

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: 14.11.2022

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 2022.

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 2022 duly approved by the Board of Directors in their meeting held on 14-11-2022.

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

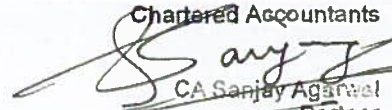
**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED STANDALONE
FINANCIAL RESULTS OF ACME RESOURCES LIMITED AS AT 30th SEPTEMBER 2022
PURSUANT TO THE REGULATION 33 of the SEBI (LISTING OBLIGATION AND
DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

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 2022. 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.



For AGARWAL & DHANDHANIA
Chartered Accountants


CA Sanjay Agarwal
Partner
M. No. 078579
FRN NO. 125756W


5. **Emphasis of Matters**

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

Our opinion is not modified in respect of this matter.

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

Place of Signature: New Delhi
Date; 14th November 2022


Partner

Membership Number - 078579

UDIN No. - 22078579BDBIJH6262



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, 2022

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
	Revenue from operations						
(i)	Interest Income	87.64	102.95	43.80	190.60	109.80	421.34
(ii)	Sale of Property	-	49.00	0.00	49.00	-	-
(iii)	Rental Income	3.60	3.60	4.05	7.20	7.20	14.40
(iv)	Others	-	1.51	12.45	1.51	18.77	35.16
(I)	Total Revenue from operations	91.24	157.07	60.30	248.31	135.77	470.90
(II)	Other Income	0.56	39.00	0.56	39.56	0.560	0.01
(III)	Total Income (I+II)	91.80	196.07	60.86	287.87	136.33	470.91
	Expenses						
(i)	Finance Costs	13.93	11.53	19.39	25.46	41.81	80.31
(ii)	Impairment on financial instruments	-	-	-	0	102.52	102.52
(iii)	Purchase of Stock-in-Trade	-	-	-	-	-	-
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	47.18	-	47.18	-	-
(v)	Employee Benefits Expenses	5.08	4.77	5.20	9.05	10.24	20.10
(vi)	Depreciation, amortization and impairment	0.04	0.30	0.30	0.42	0.52	2.92
(vii)	Other expenses	(7.51)	(1.05)	0.17	(7.14)	(6.10)	(10.31)
(IV)	Total Expenses	11.54	98.51	33.06	110.05	171.27	246.25
(V)	Profit / (loss) before exceptional items and tax (III-IV)	80.26	97.56	27.80	177.82	(34.94)	224.66
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	Profit/(loss) before tax (V+VI)	80.26	97.56	27.80	177.82	(34.94)	224.66
(VIII)	Tax Expense:						
(1)	Current Tax	30.12	25.00	(17.88)	55.12	17.62	83.05
(2)	Deferred Tax	13.42	0.23	3.29	13.65	38.75	34.38
(3)	Tax adjustment for earlier years	(0.60)	-	-	(0.60)	-	-
(IX)	Profit/(loss) for the period (VII-VIII)	37.32	72.33	42.39	109.65	(91.31)	107.23
(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)	37.32	72.33	42.39	109.65	(91.31)	107.23
(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	-	-	-	-	-	3,220.96
(XIV)	Earnings per equity share (Not annualised for the interim periods)						
	Basic (Rs.)	0.14	0.28	0.16	0.43	(0.35)	0.42
	Diluted (Rs.)	0.14	0.28	0.16	0.43	(0.35)	0.42

UDIN : 22078579BDBIJH6262

M/s Agarwal & Dhandhanika,
Chartered Accountants
FRN: 125756W



(Signature)
Partner
Membership no: 078579

Standalone Statement of Assets and Liabilities as on 30th September '2022

(Rs. In Lakhs)

	Half Year Ended	Year Ended
	As on Sep 30, 2022 (Unaudited)	As on Mar 31, 2022 (Audited)
A ASSETS		
1 FINANCIAL ASSETS		
(i) Cash and Cash Equivalents	17.00	27.25
(ii) Receivables	-	-
(iii) Loans	2,126.95	2,171.34
(iv) Investments	737.06	764.56
(v) Other financials assets	1,263.15	1,239.81
	4,144.16	4,202.96
2 NON FINANCIAL ASSETS		
(i) Inventories	1,836.12	1,883.30
(ii) Current tax assets (net)	137.34	132.07
(iii) Deferred tax assets (net)	998.82	998.22
(iv) Property plant and equipments	5.76	6.19
(v) Other non-financial assets	-	-
	2,978.03	3,019.78
TOTAL ASSETS	7,122.19	7,222.74
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	4.58	1.96
(II) Borrowings	689.27	910.20
(iii) Other financials liabilities	110.48	85.03
	804.33	997.19
2 NON-FINANCIAL LIABILITIES		
(i) Other Non-financials liabilities	412.85	430.19
	412.85	430.19
3 EQUITY		
(i) Equity Share Capital	2,574.40	2,574.40
(ii) Other Equity	3,330.61	3,220.96
	5,905.01	5,795.36
TOTAL EQUITY AND LIABILITIES	7,122.19	7,222.74

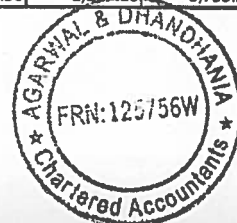
Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th November, 2022.
- The significant increase in economic activities post easing of lockdown by the state governments due to COVID -19 had resulted in improvement in business operations of the Company. During the quarter, the Company has not written off Loans by utilising the ECL provision on account of Covid 19.
- Unaudited Segment Wise Revenue, Results and Assets/Liabilities For the Quarter and Half Year ended September 30, 2022

Sr. No.	Particulars	Standalone					
		Quarter Ended			Half Year ended		
		30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
1	Segment Revenue:						
	(a) NBFC Business	87.64	104.47	56.25	172.11	128.57	456.50
	(b) Property Trading	(59.00)	88.00	-	49.00	-	-
	(c) Others	43.16	3.60	4.61	46.76	7.76	14.41
	Total Income	91.80	196.07	60.86	287.87	136.33	470.91
2	Segment Results (Profit before tax and interest from each segment)						
	(a) NBFC Business	76.10	53.14	23.19	129.24	(42.70)	210.25
	(b) Property Trading	-	40.82	-	40.82	-	-
	(c) Others	4.16	3.00	4.01	7.76	7.76	14.41
	Total Profit Before Tax	80.26	97.96	27.20	177.82	(34.94)	224.66
3	Segment Assets						
	(a) NBFC Business	3,979.24	3,974.72	7,952.55	3,979.24	7,952.55	4,025.70
	(b) Property Trading	2,982.85	2,982.85	3,108.69	2,982.85	3,108.69	3,031.53
	(c) Unallocated	160.11	189.54	124.06	160.11	124.06	165.51
	Total Segment Assets	7,122.20	7,147.11	11,185.30	7,122.20	11,185.30	7,222.74
	Segment Liabilities						
	(a) NBFC Business	799.75	854.76	3,241.44	799.75	3,241.44	806.33
	(b) Property Trading	406.99	331.99	362.74	406.99	362.74	416.99
	(c) Unallocated	10.44	7.21	4.11	10.44	5.77	15.17
	Total Segment Liabilities	1,217.18	1,194.57	3,755.90	1,217.18	3,755.90	1,427.39

For AGARWAL & DHANDHANIA
Chartered Accountants

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Sd/- Sanjay Agarwal
Partner
M. No. 078579
FRN NO. 125756W



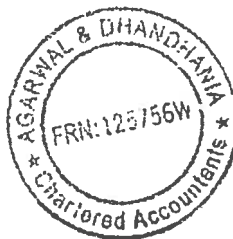
- 4 The Reserve Bank of India, under Scale Based Regulations (SBR) has categorised the Company in Base Layer (NBFC-BL) vide its circular dated September 30, 2022. The Company is in the process of framing Board approved policy/ implementing plan for adhering to Scale Based Regulatory framework as per the prescribed timelines.
- 5 The Company invoked resolution plans to relieve COVID-19 pandemic related stress to eligible borrowers. The resolution plans were based on the parameters laid down in the resolution policy approved by the Board of Directors of the Company and in accordance with the guidelines issued by the RBI on August 6, 2020 and May 5, 2021. No customer availed the resolution plan as per RBI policy. So, disclosure as per the format prescribed as per the notification no. RBI/2020-21/16 DOR.NO.BP.BC/3/21.04.048/2020-21 dated August 6, 2020 and RBI/2021-22/31/DOR.STR.REC.11 /21.04.048/2021-22 dated May 05, 2021 are not required.
- 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


Vivek Chaturvedi
Managing Director
DIN-08027097

Place : New Delhi
Date : 14th Nov, 2022

UDIN : 220785798DBIJH6262



M/s Agarwal & Dhandhania,
Chartered Accountants
FRN: 125756W


Partner
Membership no: 078579

PART III – CASH FLOW STATEMENT

Standalone Cash Flow Statement for the period ended September 30, 2022

(Rs. in Lakhs)

Particulars	Half Year Ended	Half Year Ended
	30.09.2022 Unaudited	30.09.2021 Unaudited
A. Cash Flow from Operating Activities		
Profit before tax	177.82	(34.94)
Depreciation, amortization and impairment	0.42	0.52
Interest and Finance Charges	25.46	41.81
Impairment on loans	-	102.52
Operating profit before working capital changes	203.70	109.91
Decrease/(Increase) in Loans	44.39	231.16
Decrease/ (Increase) Trade receivables	-	0.24
Decrease/ (Increase) in Inventories	47.18	-
Decrease/ (Increase) in other financial assets	(23.34)	(232.53)
Decrease/ (Increase) in other non-financial assets	-	-
(Decrease)/ Increase in Payables	2.62	(0.92)
(Decrease)/ Increase in other non-financial liabilities	8.11	35.88
(Decrease)/ Increase in Provisions	-	-
Cash generated from operations	282.66	143.74
Direct taxes paid (net of refunds)	(74.04)	(68.91)
Net Cash flows from /Used In Operating Activities (A)	208.62	74.83
B. Cash Flow from Investing Activities		
Purchase of investments at amortised cost	27.50	(3.05)
Net Cash flows from /Used In Investing Activities (B)	27.50	(3.05)
C. Cash Flow from Financing Activities		
Repayment of Borrowings (Other than Debt Securities)	(220.94)	(22.96)
Interest Paid	(25.46)	(41.81)
Net Cash flows from Financing Activities (C)	(246.41)	(64.77)
Net Increase / (Decrease) In Cash And Cash Equivalents (A+B+C)	(10.25)	7.01
Cash and Cash Equivalents at the beginning of the year	27.25	97.10
Cash And Cash Equivalents At The End Of The Year	17.00	90.07

Components of Cash and Cash Equivalents

Cash and cash equivalents at the end of the year	30.09.2022 Unaudited	30.09.2021 Unaudited
- Cash on hand	0.51	0.86
- Cheques and drafts on hand	-	-
- Balances with banks in current accounts	16.49	89.21
-Term deposits with original maturity up to 3 months	-	-
Total	17.00	90.07

UDIN : 22078579BDBIJH6262

M/s Agarwal & Dhandhanania,
Chartered Accountants
FRN: 125756W

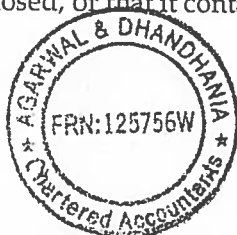


[Signature]
Partner
Membership no: 078579

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON CONSOLIDATED
UNAUDITED FINANCIAL RESULTS OF ACME RESOURCES LIMITED AS AT 30th
SEPTEMBER 2022 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 2022. 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.



For AGARWAL & DHANDHANIA
Chartered Accountants


CA Sanjay Agarwal
Partner
M. No. 078579
FRN NO. 125756W

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. 7229.06 lakhs as at 30th September 2022 as well as the total revenue of Rs. 124.27 lakhs as at 30th September 2022. 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: 14th November 2022



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

A handwritten signature in black ink, appearing to be "Surya", written over a horizontal line.

Partner
Membership Number - 078579

UDIN No. - 22078579BDBIJH6262

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, 2022

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
	Revenue from operations						
(i)	Interest Income	142.18	130.74	48.85	272.92	119.84	463.65
(ii)	Sale of Property	-	72.00	-	72.00	-	296.49
(iii)	Rental Income	3.60	3.60	7.20	7.20	7.20	14.40
(iv)	Others	-	1.51	13.01	1.51	18.77	34.60
(I)	Total Revenue from operations	145.78	207.85	69.06	353.63	145.81	809.14
(II)	Other Income	0.56	39.00	(3.14)	39.56	0.57	8.67
(III)	Total Income (I+II)	146.34	246.85	65.92	393.19	146.38	817.81
	Expenses						
(i)	Finance Costs	5.57	4.93	5.12	10.5	13.45	38.89
(ii)	Impairment on financial instruments	-	-	-	0.00	102.52	102.52
(iii)	Purchase of Stock-in-Trade	-	-	-	-	-	176.40
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	60.35	(190.61)	60.35	(190.61)	(13.17)
(v)	Employee Benefits Expenses	6.51	6.21	6.58	12.72	13.00	26.18
(vi)	Depreciation, amortization and impairment	0.04	0.38	0.30	0.42	0.52	2.92
(vii)	Others expenses	(6.09)	36.10	9.72	30.01	19.29	47.54
(IV)	Total Expenses	6.03	107.97	(168.89)	114.00	(41.83)	381.28
(V)	Profit / (loss) before exceptional items and tax (III-IV)	140.31	138.88	234.81	279.19	188.21	436.53
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	Profit/(loss) before tax (V +VI)	140.31	138.88	234.81	279.19	188.21	436.53
(VIII)	Tax Expense:						
(1)	Current Tax	45.23	35.40	(13.74)	80.63	25.82	134.35
(2)	Deferred Tax	13.42	0.73	3.79	13.65	38.75	36.40
(3)	Tax adjustment for earlier years	(0.60)	-	-	(0.60)	-	0.21
(IX)	Profit/(loss) for the period (VII-VIII)	82.26	103.25	245.26	185.51	123.64	265.57
(X)	Share of Profit/(loss) of associates	-	-	-	-	-	-
(XI)	Minority interest	0.08	0.04	-	0.11	0.07	0.16
(XII)	Net Profit/(loss) after taxes, minority interest and share of profit/(loss) of associates (IX+XI)	82.18	103.21	245.26	185.39	123.57	265.41
(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)	82.18	103.21	245.26	185.39	123.57	265.41
(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	-	-	-	-	-	8,793.03
(XIV)	Earnings per equity share (Not annualised for the interim periods)						
	Basic (Rs.)	0.32	0.40	0.95	0.72	0.48	1.03
	Diluted (Rs.)	0.32	0.40	0.95	0.72	0.48	1.03

UDIN : 220785798DBUH6262

M/s Agarwal & Dhandhania,
Chartered Accountants
FRN: 125756W



[Signature]
Partner
Membership no: 078579

Statement of Consolidated Assets and Liabilities as on 30th September '2022

(Rs. In Lakhs)

		Half Year Ended	Year Ended
		As on Sep 30, 2022	As on Mar 31, 2022
A	ASSETS		
1	FINANCIAL ASSETS		
	(i) Cash and Cash Equivalents	27.07	79.98
	(ii) Receivables	-	-
	(iii) Loans	5,335.64	4,398.64
	(iv) Investments	3,030.56	3,058.06
	(v) Other financial assets	1,531.19	1,374.68
		9,924.46	8,911.36
2	NON FINANCIAL ASSETS		
	(i) Inventories	1,836.12	1,896.47
	(ii) Current tax assets (net)	137.34	132.07
	(iii) Deferred tax assets (net)	1,230.56	1,229.97
	(iv) Property plant and equipments	5.82	6.23
	(v) Other non-financial assets	-	-
		3,209.84	3,264.74
	TOTAL ASSETS	13,134.30	12,176.10
B	LIABILITIES AND EQUITY		
1	FINANCIAL LIABILITIES		
	(i) Payables		
	(ii) Trade Payable		
	(iii) Total outstanding dues of micro enterprises and small enterprises		
	(iv) Total outstanding dues of creditors other than micro enterprises and small enterprises	5.53	2.67
	(v) Borrowings	1,073.15	328.78
	(vi) Other financial liabilities	110.48	85.02
		1,189.16	416.47
2	NON-FINANCIAL LIABILITIES		
	(i) Current tax liabilities (Net)		
	(ii) Other Non-financial liabilities	25.51	1.18
		412.88	437.21
		438.39	438.39
3	EQUITY		
	(i) Equity Share Capital	2,574.40	2,574.40
	(ii) Other Equity	8,926.30	8,740.92
	(iii) Non controlling interest	6.60	5.81
		11,507.30	11,321.13
	TOTAL EQUITY AND LIABILITIES	13,134.30	12,176.10

Notes

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th November, 2022.
- The significant increase in economic activities post easing of lockdown by the state governments due to COVID-19 had resulted in improvement in business operations of the Company. During the quarter, the Company has not written off Loans by utilising the ECL provision on account of Covid 19.

3. Unaudited Segment wise Revenue, Results and Assets/Liabilities For the Quarter and Half Year Ended September 30, 2022

Sr. No	Particulars	Consolidated				
		20/09/2022	30/09/2022	30/09/2021	30/09/2022	31/03/2022
1	Segment Revenue:					
	(a) NBFC Business	143.69	130.74	67.62	274.43	498.25
	(b) Property Trading	-	72.00	-	72.00	296.49
	(c) Others	2.65	44.11	(1.70)	46.76	23.07
	Total Income	146.34	246.85	65.92	393.19	817.81
2	Segment Results (Profit before tax and interest from each segment)					
	(a) NBFC Business	137.66	53.95	236.51	191.61	389.09
	(b) Property Trading	-	40.87	-	40.82	24.37
	(c) Others	2.65	44.11	(1.70)	46.76	23.07
	Total Profit Before Tax	140.31	138.88	234.81	279.19	436.53
3	Segment Assets					
	(a) NBFC Business	9713.18	9,709.82	8,740.86	9,713.18	9,572.20
	(b) Property Trading	3250.89	2,982.85	3,222.14	3,250.89	3,044.70
	(c) Unallocated	170.23	255.88	255.33	170.23	218.28
	Total Segment Assets	13134.30	12,948.55	12,218.33	13,134.30	12,835.18
	Segment Liabilities					
	(a) NBFC Business	1185.34	1,092.85	741.30	1,185.34	1,028.57
	(b) Property Trading	(100.38)	331.93	422.89	406.89	416.69
	(c) Unallocated	35.77	14.37	65.36	35.77	16.79
	Total Segment Liabilities	1627.55	1,439.15	1,229.54	1,627.55	1,461.85

- 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. The Company is in the process of framing Board approved policy/Implementing plan for adhering to Scale Based Regulatory framework as per the prescribed timelines.
- The Company invoked resolution plans to relieve COVID-19 pandemic related stress in eligible borrowers. The resolution plans were based on the parameters laid down in the resolution policy approved by the Board of Directors of the Company and in accordance with the guidelines issued by the RBI on August 6, 2020 and May 5, 2021. The customer involved in the resolution plan as per (i) policy. So, disclosure as per the format prescribed by the RBI vide RBI/2020-21/14 (CR) on 08/08/2020 and RBI/2021-22/33 (DOR.STL.REC.11/21.04.04/2021-22 dated May 05, 2021 are not required.
- 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 Aemo Resource Limited

Managing Director
TIN: 00117097



Place: New Delhi
Date: 14th Nov, 2022

UDH1.2207007800011669

Agarwal & Nishadania,
Chartered Accountants
FRN: 125756W


Partner
Membership no: 078579

PART III – CASH FLOW STATEMENT

Consolidated Cash Flow Statement for the period ended September 30, 2022

(Rs. in Lakhs)

Particulars	Half Year Ended	Half Year Ended
	30.09.2022 Unaudited	30.09.2021 Unaudited
A. Cash Flow from Operating Activities		
Profit before tax	279.20	188.22
Depreciation, amortization and impairment	0.42	0.52
Interest paid on loans	10.50	13.45
Impairment on loans	-	102.52
Operating profit before working capital changes	290.12	304.71
Decrease/(Increase) in Loans	(937.00)	227.02
Decrease/ (Increase) Trade receivables	-	0.24
Decrease/ (Increase) in Inventories	60.34	(190.60)
Decrease/ (Increase) in other financial assets	(156.52)	(69.89)
Decrease/ (Increase) in other non-financial assets	-	-
(Decrease)/ Increase in Payables	2.86	0.92
(Decrease)/ Increase in other non-financial liabilities	0.01	(136.00)
(Decrease)/increase in other financial liabilities	25.45	(12.12)
Cash generated from operations	(714.74)	124.27
Direct taxes paid (net of refunds)	(99.54)	(76.93)
Net Cash flows from /Used In Operating Activities (A)	(814.28)	47.34
B. Cash Flow from Investing Activities		
Net proceeds of investments	27.50	(2.76)
Procurement of Property, Plant and Equipments	-	(0.52)
Net Cash flows from /Used In Investing Activities (B)	27.50	(3.28)
C. Cash Flow from Financing Activities		
Repayment of Borrowings (Other than Debt Securities)	744.37	(23.11)
Interest paid	(10.50)	(13.45)
Net Cash flows from Financing Activities (C)	733.87	(36.56)
Net Increase / (Decrease) In Cash And Cash Equivalents (A+B+C)	(52.91)	7.51
Cash and Cash Equivalents at the beginning of the year	79.98	107.04
Cash And Cash Equivalents At The End Of The Year	27.07	99.55

Components of Cash and Cash Equivalents

Cash and cash equivalents at the end of the year	30.09.2022 Unaudited	30.09.2021 Unaudited
- Cash on hand	1.58	3.75
- Cheques and drafts on hand	-	-
- Balances with banks in current accounts	25.49	94.79
- Term deposits with original maturity up to 3 months	-	1.01
Total	27.07	99.55

UDIN : 32078579BDBIJH6262



M/s Agarwal & Dhandhania,
Chartered Accountants
FRN: 125756W

(Signature)
Partner
Membership no: 078579

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

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 & Dhandhanian (Registration No. : 125756W), Chartered Accountants, Surat, Gujarat, have submitted an Unmodified opinion / Unqualified opinion on the Audited Financial Results for the quarter and half year ended 30th September 2022.

For ACME RESOURCES LTD.
for ACME RESOURCES LIMITED

Kailash Kumar Jha

Kailash Kumar Jha
(Chief Financial Officer)

ACME RESOURCES LTD.

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