>7,831.46</b>
<b>B</b>	<b>LIABILITIES AND EQUITY</b>		
<b>1</b>	<b>FINANCIAL LIABILITIES</b>		
	(i) Payable		
	(I) Trade Payable		
	(i) Total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	2.08	1.16
	(ii) Borrowings	1,412.85	1,435.80
	(iii) Other financials liabilities	246.12	261.24
		<b>1,661.04</b>	<b>1,698.20</b>
<b>2</b>	<b>NON-FINANCIAL LIABILITIES</b>		
	(i) Other Non-financials liabilities	424.38	445.14
		<b>424.38</b>	<b>445.14</b>
<b>3</b>	<b>EQUITY</b>		
	(i) Equity Share Capital	2,574.40	2,574.40
	(ii) Other Equity	3,022.42	3,113.72
		<b>5,596.82</b>	<b>5,688.12</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>7,682.24</b>	<b>7,831.46</b>

## Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th November, 2021.
- The Company has granted moratorium upto six months on the payment of installments falling due between March 01, 2020 and August 31, 2020 to all eligible borrowers based on the Board approved moratorium policy read with the Reserve Bank of India (RBI) guidelines dated March 27, 2020 and May 23, 2020 relating to 'COVID-19 - Regulatory Package' and RBI guidelines on moratorium dated April 17, 2020. Further, period for which moratorium was granted had not been considered for computing days past due (DPD) as on September 30, 2021. Extension of such moratorium benefit to borrowers as per the COVID-19 Regulatory package of the RBI by itself is not considered to result in significant increase in credit risk as per Ind AS 109 for staging of accounts. The Company continues to recognise interest income during the moratorium period and in the absence of other credit risk indicators, the granting of a moratorium period does not result in accounts becoming past due and automatically triggering Stage 2 or Stage 3 classification criteria.

The COVID-19 pandemic has significantly affected various sectors of Indian economy. The prolonged lockdown imposed by the government due to Covid-19 pandemic has affected the Company's business operations as some of the borrowers has defaulted in repayment of Interest and Principal. However, the actual impact may vary due to prevailing uncertainty caused by the pandemic. The Company's management is continuously monitoring the situation and the economic factors affecting the operations of the Company.





3 Unaudited Segment Wise Revenue, Results and Capital Employed For the Quarter and Half Year ended September 30, 2021

Sr. No.	Particulars	Standalone					
		Quarter Ended			Half Year ended		Year Ended
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
1	<b>Segment Revenue:</b>						
	(a) NBFC Business	56.25	72.32	179.51	128.57	318.14	456.04
	(b) Property Trading	-	-	12.00	-	12.00	110.00
	(c) Others	4.61	3.15	11.56	7.76	15.76	52.63
	<b>Total Income</b>	<b>60.86</b>	<b>75.47</b>	<b>203.07</b>	<b>136.33</b>	<b>345.90</b>	<b>618.67</b>
2	<b>Segment Results (Profit before tax and interest from each</b>						
	(a) NBFC Business	23.19	(65.89)	45.63	(42.70)	(24.20)	(2,427.14)
	(b) Property Trading	-	-	3.53	-	3.53	24.37
	(c) Others	4.61	3.15	11.56	7.76	15.76	52.63
	<b>Total Profit Before Tax</b>	<b>27.80</b>	<b>(62.74)</b>	<b>60.72</b>	<b>(34.94)</b>	<b>(4.91)</b>	<b>(2,350.14)</b>
3	<b>Segment Assets</b>						
	(a) NBFC Business	7,952.55	4,593.88	7,952.55	7,952.55	7,952.55	4,859.06
	(b) Property Trading	3,108.69	3,031.53	3,108.69	3,108.69	3,108.69	2,826.77
	(c) Unallocated	124.06	44.80	124.06	124.06	124.06	145.63
	<b>Total Segment Assets</b>	<b>11,185.30</b>	<b>7,670.22</b>	<b>11,185.30</b>	<b>11,185.30</b>	<b>11,185.30</b>	<b>7,831.46</b>
	<b>Segment Liabilities</b>						
	(a) NBFC Business	3,341.44	1,678.76	3,341.44	3,341.44	3,341.44	1,697.05
	(b) Property Trading	362.74	426.23	362.74	362.74	362.74	426.23
	(c) Unallocated	51.72	10.83	51.72	51.72	51.72	20.08
	<b>Total Segment Liabilities</b>	<b>3,755.90</b>	<b>2,115.82</b>	<b>3,755.90</b>	<b>3,755.90</b>	<b>3,755.90</b>	<b>2,143.36</b>

4 Disclosures as required by RBI circular dated April 17, 2020 'COVID-19 Regulatory Package - Asset Classification and Provisioning' are given below:

(Rs. in Lakhs)	
Particulars	As of September 30, 2021
i. Amounts in SMA/overdue categories where moratorium/deferment was extended *	NIL
ii. Respective amount where asset classification benefit is extended**	NIL
iii. Provisions made during quarter in terms of paragraph 3 of the above circular ***	NIL
iv. Provisions adjusted against the respective accounting periods for slippages and residual provisions in terms of paragraph 6 of the above circular	NIL

\*Outstanding as on September 30, 2021 on account of SMA categories cases where moratorium benefit is extended by the Company up to August

\*\*There are nil accounts as on September 30, 2021 where the asset classification benefit is extended for cases which were entitled to a moratorium until August 31, 2020, as the asset classification is based on the actual performance of the account post moratorium period is over.

\*\* The Group had made adequate provision for impairment loss under ECL model for the year ended September 30, 2021( Refer Note 2 above). Further, the Company has considered the additional provisions for the computation under IRAC Norms as required under RBI Circular dated March

5 During the quarter ended September 30, 2021, the Group has invoked resolution plans to relieve COVID-19 pandemic related stress to eligible borrowers. The resolution plans are 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. The staging of accounts and provisioning for the eligible accounts where the resolution plans are invoked and implemented is in accordance with the Board Approved Policy in this regard. During the Quarter/year, no resolution plan has been invoked by customers. So, 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 September 30, 2021.

6 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

Vijet Chaturvedi  
Managing Director  
DIN-08027097

Director

Place : New Delhi

Date : 12th Nov, 2021



**PART III – CASH FLOW STATEMENT****Standalone Cash Flow Statement for the period ended September 30, 2021 (Rs. in Lakhs)**

	Half Year	Half Year
Particulars	30.09.2021 Unaudited	30.09.2020 Unaudited
<b>A. Cash Flow from Operating Activities</b>		
Profit before tax	(34.94)	(4.91)
Depreciation, amortization and impairment	0.52	0.71
Interest and Finance Charges	41.81	106.38
Impairment on loans	102.52	209.11
<b>Operating profit before working capital changes</b>	<b>109.91</b>	<b>311.29</b>
Decrease/(Increase) in Loans	231.16	365.25
Decrease/ (Increase) Trade receivables	0.24	(1.20)
Decrease/ (Increase) in Inventories	-	8.47
Decrease/ (Increase) in other financial assets	(232.53)	119.75
Decrease/ (Increase) in other non-financial assets	-	0.12
(Decrease)/ Increase in Payables	(0.92)	(7.45)
(Decrease)/ Increase in other non-financial liabilities	35.88	(132.25)
(Decrease)/ Increase in Provisions	-	-
<b>Cash generated from operations</b>	<b>143.74</b>	<b>663.98</b>
Direct taxes paid (net of refunds)	(68.91)	46.00
<b>Net Cash flows from /Used In Operating Activities (A)</b>	<b>74.83</b>	<b>709.98</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of investments at amortised cost	(3.05)	14.66
<b>Net Cash flows from /Used In Investing Activities (B)</b>	<b>(3.05)</b>	<b>14.66</b>
<b>C. Cash Flow from Financing Activities</b>		
Repayment of Borrowings (Other than Debt Securities)	(22.96)	(643.50)
Interest Paid	(41.81)	(106.38)
<b>Net Cash flows from Financing Activities (C)</b>	<b>(64.78)</b>	<b>(749.88)</b>
Net Increase / (Decrease) In Cash And Cash Equivalents (A+B+C)	7.03	(25.24)
Cash and Cash Equivalents at the beginning of the year	97.10	10.76
<b>Cash And Cash Equivalents At The End Of The Year</b>	<b>90.07</b>	<b>36.00</b>

**Components of Cash and Cash Equivalents**

Cash and cash equivalents at the end of the year	30.09.2021 Unaudited	30.09.2020 Unaudited
- Cash on hand	0.86	0.92
- Cheques and drafts on hand		
- Balances with banks in current accounts	89.21	35.08
-Term deposits with original maturity up to 3 months		
<b>Total</b>	<b>90.07</b>	<b>36.00</b>





**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON CONSOLIDATED  
UNAUDITED FINANCIAL RESULTS OF ACME RESOURCES LIMITED AS AT 30<sup>th</sup>  
SEPTEMBER 2021 PURSUANT TO THE REGULATION 33 of the SEBI (LISTING OBLIGATION  
AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

To the Board of Directors of ACME Resources Limited

1. We have reviewed the Consolidated quarterly financial results of **Acme Resources Limited** for the quarter and half year ended 30<sup>th</sup> September 2021. 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.





### Emphasis of Matters


5. We draw attention to Note 2 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. 6303.49 lakhs** as at 30<sup>th</sup> September 2021 as well as the total revenue of **Rs. 41.73 lakhs** as at 30<sup>th</sup> September 2021. 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: 12<sup>th</sup> November 2021

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

For Agarwal & Dhandhanias  
Chartered Accountants  
  
(Mr. Sanjay Agarwal)  
Partner

Membership Number - 078579

UDIN No. - 21078579A AAAAW6345

# Acme Resources Limited

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

## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2021

(Rs. In lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
	<b>Revenue from operations</b>						
(i)	Interest Income	48.85	70.99	236.20	119.84	406.21	528.67
(ii)	Sale of Property	0.00	-	12.00	-	12.00	110.00
(iii)	Rental Income	7.20	-	9.60	7.20	13.80	21.35
(iv)	Others	13.01	5.76	-	18.77	-	31.28
(I)	<b>Total Revenue from operations</b>	<b>69.06</b>	<b>76.75</b>	<b>257.80</b>	<b>145.81</b>	<b>432.01</b>	<b>691.30</b>
(II)	<b>Other Income</b>	<b>(3.14)</b>	<b>3.71</b>	<b>1.96</b>	<b>0.57</b>	<b>1.96</b>	<b>0.01</b>
(III)	<b>Total Income (I+II)</b>	<b>65.92</b>	<b>80.46</b>	<b>259.76</b>	<b>146.38</b>	<b>433.97</b>	<b>691.31</b>
	<b>Expenses</b>						
(i)	Finance Costs	5.12	8.33	6.71	13.45	16.47	49.86
(ii)	Impairment on financial instruments	-	102.52	80.65	102.52	209.91	2404.63
(iii)	Purchase of Stock-in-Trade	-	-	-	-	-	-
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(190.61)	-	8.47	(190.61)	8.47	85.63
(v)	Employee Benefits Expenses	6.58	6.42	6.88	13.00	13.52	27.96
(vi)	Depreciation, amortization and impairment	0.30	0.22	1.22	0.52	4.81	6.02
(vii)	Others expenses	9.72	9.57	11.60	19.29	21.76	73.27
(IV)	<b>Total Expenses</b>	<b>(168.89)</b>	<b>127.06</b>	<b>115.53</b>	<b>(41.83)</b>	<b>274.94</b>	<b>2647.37</b>
(V)	<b>Profit / (loss) before exceptional items and tax (III-IV)</b>	<b>234.81</b>	<b>(46.60)</b>	<b>144.23</b>	<b>188.21</b>	<b>159.03</b>	<b>(1,956.06)</b>
(VI)	<b>Exceptional items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(VII)	<b>Profit/(loss) before tax (V + VI)</b>	<b>234.81</b>	<b>(46.60)</b>	<b>144.23</b>	<b>188.21</b>	<b>159.03</b>	<b>(1,956.06)</b>
(VIII)	<b>Tax Expense:</b>						
(1)	Current Tax	(13.74)	39.56	50.94	25.82	87.05	105.34
(2)	Deferred Tax	3.29	35.46	(12.85)	38.75	(45.32)	(681.55)
(3)	Tax adjustment for earlier years	-	-	-	-	-	26.67
(IX)	<b>Profit/(loss) for the period (VII-VIII)</b>	<b>245.26</b>	<b>(121.62)</b>	<b>106.14</b>	<b>123.64</b>	<b>117.30</b>	<b>(1,406.52)</b>
(X)	<b>Share of Profit/(loss) of associates</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(XI)	<b>Minority interest</b>	<b>-</b>	<b>(0.04)</b>	<b>-</b>	<b>(0.07)</b>	<b>0.14</b>	<b>(0.17)</b>
(XII)	<b>Net Profit/(loss) after taxes, minority interest and share of profit/(loss) of associates (IX+X+XI)</b>	<b>245.26</b>	<b>(121.66)</b>	<b>106.14</b>	<b>123.57</b>	<b>117.16</b>	<b>(1,406.69)</b>
(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>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(XI)	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>245.26</b>	<b>(121.62)</b>	<b>106.14</b>	<b>123.64</b>	<b>117.30</b>	<b>(1406.69)</b>
(XII)	<b>Paid-up equity share capital (face value Rs. 10/- per share)</b>	<b>2,574.40</b>	<b>2574.40</b>	<b>2574.40</b>	<b>2574.40</b>	<b>2574.40</b>	<b>2574.40</b>
(XIII)	<b>Other equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,475.49</b>
(XIV)	<b>Earnings per equity share (Not annualised for the interim)</b>						
	Basic (Rs.)	0.95	(0.47)	0.41	0.48	0.46	(5.46)
	Diluted (Rs.)	0.95	(0.47)	0.41	0.48	0.46	(5.46)



## Statement of Consolidated Assets and Liabilities as on 30th September '2021

(Rs. In Lakhs)

		Half Year Ended	Year Ended
		As on Sep 30, 2021	As on Mar 31, 2021
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>FINANCIAL ASSETS</b>		
	(i) Cash and Cash Equivalents	99.55	107.04
	(ii) Receivables	-	0.24
	(iii) Loans	4,121.53	4,451.06
	(iv) Investments	3,075.02	3,072.26
	(v) Other financials assets	1,465.49	1,395.60
		<b>8,761.59</b>	<b>9,026.20</b>
<b>2</b>	<b>NON FINANCIAL ASSETS</b>		
	(i) Inventories	2,073.91	1,883.31
	(ii) Current tax assets (net)	148.89	97.78
	(iii) Deferred tax assets (net)	1,227.61	1,266.37
	(iv) Property plant and equipments	6.34	6.86
	(v) Other non-financial assets	-	-
		<b>3,456.75</b>	<b>3,254.32</b>
	<b>TOTAL ASSETS</b>	<b>12,218.34</b>	<b>12,280.52</b>
<b>B</b>	<b>LIABILITIES AND EQUITY</b>		
<b>1</b>	<b>FINANCIAL LIABILITIES</b>		
	(i) Payables		
	(i) Trade Payable		
	(i) Total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	2.44	1.51
	(ii) Other Payables	-	-
	(i) Total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(ii) Borrowings	470.03	493.14
	(iii) Other financials liabilities	271.08	283.21
		<b>743.55</b>	<b>777.86</b>
<b>2</b>	<b>NON-FINANCIAL LIABILITIES</b>		
	(i) Current Tax liabilities (Net)	60.73	-
	(ii) Provisions	-	-
	(ii) Other Non-financials liabilities	425.37	447.00
		<b>486.10</b>	<b>447.00</b>
<b>3</b>	<b>EQUITY</b>		
	(i) Equity Share Capital	2,574.40	2,574.40
	(ii) Other Equity	8,408.45	8,475.49
	(iii) Non-controlling Interest	5.84	5.77
		<b>10,988.69</b>	<b>11,055.66</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>12,218.34</b>	<b>12,280.52</b>

## Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th November, 2021.
- The Company has granted moratorium upto six months on the payment of installments falling due between March 01, 2020 and August 31, 2020 to all eligible borrowers based on the Board approved moratorium policy read with the Reserve Bank of India (RBI) guidelines dated March 27, 2020 and May 23, 2020 relating to 'COVID-19 - Regulatory Package' and RBI guidelines on moratorium dated April 17, 2020. Further, period for which moratorium was granted had not been considered for computing days past due (DPD) as on September 30, 2021. Extension of such moratorium benefit to borrowers as per the COVID-19 Regulatory package of the RBI by itself is not considered to result in significant increase in credit risk as per Ind AS 109 for staging of accounts. The Company continues to recognise interest income during the moratorium period and in the absence of other credit risk indicators, the granting of a moratorium period does not result in accounts becoming past due and automatically triggering Stage 2 or Stage 3 classification criteria.  
The COVID-19 pandemic has significantly affected various sectors of Indian economy. The prolonged lockdown imposed by the government due to Covid-19 pandemic has affected the Company's business operations as some of the borrowers has defaulted in repayment of Interest and Principal. However, the actual impact may vary due to prevailing uncertainty caused by the pandemic. The Company's management is continuously monitoring the situation and the economic factors affecting the operations of the Company.





3 Unaudited Segment Wise Revenue, Results and Capital Employed For the Quarter Ended September 30, 2021

Sr. No.	Particulars	Consolidated					
		Quarter Ended			Half Year ended		Year ended
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
1	<b>Segment Revenue:</b>						
	(a) NBFC Business	67.62	70.95	236.20	138.61	406.21	559.95
	(b) Property Trading	-	-	12.00	-	12.00	110.00
	(c) Others	(1.70)	9.47	11.56	7.77	15.76	21.36
	<b>Total Income</b>	<b>65.92</b>	<b>80.46</b>	<b>259.76</b>	<b>146.38</b>	<b>433.97</b>	<b>691.31</b>
2	<b>Segment Results (Profit before tax and interest from each segment)</b>						
	(a) NBFC Business	236.51	(56.07)	129.14	180.44	139.74	(2,001.79)
	(b) Property Trading	-	-	3.53	-	3.53	24.37
	(c) Others	(1.70)	9.47	11.56	7.77	15.76	21.36
	<b>Total Profit Before Tax</b>	<b>234.81</b>	<b>(46.60)</b>	<b>144.23</b>	<b>188.21</b>	<b>159.03</b>	<b>(1,956.06)</b>
3	<b>Segment Assets</b>						
	(a) NBFC Business	8740.86	8,798.62	10,418.79	8,740.86	10,418.79	9,083.11
	(b) Property Trading	3222.14	3,197.69	3,108.70	3,222.14	3,108.70	2,982.93
	(c) Unallocated	255.33	135.63	217.18	255.33	217.18	267.00
	<b>Total Segment Assets</b>	<b>12218.33</b>	<b>12,131.94</b>	<b>13,744.67</b>	<b>12,218.33</b>	<b>13,744.67</b>	<b>12,333.04</b>
	<b>Segment Liabilities</b>						
	(a) NBFC Business	741.30	759.60	701.61	741.30	701.61	791.63
	(b) Property Trading	422.99	426.23	362.74	422.99	362.74	426.23
	(c) Unallocated	65.36	12.09	100.82	65.36	100.82	59.52
	<b>Total Segment Liabilities</b>	<b>1229.64</b>	<b>1,197.92</b>	<b>1,165.17</b>	<b>1,229.64</b>	<b>1,165.17</b>	<b>1,277.38</b>

4 Disclosures as required by RBI circular dated April 17, 2020 'COVID-19 Regulatory Package - Asset Classification and Provisioning' are given below:

(Rs. in Lakhs)	
Particulars	As of September 30, 2021
i. Amounts in SMA/overdue categories where moratorium/deferment was extended *	NIL
ii. Respective amount where asset classification benefit is extended**	NIL
iii. Provisions made during quarter in terms of paragraph 3 of the above circular ***	NIL
iv. Provisions adjusted against the respective accounting periods for slippages and residual provisions in terms of paragraph 6 of the above circular.	NIL

\*Outstanding as on September 30, 2021 on account of SMA categories cases where moratorium benefit is extended by the Company up to August 31, 2020.

\*\*There are nil accounts as on September 30, 2021 where the asset classification benefit is extended for cases which were entitled to a moratorium until August 31, 2020, as the asset classification is based on the actual performance of the account post moratorium period is

\*\* The Company had made adequate provision for impairment loss under ECL model for the year ended September 30, 2021( Refer Note 2 above). Further, the Company has considered the additional provisions for the computation under IRAC Norms as required under RBI Circular dated March 13, 2020.

5 During the quarter ended September 30, 2021, the Company has invoked resolution plans to relieve COVID-19 pandemic related stress to eligible borrowers. The resolution plans are 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. The staging of accounts and provisioning for the eligible accounts where the resolution plans are invoked and implemented is in accordance with the Board Approved Policy in this regard. During the Quarter/year, no resolution plan has been invoked by customers. So, 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 September 30, 2021.

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

By order of the Board

For ACME RESOURCES LTD

*Chali*

Vivek Chaturvedi  
Managing Director  
DIN-08027097

Director

Place : New Delhi  
Date : 12th Nov, 2021



**PART III – CASH FLOW STATEMENT**

Consolidated Cash Flow Statement for the period ended September 30, 2021

(Rs. in Lakhs)

	Particulars	Half Year	Half Year
		30.09.2021 Unaudited	30.09.2020 Unaudited
<b>A.</b>	<b>Cash Flow from Operating Activities</b>		
	Profit before tax	188.22	159.03
	Depreciation, amortization and impairment	0.52	4.81
	Interest paid on loans	13.45	16.47
	Impairment on loans	102.52	209.91
	<b>Operating profit before working capital changes</b>	<b>304.71</b>	<b>390.22</b>
	Decrease/(Increase) in Loans	227.02	(523.35)
	Decrease/ (Increase) Trade receivables	0.24	(1.20)
	Decrease/ (Increase) in Inventories	(190.60)	8.47
	Decrease/ (Increase) in other financial assets	(69.89)	209.56
	Decrease/ (Increase) in other non-financial assets	-	0.36
	(Decrease)/ Increase in Payables	0.92	(7.80)
	(Decrease)/ Increase in other non-financial liabilities	(136.00)	(33.61)
	(Decrease)/increase in other financial liabilities	(12.12)	-
	<b>Cash generated from operations</b>	<b>124.27</b>	<b>42.65</b>
	Direct taxes paid (net of refunds)	(76.93)	(64.04)
	<b>Net Cash flows from /Used In Operating Activities (A)</b>	<b>47.34</b>	<b>(21.39)</b>
<b>B.</b>	<b>Cash Flow from Investing Activities</b>		
	Net proceeds of investments	(2.76)	14.65
	Procurement of Property, Plant and Equipments	(0.52)	-
	<b>Net Cash flows from /Used In Investing Activities (B)</b>	<b>(3.28)</b>	<b>14.65</b>
<b>C.</b>	<b>Cash Flow from Financing Activities</b>		
	Repayment of Borrowings (Other than Debt Securities)	(23.11)	(2.57)
	Interest paid	(13.45)	(16.47)
	<b>Net Cash flows from Financing Activities (C)</b>	<b>(36.56)</b>	<b>(19.03)</b>
	<b>Net Increase / (Decrease) In Cash And Cash Equivalents (A+B+C)</b>	<b>7.51</b>	<b>(25.77)</b>
	Cash and Cash Equivalents at the beginning of the year	107.04	22.94
	<b>Cash And Cash Equivalents At The End Of The Year</b>	<b>99.55</b>	<b>48.70</b>

**Components of Cash and Cash Equivalents**

	30.09.2021 Unaudited	30.09.2020 Unaudited
Cash and cash equivalents at the end of the year		
- Cash on hand	3.75	5.38
- Cheques and drafts on hand		
- Balances with banks in current accounts	94.79	43.32
-Term deposits with original maturity up to 3 months	1.01	-
<b>Total</b>	<b>99.55</b>	<b>48.70</b>



# **ACME RESOURCES LTD.**

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

CIN: L65993DL1985PLC314861

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## **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 & Dhandhanania (Registration No. : 125756W), Chartered Accountants, Surat, Gujarat, have submitted an Unmodified opinion / Unqualified opinion on the Audited Financial Results for the quarter ended 30<sup>th</sup> September 2021.

for ACME RESOURCES LIMITED  
For ACME RESOURCES LTD.



Kailash Kumar Jha  
(Chief Financial Officer)

Authorised Signatory



# ***ACME RESOURCES LTD.***

**Office** No. 984,9<sup>th</sup> Floor, Aggarwal Cyber Plaza-II, Netaji Subhash Place, Pitampura  
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