

# **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: 04.02.2020**

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 ended 31<sup>st</sup> December 2019**

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 Consolidate Financial Results for the quarter ended 31<sup>st</sup> December 2019 duly approved by the Board of Directors in their meeting held on 04-02-2020.

Kindly acknowledge the receipt and oblige.

This is for your information and record please.

Thanking You,

Yours faithfully,

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



Vivek Chaturvedi  
(Managing Director)

Director



**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS OF ACME RESOURCES LIMITED AS AT 31<sup>st</sup> DECEMBER 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 Standalone quarterly financial results of **Acme Resources Limited** for the quarter and Nine Months ended 31<sup>st</sup> December 2019 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 of the Listing Agreement. These financial results are the responsibility of the company's management and have been approved by the Board of Directors in their meeting held on 4<sup>th</sup> January 2020. Our responsibility is to express an opinion on these financial results based on our review of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India and Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
2. 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. It also includes assessing the accounting principles used and significant estimates made by management. We believe that our review provides a reasonable basis for our opinion.
3. 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.
4. We draw attention to the following matters :
  - (i) Note 2 to the statement which states that the Company has adopted Ind AS from 1<sup>st</sup> April 2019 with effective transition date from April 1, 2018 and accordingly, the Statement has been prepared by the Company's management in accordance with Ind AS.

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 28<sup>th</sup> December, 2015

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



**T R Chadha & Co LLP**  
Chartered Accountants



(ii) As stated in Note 3 to the Statement, we have not reviewed the comparative figures including the reconciliation to the Total Comprehensive Income for the Quarter and Nine Months ended December'2019. These figures have been furnished by the management.

Our conclusion is not qualified in respect of these matters.

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

Place of Signature: New Delhi  
Date: 4<sup>th</sup> January 2020

  
(Aashish Gupta)  
Partner  
Membership Number- 97343

UDIN No. - 20097343AAAAAP8293

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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 DECEMBER 31, 2019**

(Rs. In lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended	
		31.12.2019 (Unaudited)	30.09.2019 (Unaudited)	31.12.2018 (Unaudited)	31.12.2019 (Unaudited)	31.12.2018 (Unaudited)
	<b>Revenue from operations</b>					
(i)	Interest Income	187.64	163.86	287.60	523.50	554.28
(ii)	Rental Income	5.25	6.15	-	15.75	-
(iii)	Others	338.18	1.20	7.41	345.47	18.04
<b>(I)</b>	<b>Total Revenue from operations</b>	<b>531.07</b>	<b>171.21</b>	<b>295.01</b>	<b>884.72</b>	<b>572.32</b>
<b>(II)</b>	<b>Other Income</b>					
<b>(III)</b>	<b>Total Income (I+II)</b>	<b>531.07</b>	<b>171.21</b>	<b>295.01</b>	<b>884.72</b>	<b>572.32</b>
	<b>Expenses</b>					
(i)	Finance Costs	90.45	90.15	82.19	262.71	311.44
(ii)	Impairment on financial instruments	143.18	508.95	(0.10)	727.07	31.42
(iii)	Purchase of Stock-in-Trade	-	-	-	-	936.47
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	118.02	-	99.21	118.02	(837.26)
(v)	Employee Benefits Expenses	24.04	20.86	37.00	71.49	91.84
(vi)	Depreciation, amortization and impairment	0.72	0.40	0.32	1.61	0.95
(vii)	Others expenses	3.56	12.94	995.32	27.50	1040.96
<b>(IV)</b>	<b>Total Expenses</b>	<b>379.97</b>	<b>633.30</b>	<b>1213.94</b>	<b>1208.40</b>	<b>1575.82</b>
<b>(V)</b>	<b>Profit / (loss) before exceptional items and tax (III-IV)</b>	<b>151.10</b>	<b>(462.09)</b>	<b>(918.93)</b>	<b>(323.68)</b>	<b>(1,003.50)</b>
<b>(VI)</b>	<b>Exceptional items</b>	-	-	-	-	-
<b>(VII)</b>	<b>Profit/(loss) before tax (V +VI)</b>	<b>151.10</b>	<b>(462.09)</b>	<b>(918.93)</b>	<b>(323.68)</b>	<b>(1,003.50)</b>
<b>(VIII)</b>	<b>Tax Expense:</b>					
(1)	Current Tax	104.98	-	-	104.98	-
(2)	Deferred Tax	(39.16)	(140.34)	0.95	(200.28)	0.33
(3)	Tax adjustment for earlier years	-	7.02	-	7.02	-
<b>(IX)</b>	<b>Profit/(loss) for the period (VII-VIII)</b>	<b>85.28</b>	<b>(328.77)</b>	<b>(919.88)</b>	<b>(235.40)</b>	<b>(1,003.83)</b>
<b>(X)</b>	<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>(XI)</b>	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>85.28</b>	<b>(328.77)</b>	<b>(919.88)</b>	<b>(235.40)</b>	<b>(1003.83)</b>
<b>(XII)</b>	<b>Paid-up equity share capital (face value Rs. 10/- per share)</b>	<b>2,574.40</b>	<b>2,574.40</b>	<b>2574.40</b>	<b>2574.40</b>	<b>2574.40</b>
<b>(XIII)</b>	<b>Other equity</b>	-	-	-	-	-
<b>(XIV)</b>	<b>Earnings per equity share (Not annualised for the interim periods)</b>					
	Basic (Rs.)	0.33	(1.28)	(3.57)	(0.91)	(3.90)
	Diluted (Rs.)	0.33	(1.28)	(3.57)	(0.91)	(3.90)

For ACME RESOURCES LTD.

*Chakri*

Director



## Notes:

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 4th February, 2020.
- 2 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.
- This transition to Ind AS has been carried out from the erstwhile Accounting Standards notified under the Act, read with rule 7 of Companies (Accounts) Rules 2014 (as amended), guidelines issued by the Reserve Bank of India ('the RBI') and other generally accepted accounting principles in India (collectively referred to as 'the Previous GAAP'). Accordingly, the impact of transition has been recorded in the opening reserves as at 1 April 2018 and the corresponding adjustments pertaining to comparative previous period / quarter as presented in these financial results have been restated / reclassified in order to conform to current period presentation.
- These financial results have been drawn up on the basis of Ind AS that are applicable to the Company as at 31st December 2019 based on the Press Release issued by the Ministry of Corporate Affairs ("MCA") on 18 January 2016. Any application guidance/ clarifications/ directions issued by RBI or other regulators are implemented as and when they are issued/ applicable.
- 3 In compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, a limited review of financial results for the quarter ended 31st December 2019 has been carried out by the Statutory Auditors.
- As permitted under circular no. CIR/CFD/FAC/62/2016 dated 5 July 2016 issued by SEBI, the Company has opted to avail exemption for submission of Ind AS compliant financial results for the quarter ended 31 March 2019 and previous year ended 31 March 2019. Further, the financial results for the quarter ended 31st December 2018 have not been subjected to limited review or audit. However, the management has exercised necessary due diligence to ensure that the financial results for the quarter ended 31st December 2018 provide a true and fair view of the Company's affairs.
- 4 As required by paragraph 32 of Ind AS 101, the profit reconciliation between the figures previously reported under Previous GAAP and restated as per Ind AS is as under:

	Rs. In Lakhs	
	Quarter ended 31st Dec 2018	Nine Months ended 31st Dec 2018
Profit after tax as reported under Previous GAAP	(919.88)	(1003.83)
Adjustments resulting in increase/(decrease) in profit after tax as reported under Previous GAAP :	-	-
Profit after tax as reported under Ind AS	(919.88)	(1003.83)
Other Comprehensive Income / (loss) (net of tax)	-	-
<b>Total Comprehensive Income (after tax) as reported under Ind AS</b>	<b>(919.88)</b>	<b>(1003.83)</b>

## 5 Unaudited Segment Wise Revenue, Results and Capital Employed For the Quarter Ended September 30, 2019

Sr. No.	Particulars	Standalone				
		Quarter Ended			Nine Months ended	
		31-12-2019	30-09-2019	31-12-2018	31-12-2019	31-12-2018
1	<b>Segment Revenue:</b>					
	(a) NBFC Business	187.64	163.86	143.40	523.50	410.08
	(b) Property Trading	305.00	-	144.20	305.00	144.20
	(c) Others	38.43	7.35	7.41	56.22	18.04
	<b>Total Income</b>	<b>531.07</b>	<b>171.21</b>	<b>295.01</b>	<b>884.72</b>	<b>572.32</b>
2	<b>Segment Results (Profit before tax and interest from each segment)</b>					
	(a) NBFC Business	(74.31)	(469.46)	(971.33)	(566.88)	(1,066.53)
	(b) Property Trading	186.98	-	44.99	186.98	44.99
	(c) Others	38.43	7.35	7.41	56.22	18.04
	<b>Total Profit Before Tax</b>	<b>151.10</b>	<b>(462.09)</b>	<b>(918.93)</b>	<b>(323.68)</b>	<b>(1,003.50)</b>
3	<b>Capital Employed (Segment Assets-Segment Liabilities)</b>					
	(a) NBFC Business	5625.78	5,119.35	5,019.12	5,625.78	5,019.12
	(b) Property Trading	1779.76	1,731.72	1,875.64	1,779.76	1,875.64
	(c) Unallocated	64.19	533.38	791.35	64.19	791.35
	<b>Total Capital Employed</b>	<b>7469.74</b>	<b>7,384.45</b>	<b>7,686.11</b>	<b>7,469.74</b>	<b>7,686.11</b>

- 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-01516294

Director



Place : New Delhi  
Date : 4th Feb'2020



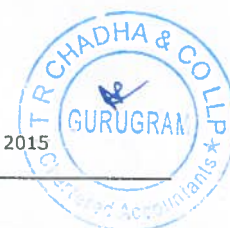
**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS OF ACME RESOURCES LIMITED AS AT 31<sup>st</sup> DECEMBER 2019 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

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 Nine Months ended 31<sup>st</sup> December 2019 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 of the Listing Agreement. These financial results are the responsibility of the company's management and have been approved by the Board of Directors in their meeting held on 4<sup>th</sup> February 2020. Our responsibility is to express an opinion on these financial results based on our review of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India and Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
2. 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. It also includes assessing the accounting principles used and significant estimates made by management. We believe that our review provides a reasonable basis for our opinion.
3. 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.
4. We draw attention to the following matters :
  - (i) Note 2 to the statement which states that the Company has adopted Ind AS from 1<sup>st</sup> April 2019 with effective transition date from April 1, 2018 and accordingly, the Statement has been prepared by the Company's management in accordance with Ind AS.

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 28<sup>th</sup> December, 2015

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Phone : 011 41513059 / 41513169



**T R Chadha & Co LLP**  
Chartered Accountants



- (ii) As stated in Note 3 to the Statement, we have not reviewed the comparative figures including the reconciliation to the Total Comprehensive Income for the Quarter and Nine Months ended December 2018. These figures have been furnished by the management.

Our conclusion is not qualified in respect of these matters.

**Other Matters :-**

5. 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. 6961.84 lakhs as at 31<sup>st</sup> December 2019 as well as the total revenue of Rs. 308.67 lakhs as at 31<sup>st</sup> December 2019. 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: 4<sup>th</sup> February 2020

  
(Aashish Gupta)  
Partner  
Membership Number- 97343

UDIN No. - 20097343AAAAAQ2259

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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 CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2019

(Rs. In lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended	
		31.12.2019 (Unaudited)	30.09.2019 (Unaudited)	31.12.2018 (Unaudited)	31.12.2019 (Unaudited)	31.12.2018 (Unaudited)
	<b>Revenue from operations</b>					
(i)	Interest Income	200.18	437.36	203.09	769.80	410.96
(ii)	Rental Income	5.25	6.15	3.00	15.75	13.50
(iii)	Others	398.23	3.53	1.61	407.85	4.03
(I)	<b>Total Revenue from operations</b>	<b>603.66</b>	<b>447.04</b>	<b>207.70</b>	<b>1,193.40</b>	<b>428.49</b>
(II)	<b>Other Income</b>					
(III)	<b>Total Income (I+II)</b>	<b>603.66</b>	<b>447.04</b>	<b>207.70</b>	<b>1,193.40</b>	<b>428.49</b>
	<b>Expenses</b>					
(i)	Finance Costs	14.53	206.48	11.46	265.15	181.89
(ii)	Impairment on financial instruments	143.18	508.95	-	727.07	31.51
(iii)	Purchase of Stock-in-Trade	-	-	-	-	936.47
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	118.02	-	-	118.02	(936.47)
(v)	Employee Benefits Expenses	26.64	18.54	7.24	78.77	62.08
(vi)	Depreciation, amortization and impairment	0.73	9.26	14.87	10.48	18.14
(vii)	Others expenses	4.28	20.65	3.12	40.88	73.26
(IV)	<b>Total Expenses</b>	<b>307.38</b>	<b>763.88</b>	<b>36.69</b>	<b>1240.37</b>	<b>366.88</b>
(V)	<b>Profit / (loss) before exceptional items and tax (III-IV)</b>	<b>296.28</b>	<b>(316.84)</b>	<b>171.01</b>	<b>(46.97)</b>	<b>61.61</b>
(VI)	<b>Exceptional items</b>	-	-	-	(0.49)	-
(VII)	<b>Profit/(loss) before tax (V + VI)</b>	<b>296.28</b>	<b>(316.84)</b>	<b>171.01</b>	<b>(47.46)</b>	<b>61.61</b>
(VIII)	<b>Tax Expense:</b>					
(1)	Current Tax	148.68	38.87	18.00	187.55	18.00
(2)	Deferred Tax	(358.29)	(138.78)	(8.76)	(198.73)	(8.15)
(3)	Tax adjustment for earlier years	-	-	-	-	-
(IX)	<b>Profit/(loss) for the period (VII-VIII)</b>	<b>505.89</b>	<b>(178.06)</b>	<b>161.77</b>	<b>(36.28)</b>	<b>51.76</b>
(X)	<b>Share of Profit/(loss) of associates</b>	-	-	-	-	-
(XI)	<b>Minority interest</b>	(0.02)	-	0.20	(0.02)	0.08
(XII)	<b>Net Profit/(loss) after taxes, minority interest and share of profit/(loss) of associates (IX+X+XI)</b>	<b>505.91</b>	<b>(178.06)</b>	<b>161.57</b>	<b>(36.26)</b>	<b>51.68</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>	-	-	-	-	-
(XI)	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>505.89</b>	<b>(178.06)</b>	<b>161.77</b>	<b>(36.28)</b>	<b>51.76</b>
(XII)	<b>Paid-up equity share capital (face value Rs. 10/- per share)</b>	<b>2,574.40</b>	<b>2,574.40</b>	<b>2574.40</b>	<b>2574.40</b>	<b>2574.40</b>
(XIII)	<b>Other equity</b>	-	-	-	-	-
(XIV)	<b>Earnings per equity share (Not annualised for the interim periods)</b>					
	Basic (Rs.)	1.97	(0.69)	(0.08)	(0.14)	(0.24)
	Diluted (Rs.)	1.97	(0.69)	(0.08)	(0.14)	(0.24)

For ACME RESOURCES LTD.

*Shahi*

Director





## Notes:

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 4th February, 2019.
- 2 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.

This transition to Ind AS has been carried out from the erstwhile Accounting Standards notified under the Act, read with rule 7 of Companies (Accounts) Rules 2014 (as amended), guidelines issued by the Reserve Bank of India ('the RBI') and other generally accepted accounting principles in India (collectively referred to as 'the Previous GAAP'). Accordingly, the impact of transition has been recorded in the opening reserves as at 1 April 2018 and the corresponding adjustments pertaining to comparative previous period / quarter as presented in these financial results have been restated / reclassified in order to conform to current period presentation.

These financial results have been drawn up on the basis of Ind AS that are applicable to the Company as at 31st December 2019 based on the Press Release issued by the Ministry of Corporate Affairs ("MCA") on 18 January 2016. Any application guidance/ clarifications/ directions issued by RBI or other regulators are implemented as and when they are issued/ applicable.

- 3 In compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, a limited review of financial results for the quarter ended 31st December 2019 has been carried out by the Statutory Auditors.

As permitted under circular no. CIR/CFD/FAC/62/2016 dated 5 July 2016 issued by SEBI, the Company has opted to avail exemption for submission of Ind AS compliant financial results for the quarter ended 31 March 2019 and previous year ended 31 March 2019. Further, the financial results for the quarter ended 31st December 2018 have not been subjected to limited review or audit. However, the management has exercised necessary due diligence to ensure that the financial results for the quarter ended 31st December 2018 provide a true and fair view of the Company's affairs.

- 4 As required by paragraph 32 of Ind AS 101, the profit reconciliation between the figures previously reported under Previous GAAP and restated as per Ind AS is as under:

	Rs. In Lakhs	
	Quarter ended 31st Dec 2018	Nine Months ended 31st Dec 2018
Profit after tax as reported under Previous GAAP	161.77	51.76
Adjustments resulting in increase/(decrease) in profit after tax as reported under Previous GAAP :	-	-
Profit after tax as reported under Ind AS	161.77	51.76
Other Comprehensive Income / (loss) (net of tax)	-	-
<b>Total Comprehensive Income (after tax) as reported under Ind AS</b>	<b>161.77</b>	<b>51.76</b>

- 5 Unaudited Segment Wise Revenue, Results and Capital Employed For the Quarter ended December 31, 2019

Sr. No.	Particulars	Consolidated				
		Quarter Ended		Nine Months ended		
		31-12-2019	30-09-2019	31-12-2018	31-12-2019	31-12-2018
1	<b>Segment Revenue:</b>					
	(a) NBFC Business	200.18	437.36	206.09	769.80	410.96
	(b) Property Trading	305.00	-	-	305.00	-
	(c) Others	98.48	9.68	1.61	118.60	17.53
	<b>Total Income</b>	<b>603.66</b>	<b>447.04</b>	<b>207.70</b>	<b>1,193.40</b>	<b>428.49</b>
2	<b>Segment Results (Profit before tax and interest from each segment)</b>					
	(a) NBFC Business	10.82	(326.52)	166.06	(352.55)	44.08
	(b) Property Trading	186.98	-	-	186.98	-
	(c) Others	98.48	9.68	4.95	118.60	17.53
	<b>Total Profit Before Tax</b>	<b>296.28</b>	<b>(316.84)</b>	<b>171.01</b>	<b>(46.97)</b>	<b>61.61</b>
3	<b>Capital Employed (Segment Assets-Segment Liabilities)</b>					
	(a) NBFC Business	10219.58	9,948.85	10,155.37	10,219.58	10,155.37
	(b) Property Trading	1866.68	2,102.72	2,241.67	1,866.68	2,241.67
	(c) Unallocated	272.34	120.38	918.20	272.34	918.20
	<b>Total Capital Employed</b>	<b>12,358.60</b>	<b>12,171.95</b>	<b>13,315.24</b>	<b>12,358.60</b>	<b>13,315.24</b>

- 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.**

Vivek Chinnareddy  
Managing Director  
DIN-01516294

Director

Place : New Delhi  
Date : 4th Feb, 2020

