

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: 12.11.2020

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 30th September 2020

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 30th September 2020 duly approved by the Board of Directors in their meeting held on 12-11-2020.

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 FINANCIAL RESULTS OF ACME RESOURCES LIMITED AS AT 30th SEPTEMBER 2020 PURSUANT TO THE REGULATION 33 of the SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To the Board of Directors of ACME Resources Limited

1. We have reviewed the Standalone quarterly financial results of Acme Resources Limited for the quarter and half year ended 30th September 2020. 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.



T R Chadha & Co., a partnership firm converted into T R Chadha & Co LLP
(A limited liability partnership with LLP Identification No. AAF-3926) with effect from 28th December, 2015

Corporate Office : B-30, Connaught Place, Kuthiala Building, New Delhi - 110001
Phone : 43259900, Fax : 43259930, E-mail : delhi@trchadha.com
Regd. Office : Suite No. 11A, 2nd Floor, Gobind Mansion, H-Block, Connaught Circus, New Delhi - 110001
Phone : 011 41513059 / 41513169



5. Emphasis of Matters

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

Our opinion is not modified in respect of this matter.

For T R Chadha & Co LLP
Chartered Accountants
Firm's Registration Number - 006711N/N500028

Place of Signature: New Delhi
Date: 12th November 2020



(Aashish Gupta)
Partner
Membership Number- 97343

UDIN No. - 2009 7343 AAAA
KC 3029

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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, 2020

(Rs. In lakhs)

r. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Unaudited)	30.09.2020 (Unaudited)	30.09.2019 (Unaudited)	31.03.2020 (Audited)
	Revenue from operations						
(i)	Interest Income	179.51	138.63	163.86	318.14	335.86	755.87
(ii)	Sale of Property	12.00	-	-	12.00	-	336.40
(iii)	Rental Income	9.60	4.20	6.15	13.80	10.50	24.45
(iv)	Others	-	-	1.20	-	7.29	36.78
(I)	Total Revenue from operations	201.11	142.83	171.21	343.94	353.65	1153.50
(II)	Other Income	1.96	-	-	1.96	-	3.94
(III)	Total Income (I+II)	203.07	142.83	171.21	345.90	353.65	1157.44
	Expenses						
(i)	Finance Costs	40.57	65.81	90.15	106.38	172.25	340.16
(ii)	Impairment on financial instruments	80.00	129.11	508.95	209.11	583.89	741.07
(iii)	Purchase of Stock-in-Trade	-	-	-	-	-	-
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	8.47	-	-	8.47	-	125.44
(v)	Employee Benefits Expenses	5.13	5.63	20.86	10.76	47.45	73
(vi)	Depreciation, amortization and impairment	0.39	0.32	0.40	0.71	0.89	1.94
(vii)	Others expenses	7.79	7.59	12.94	15.38	23.93	55.58
(IV)	Total Expenses	142.35	208.46	633.30	350.81	828.41	1337.19
(V)	Profit / (loss) before exceptional items and tax (III-IV)	60.72	(65.63)	(462.09)	(4.91)	(474.76)	(179.75)
(VI)	Exceptional items	-	-	-	-	-	-
(VII)	Profit/(loss) before tax (V +VI)	60.72	(65.63)	(462.09)	(4.91)	(474.76)	(179.75)
(VIII)	Tax Expense:						
(1)	Current Tax	30.00	16.00	-	46.00	-	135.00
(2)	Deferred Tax	(19.90)	(32.58)	(140.34)	(52.48)	(161.12)	(171.36)
(3)	Tax adjustment for earlier years	-	-	7.01	-	7.01	133.89
(IX)	Profit/(loss) for the period (VII-VIII)	50.62	(49.05)	(328.76)	1.57	(320.65)	(277.28)
(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)	50.62	(49.05)	(328.76)	1.57	(320.65)	(277.28)
(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	-	-	-	-	-	4,853.45
(XIV)	Earnings per equity share (Not annualised for the interim periods)						
	Basic (Rs.)	0.20	(0.19)	(1.28)	0.01	(1.25)	(1.08)
	Diluted (Rs.)	0.20	(0.19)	(1.28)	0.01	(1.25)	(1.08)



For ACME RESOURCES LTD

Shakti

Director

Statement of Assets and Liabilities as on 30th September '2020

(Rs. In Lakhs)

		Half Year Ended	Year Ended
		As on Sep 30, 2020 (Unaudited)	As on Mar 31, 2020 (Audited)
A	ASSETS		
1	FINANCIAL ASSETS		
	(i) Cash and Cash Equivalents	36.00	10.76
	(ii) Receivables	1.20	-
	(iii) Loans	6,425.93	7,000.28
	(iv) Investments	951.32	965.98
	(v) Other financials assets	1,326.66	1,446.41
		8,741.11	9,423.43
2	NON FINANCIAL ASSETS		
	(i) Inventories	1,963.86	1,972.34
	(ii) Current tax assets (net)	76.60	38.86
	(iii) Deferred tax assets (net)	395.95	343.47
	(iv) Property plant and equipments	7.78	8.41
	(v) Other non-financial assets	-	0.12
		2,444.19	2,363.20
	TOTAL ASSETS	11,185.30	11,786.63
B	LIABILITIES AND EQUITY		
1	FINANCIAL LIABILITIES		
	(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	1.41	8.86
	(ii) Borrowings	3,141.44	3,745.75
	(iii) Other financials liabilities	199.88	284.57
		3,342.73	4,039.18
2	NON-FINANCIAL LIABILITIES		
	(i) Current Tax liabilities (Net)	46.00	-
	(ii) Other Non-financials liabilities	367.16	319.60
		413.16	319.60
3	EQUITY		
	(i) Equity Share Capital	2,574.40	2,574.40
	(ii) Other Equity	4,855.01	4,853.45
		7,429.41	7,427.85
	TOTAL EQUITY AND LIABILITIES	11,185.30	11,786.63

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, 2020.
- The financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016. The Company has adopted Ind AS from 1 April 2019 with effective transition date of 1 April 2018 and accordingly, these financial results together with the results for the comparative reporting period have been prepared in accordance with the recognition and measurement principles as laid down in Ind AS 34 - Interim Financial Reporting, prescribed under section 133 of the Companies Act 2013 ('the Act') read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 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. 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 not affected the Company's business operations. Due to lockdown, the Company's disbursement of loans and recovery of dues from its customers have not been affected during the quarter ended September 30, 2020.
Accordingly, The Company has not considered an additional Expected Credit Loss (ECL) provision on Loans on account of COVID - 19 during the quarter ended September 30, 2020. 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.

For ACME RESOURCES LTD



Director

4 Unaudited Segment Wise Revenue, Results and Capital Employed For the Quarter and Half Year ended September 30, 2020

Sr. No.	Particulars	Standalone					
		Quarter Ended			Half Year ended		Year Ended
		30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019	31-03-2020
1	Segment Revenue:						
	(a) NBFC Business	179.51	138.63	163.86	318.14	335.86	755.87
	(b) Property Trading	12.00	-	-	12.00	-	336.40
	(c) Others	11.56	4.20	7.35	15.76	17.79	65.17
	Total Income	203.07	142.83	171.21	345.90	353.65	1,157.44
2	Segment Results (Profit before tax and interest from each segment)						
	(a) NBFC Business	45.63	(69.83)	(469.44)	(24.20)	(492.55)	(455.88)
	(b) Property Trading	3.53	-	-	3.53	-	210.96
	(c) Others	11.56	4.20	7.35	15.76	17.79	65.17
	Total Profit Before Tax	60.72	(65.63)	(462.09)	(4.91)	(474.76)	(179.75)
3	Segment Assets						
	(a) NBFC Business	7952.55	7,544.03	9,165.88	7,952.55	9,165.88	8,608.85
	(b) Property Trading	3108.69	3,117.16	2,102.72	3,108.69	2,102.72	3,117.16
	(c) Unallocated	124.06	57.80	545.44	124.06	545.44	60.61
	Total Segment Assets	11185.30	10,719.00	11,814.04	11,185.30	11,814.04	11,786.63
	Segment Liabilities						
	(a) NBFC Business	3341.44	2,969.08	4,046.53	3,341.44	4,046.53	4,063.45
	(b) Property Trading	362.74	360.23	371.00	362.74	371.00	285.23
	(c) Unallocated	51.72	10.60	12.06	51.72	12.06	10.10
	Total Segment Liabilities	3755.90	3,339.91	4,429.59	3,755.90	4,429.59	4,358.78

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


Vivek Chaturvedi
Managing Director
DIN-08027097

Director

Place : New Delhi
Date : 12th Nov, 2020



PART III – CASH FLOW STATEMENT

Standalone Cash Flow Statement for the period ended September 30, 2020

(Rs. in Lakhs)

Particulars	Half Year Ended	Half Year Ended
	30.09.2020 Unaudited	30.09.2019 Unaudited
A. Cash Flow from Operating Activities		
Profit before tax	(4.91)	(474.76)
Depreciation, amortization and impairment	0.71	0.89
Interest and Finance Charges	106.38	172.25
Impairment on loans	209.11	583.89
Operating profit before working capital changes	311.29	282.27
Decrease/(Increase) in Loans	365.25	469.84
Decrease/ (Increase) Trade receivables	(1.20)	0.51
Decrease/ (Increase) in Inventories	8.47	-
Decrease/ (Increase) in other financial assets	119.75	(26.86)
Decrease/ (Increase) in other non-financial assets	0.12	240.04
(Decrease)/ Increase in Payables	(7.45)	476.28
(Decrease)/ Increase in other non-financial liabilities	(132.25)	(1,215.46)
(Decrease)/ Increase in Provisions	-	2.71
Cash generated from operations	663.98	229.33
Direct taxes paid (net of refunds)	46.00	(7.01)
Net Cash flows from /Used In Operating Activities (A)	709.98	222.32
B. Cash Flow from Investing Activities		
Purchase of investments at amortised cost	14.66	(544.06)
Net Cash flows from /Used In Investing Activities (B)	14.66	(544.06)
C. Cash Flow from Financing Activities		
Repayment of Borrowings (Other than Debt Securities)	(643.50)	(663.25)
Interest Paid	(106.38)	(172.25)
Net Cash flows from Financing Activities (C)	(749.89)	(835.50)
Net Increase / (Decrease) In Cash And Cash Equivalents (A+B+C)	(25.24)	(1,157.24)
Cash and Cash Equivalents at the beginning of the year	10.76	1,183.76
Cash And Cash Equivalents At The End Of The Year	36.00	26.52

Components of Cash and Cash Equivalents

	30.09.2020 Unaudited	30.09.2019 Unaudited
Cash and cash equivalents at the end of the year		
- Cash on hand	0.92	0.73
- Cheques and drafts on hand		
- Balances with banks in current accounts	35.08	25.79
-Term deposits with original maturity up to 3 months		
Total	36.00	26.52



For ACME RESOURCES LTD

Director

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS OF ACME RESOURCES LIMITED AS AT 30th SEPTEMBER 2019 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 30th September 2020. 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.



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5. **Emphasis of Matters**

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

Our opinion is not modified in respect of this matter.

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. 6223.19 lakhs as at 30th September 2020 as well as the total revenue of Rs. 182.36 lakhs as at 30th September 2020. 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.

For T R Chadha & Co LLP
Chartered Accountants
Firm's Registration Number - 006711N/N500028

Place of Signature: New Delhi
Date: 12th November 2020



Aashish
(Aashish Gupta)
Partner

Membership Number- 97343

UDIN No. - 20097343AAAA
KD2107

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Acme Resources Limited

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2020

(Rs. In lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Unaudited)	30.09.2020 (Unaudited)	30.09.2019 (Unaudited)	31.03.2020 (Audited)
	Revenue from operations						
(i)	Interest Income	236.20	170.01	437.36	406.21	569.62	1088.04
(ii)	Sale of Property	12.00	-	-	12.00	-	336.40
(iii)	Rental Income	9.60	4.20	6.15	13.80	10.50	27.89
(iv)	Others	-	-	3.53	-	9.62	36.78
(I)	Total Revenue from operations	257.80	174.21	447.04	432.01	589.74	1489.11
(II)	Other Income	1.96	-	-	1.96	-	168.12
(III)	Total Income (I+II)	259.76	174.21	447.04	433.97	589.74	1657.23
	Expenses						
(i)	Finance Costs	6.71	9.76	206.48	16.47	250.62	350.37
(ii)	Impairment on financial instruments	80.65	129.26	508.95	209.91	583.89	745.17
(iii)	Purchase of Stock-in-Trade	-	-	-	-	-	-
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	8.47	-	-	8.47	-	125.44
(v)	Employee Benefits Expenses	6.88	6.64	18.54	13.52	45.13	82.03
(vi)	Depreciation, amortization and impairment	1.22	3.59	9.26	4.81	9.75	19.67
(vii)	Others expenses	11.60	10.16	20.65	21.76	36.99	65.92
(IV)	Total Expenses	115.53	159.41	763.88	274.94	926.38	1388.60
(V)	Profit / (loss) before exceptional items and tax (III-IV)	144.23	14.80	(316.84)	159.03	(336.64)	268.63
(VI)	Exceptional items	-	-	-	-	-	-
(VII)	Profit/(loss) before tax (V +VI)	144.23	14.80	(316.84)	159.03	(336.64)	268.63
(VIII)	Tax Expense:						
(1)	Current Tax	50.94	36.11	38.87	87.05	38.87	215.67
(2)	Deferred Tax	(12.85)	(32.47)	(138.78)	(45.32)	(159.56)	(147.52)
(3)	Tax adjustment for earlier years	-	-	-	-	-	134.38
(IX)	Profit/(loss) for the period (VII-VIII)	106.14	11.16	(178.06)	117.30	(215.95)	66.10
(X)	Share of Profit/(loss) of associates	-	-	-	-	-	-
(XI)	Minority interest	-	-	-	0.14	(0.06)	(4.06)
(XII)	Net Profit/(loss) after taxes, minority interest and share of profit/(loss) of associates (IX+X+XI)	106.14	11.16	(178.06)	117.16	(216.01)	62.04
(XIII)	Other Comprehensive Income						
(i)	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income	-	-	-	-	-	-
(XI)	Total Comprehensive Income for the period (IX+X)	106.14	11.16	(178.06)	117.30	(215.95)	66.10
(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	-	-	-	-	-	-
(XIV)	Earnings per equity share (Not annualised for the interim periods)						
	Basic (Rs.)	0.41	0.04	(0.69)	0.46	(0.84)	0.26
	Diluted (Rs.)	0.41	0.04	(0.69)	0.46	(0.84)	0.26

For ACME RESOURCES LTD



Chadha

Director

Statement of Consolidated Assets and Liabilities as on 30th September '2020

(Rs. In Lakhs)

		Half Year Ended	Year Ended
		As on Sep 30, 2020	As on Mar 31, 2020
A	ASSETS		
1	FINANCIAL ASSETS		
	(i) Cash and Cash Equivalents	48.70	22.94
	(ii) Receivables	1.20	-
	(iii) Loans	8,898.27	8,584.83
	(iv) Investments	477.52	492.18
	(v) Other financial assets	1,561.03	1,770.60
		10,986.72	10,870.55
2	NON FINANCIAL ASSETS		
	(i) Inventories	1,963.86	1,972.34
	(ii) Current tax assets (net)	156.10	97.22
	(iii) Deferred tax assets (net)	630.13	584.80
	(iv) Property plant and equipments	7.86	59.02
	(v) Other non-financial assets	-	0.36
		2,757.95	2,713.74
	TOTAL ASSETS	13,744.67	13,584.29
B	LIABILITIES AND EQUITY		
1	FINANCIAL LIABILITIES		
	(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	1.41	9.21
	(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	482.23	484.79
	(iii) Other financial liabilities	219.24	299.54
		702.88	793.54
2	NON-FINANCIAL LIABILITIES		
	(i) Current Tax liabilities (Net)	94.54	7.50
	(ii) Provisions	-	-
	(iii) Other Non-financials liabilities	367.74	321.05
		462.28	328.55
3	EQUITY		
	(i) Equity Share Capital	2,574.40	2,574.40
	(ii) Other Equity	9,999.36	9,882.19
	(iii) Non-controlling Interest	5.75	5.61
		12,579.51	12,462.20
	TOTAL EQUITY AND LIABILITIES	13,744.67	13,584.29

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, 2020.
- The financial results of the group have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016. The Company has adopted Ind AS from 1 April 2019 with effective transition date of 1 April 2018 and accordingly, these financial results together with the results for the comparative reporting period have been prepared in accordance with the recognition and measurement principles as laid down in Ind AS 34 - Interim Financial Reporting, prescribed under section 133 of the Companies Act 2013 ('the Act') read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 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. 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 not affected the Company's business operations. Due to lockdown, the Company's disbursement of loans and recovery of dues from its customers have not been affected during the quarter ended September 30, 2020. Accordingly, The Company has not considered an additional Expected Credit Loss (ECL) provision on Loans on account of COVID - 19 during the quarter ended September 30, 2020. 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.

For ACME RESOURCES LTD



Director

4 Unaudited Segment Wise Revenue, Results and Capital Employed For the Quarter Ended September 30, 2020

Sr. No.	Particulars	Consolidated					
		Quarter Ended			Half Year ended		Year ended
		30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019	31-03-2020
1	Segment Revenue:						
	(a) NBFC Business	236.20	170.01	437.36	406.21	569.62	1,124.82
	(b) Property Trading	12.00	-	-	12.00	-	336.40
	(c) Others	11.56	4.20	9.68	15.76	20.12	196.01
	Total Income	259.76	174.21	447.04	433.97	589.74	1,657.23
2	Segment Results (Profit before tax and interest from each segment)						
	(a) NBFC Business	129.14	10.60	(326.52)	139.74	(356.76)	(138.34)
	(b) Property Trading	3.53	-	-	3.53	-	210.96
	(c) Others	11.56	4.20	9.68	15.76	20.12	196.01
	Total Profit: Before Tax	144.23	14.80	(316.84)	159.03	(336.64)	268.63
3	Segment Assets						
	(a) NBFC Business	10418.79	10,133.52	13,692.39	10,418.79	13,692.39	10,275.01
	(b) Property Trading	3108.70	3,122.05	2,102.72	3,108.70	2,102.72	3,118.99
	(c) Unallocated	217.18	196.11	786.51	217.18	786.51	190.29
	Total Segment Assets	13744.67	13,451.68	16,581.62	13,744.67	16,581.62	13,584.29
	Segment Liabilities						
	(a) NBFC Business	701.61	571.25	3,743.54	701.61	3,743.54	818.42
	(b) Property Trading	362.74	360.23	-	362.74	-	285.23
	(c) Unallocated	100.82	39.22	666.13	100.82	666.13	18.45
	Total Segment Liabilities	1165.17	970.70	4,409.67	1,165.17	4,409.67	1,122.10

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

Vivek Chaturvedi
Managing Director
DIN-08027097

Director

Place: New Delhi
Date: 12th Nov, 2020



PART III – CASH FLOW STATEMENT

Consolidated Cash Flow Statement for the period ended September 30, 2020

(Rs. in Lakhs)

Particulars	Half Year Ended	Half Year Ended
	30.09.2020 Unaudited	30.09.2019 Unaudited
A. Cash Flow from Operating Activities		
Profit before tax	159.03	(336.64)
Depreciation, amortization and impairment	4.81	9.75
Interest paid on loans	16.47	250.62
Impairment on loans	209.91	578.90
Operating profit before working capital changes	390.22	502.63
Decrease/(Increase) in Loans	(523.35)	(218.27)
Decrease/ (Increase) Trade receivables	(1.20)	0.51
Decrease/ (Increase) in Inventories	8.47	-
Decrease/ (Increase) in other financial assets	209.56	378.75
Decrease/ (Increase) in other non-financial assets	0.36	(50.65)
(Decrease)/ Increase in Payables	(7.80)	(741.54)
(Decrease)/ Increase in other non-financial liabilities	(33.61)	64.91
(Decrease)/ Increase in Provisions	-	(46.91)
Cash generated from operations	42.65	(110.57)
Direct taxes paid (net of refunds)	(64.04)	(45.88)
Net Cash flows from /Used In Operating Activities (A)	(21.39)	(156.45)
B. Cash Flow from Investing Activities		
Purchase of investments at amortised cost	14.65	(544.06)
Net Cash flows from /Used In Investing Activities (B)	14.65	(544.06)
C. Cash Flow from Financing Activities		
Repayment of Borrowings (Other than Debt Securities)	(2.57)	(214.81)
Interest paid	(16.47)	(250.62)
Net Cash flows from Financing Activities (C)	(19.03)	(465.43)
Net Increase / (Decrease) In Cash And Cash Equivalents (A+B+C)	(25.77)	(1,165.94)
Cash and Cash Equivalents at the beginning of the year	22.94	1,204.57
Cash And Cash Equivalents At The End Of The Year	48.70	38.63

Components of Cash and Cash Equivalents

	30.09.2020 Unaudited	30.09.2019 Unaudited
Cash and cash equivalents at the end of the year		
- Cash on hand	5.38	0.73
- Cheques and drafts on hand		
- Balances with banks in current accounts	43.32	37.90
-Term deposits with original maturity up to 3 months		
Total	48.70	38.63



For ACME RESOURCES LTD

Director