

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: 29.06.2020

**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 Audited Standalone and Consolidated Financial Results for the quarter and year ended 31st March 2020

Dear Sir/Madam

In terms of Regulation 33 of SEBI (Listing Obligation and Discloser Requirements) Regulation 2015, Please find enclosed a copy of Audited Standalone and Consolidated Financial Results for the quarter and year ended 31st March 2020 duly approved by the Board of Directors in their meeting held on 29-06-2020.

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

AUDITOR'S REPORT ON QUARTERLY FINANCIAL RESULTS AND STANDALONE YEAR TO DATE RESULTS OF ACME RESOURCES LIMITED AS AT 31st MARCH 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

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of **Acme Resources Limited** for the quarter ended 31st March 2020 and the year to date results for the period from 1st April 2019 to 31st March 2020, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

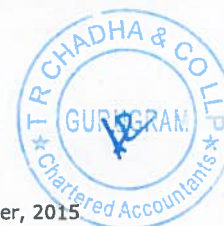
In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter ended 31st March 2020 as well as the year to date results for the period from 1st April 2019 to 31st March 2020.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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



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Phone : 011 41513059 / 41513169



Emphasis of Matter

We draw attention to Note 5 to the standalone financial results, which describes the extent to which the Covid-19 pandemic will impact the Company's standalone financial results will depend on the future developments, which are highly uncertain.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Place of Signature: New Delhi
Date: 29th June 2020



(Aashish Gupta)
Partner
Membership Number - 97343

UDIN No. 20097343AAAAFD9299

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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 AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2020

(Rs. In lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2020 (Audited)*	31.12.2019 (Unaudited)	31.03.2019 (Audited)*	31.03.2020 (Audited)	31.03.2019 (Audited)
	Revenue from operations					
(i)	Interest Income	232.37	187.64	139.51	755.87	549.59
(ii)	Sale of Property	31.40	305.00	34.20	336.40	178.40
(iii)	Rental Income	8.70	5.25	5.55	24.45	22.20
(iv)	Others	-	33.18	226.99	36.78	229.58
(I)	Total Revenue from operations	272.47	531.07	406.25	1,153.50	979.77
(II)	Other Income	0.25	-	1.21	3.94	0.01
(III)	Total Income (I+II)	272.72	531.07	407.46	1,157.44	979.78
	Expenses					
(i)	Finance Costs	77.45	90.45	82.08	340.16	393.52
(ii)	Impairment on financial instruments	14.00	143.18	125.58	741.07	157.00
(iii)	Purchase of Stock-in-Trade	-	-	-	-	936.47
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	7.42	118.02	39.74	125.44	(797.52)
(v)	Employee Benefits Expenses	1.51	24.04	36.17	73.00	128.01
(vi)	Depreciation, amortization and impairment	0.33	0.72	1.05	1.94	2.00
(vii)	Others expenses	28.08	3.56	67.51	55.58	1108.47
(IV)	Total Expenses	128.79	379.97	352.13	1337.19	1927.95
(V)	Profit / (loss) before exceptional items and tax (III-IV)	143.93	151.10	55.33	(179.75)	(948.17)
(VI)	Exceptional items	-	-	-	-	-
(VII)	Profit/(loss) before tax (V +VI)	143.93	151.10	55.33	(179.75)	(948.17)
(VIII)	Tax Expense:					
(1)	Current Tax	30.02	104.98	71.00	135.00	71.00
(2)	Deferred Tax	28.92	(39.16)	(34.69)	(171.36)	(34.36)
(3)	Tax adjustment for earlier years	126.87	-	-	133.89	-
(IX)	Profit/(loss) for the period (VII-VIII)	(41.88)	85.28	19.02	(277.28)	(984.81)
(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)	(41.88)	85.28	19.02	(277.28)	(984.81)
(XII)	Paid-up equity share capital (face value Rs. 10/- per share)	2,574.40	2574.40	2574.40	2574.40	2574.40
(XIII)	Other equity	-	-	-	4,853.45	5,130.73
(XIV)	Earnings per equity share (Not annualised for the interim periods)					
	Basic (Rs.)	(0.16)	0.33	0.07	(1.08)	(3.83)
	Diluted (Rs.)	(0.16)	0.33	0.07	(1.08)	(3.83)

For ACME RESOURCES LTD.

Chakraborty

Director



Statement of Assets and Liabilities as on 31st March '2020

(Rs. In Lakhs)

	Year Ended	Year Ended
	As on Mar 31, 2020 (Audited)	As on Mar 31, 2019 (Audited)
A ASSETS		
1 FINANCIAL ASSETS		
(i) Cash and Cash Equivalents	10.76	1,183.76
(ii) Bank balances other than Cash and cash equivalents	-	-
(iii) Receivables	-	0.51
(iv) Loans	7,000.28	6,272.46
(v) Investments	965.98	977.46
(vi) Other financials assets	1,445.41	1,226.80
	9,423.43	9,660.99
2 NON FINANCIAL ASSETS		
(i) Inventories	1,972.34	2,102.72
(ii) Current tax assets (net)	38.86	405.62
(iii) Deferred tax assets (net)	343.47	172.12
(iv) Property plant and equipments	8.41	9.77
(v) Other Intangible Assets	-	-
(vi) Other non-financial assets	0.12	0.75
	2,363.20	2,690.98
TOTAL ASSETS	11,786.63	12,351.97
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	8.86	69.76
(ii) Borrowings	3,745.75	3,267.91
(iii) Other financials liabilities	284.57	68.84
	4,039.18	3,406.51
2 NON-FINANCIAL LIABILITIES		
(i) Current Tax liabilities (Net)	-	16.38
(ii) Other Non-financials liabilities	319.60	1,223.95
	319.60	1,240.33
3 EQUITY		
(i) Equity Share Capital	2,574.40	2,574.40
(ii) Other Equity	4,853.45	5,130.73
	7,427.85	7,705.13
TOTAL EQUITY AND LIABILITIES	11,786.63	12,351.97

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 29th June, 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.
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 March 2020 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.
- In compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, the standalone financial results for the quarter and year ended March 31, 2020 have been audited by the Statutory Auditors.
- As required by paragraph 32 of Ind AS 101, the profit and equity reconciliation between the figures previously reported under Previous GAAP and restated as per Ind AS is as under:

	Rs. In Lakhs	
	Quarter ended 31st Mar 2019	Year ended 31st Mar'2019
Profit after tax as reported under Previous GAAP	19.02	(984.81)
Adjustments resulting in increase/(decrease) in profit after tax as reported under Previous GAAP :	-	-
Profit after tax as reported under Ind AS	19.02	(984.81)
Other Comprehensive Income / (loss) (net of tax)	-	-
Total Comprehensive Income (after tax) as reported under Ind AS	19.02	(984.81)

	Rs. In Lakhs	
	As at 31st Mar'2019	As at 1st Apr'2018
Equity as reported under Previous GAAP	5130.73	6115.53
Adjustments resulting in increase/(decrease) in profit after tax as reported under Previous GAAP :	-	-
Profit after tax as reported under Ind AS	5130.73	6115.53
Other Comprehensive Income / (loss) (net of tax)	-	-
Total Comprehensive Income (after tax) as reported under Ind AS	5130.73	6115.53

For ACME RESOURCES LTD.



Director



- 5 The spread of SARS-CoV-2 virus (referred as 'COVID-19') across the globe and in India has contributed to a significant decline and volatility in global and Indian financial markets and a shrink in the economic activities. The Government of India declared nation-wide lock-down to contain the pandemic COVID-19 with effect from March 25, 2020. The Government then extended the lockdown till June 30, 2020. However, the government relaxed the lock-down in certain essential and non-essential goods across the country. In terms of COVID-19 regulatory package announced by Reserve Bank of India (RBI) on March 27, 2020 and in accordance with the Scheme approved by the Board of directors of the Company, the Company has extended the moratorium to the eligible borrowers for instalments falling due between March 1, 2020 and May 31, 2020. Further, pursuant to RBI notification dated May 23, 2020, the moratorium is given to eligible borrowers for a further period of three months upto August 31, 2020. For all such accounts where the moratorium is granted, the asset classification shall remain standstill during the moratorium period (i.e. the number of days past-due shall exclude the moratorium period for asset classification). Further, estimates and associated assumptions applied in preparing the financial statements, especially in respect of credit loss on loans, are based on historical experience and other emerging/forward looking factors including those arising on account of the COVID-19 pandemic.
- The Company has used relevant indicators of moratorium, considering various measures taken by Government and other authorities along with an estimation of potential stress on probability of defaults and loss given defaults due to COVID-19 situation in developing the estimates and assumptions to assess the expected credit loss on loans, including on account of potential macro economic conditions. Based on such assessment, the Company has not made additional expected credit loss provision on account of COVID-19 impact in the financial statement. The impairment loss not provided for on account of COVID-19 pandemic is based on the assessment of current situation and the actual impairment loss could be different due to uncertainty over duration of pandemic and restoration of normalcy.
- 6 In terms of the requirement as per RBI notification no. RBI/2019-20/170 DOR (NBFC).CC.PD.No.109/22.10.106/2019-20 dated March 13, 2020 on implementation of Indian Accounting Standards, Non-Banking Financial Companies (NBFCs) are required to create an impairment reserve for any shortfall in impairment allowances under Ind AS 109 and Income Recognition, Asset Classification and Provisioning (IRACP) norms (including provision on standard assets). The impairment allowances under Ind AS 109 made by the Company exceeds the total provision required under IRACP (including standard asset provisioning), as at March 31, 2020 and accordingly, no amount is required to be transferred to impairment reserve.

7 Audited Segment Wise Revenue, Results and Capital Employed For the Quarter and Year Ended March 31, 2020

Sr. No.	Particulars	Standalone				
		Quarter Ended			Year ended	
		31-03-2020	31-12-2019	31-03-2019	31-03-2020	31-03-2019
1	Segment Revenue:					
	(a) NBFC Business	232.37	187.64	139.51	755.87	549.59
	(b) Property Trading	31.40	305.00	34.20	336.40	405.40
	(c) Others	8.95	38.43	233.75	65.17	23.30
	Total Income	272.72	531.07	407.46	1,157.44	978.29
2	Segment Results (Profit before tax and interest from each segment):					
	(a) NBFC Business	111.00	(74.31)	(185.45)	(455.88)	(1,251.98)
	(b) Property Trading	23.98	186.98	8.52	210.96	280.51
	(c) Others	8.95	38.43	5.26	65.17	23.30
	Total Profit Before Tax	143.93	151.10	(171.67)	(179.75)	(948.17)
3	Segment Assets:					
	(a) NBFC Business	8608.85	11,431.88	9,178.58	8,608.85	9,178.58
	(b) Property Trading	3117.16	1,779.76	2,016.32	3,117.16	2,016.32
	(c) Unallocated	60.61	64.54	1,772.02	60.61	1,772.02
	Total Segment Assets	11786.62	13276.18	12,966.92	11,786.62	12,966.92
	Segment Liabilities:					
	(a) NBFC Business	4063.45	5,806.10	3,951.69	4,063.45	3,951.69
	(b) Property Trading	285.23	-	63.00	285.23	63.00
	(c) Unallocated	10.10	0.34	1,247.09	10.10	1,247.09
	Total Segment Liabilities	4358.78	5,806.44	5,261.78	4,358.78	5,261.78

- 8 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 AGME RESOURCES LTD.

Chali

Vivek Chaturvedi
Director
DIN-01516294

Director



Place : New Delhi
Date : 29th June, 2020

PART III – CASH FLOW STATEMENT

Standalone Cash Flow Statement for the period ended March 31, 2020

(Rs. in Lakhs)

Particulars	Year Ended	Year Ended
	31.03.2020 Audited	31.03.2019 Audited
A. Cash Flow from Operating Activities		
Profit before tax	(179.75)	(948.17)
Depreciation, amortization and impairment	1.94	2.00
Impairment on loans	741.07	157.00
Interest & Finance Charges	340.16	393.56
Diminution in Value of Inventories	4.94	3.84
Operating profit before working capital changes	908.36	(391.77)
Decrease/(Increase) in Loans	(1,468.88)	(1,379.05)
Decrease/ (Increase) Trade receivables	0.51	0.23
Decrease/ (Increase) in Inventories	125.43	(801.37)
Decrease/ (Increase) in other financial assets	(219.60)	1,054.14
Decrease/ (Increase) in other non-financial assets	0.63	0.07
(Decrease)/ Increase in trade payables	(60.89)	(61.10)
(Decrease)/ Increase in other financial liabilities	215.72	(225.71)
(Decrease)/ Increase in other non-financial liabilities	1,689.12	(1,183.57)
Cash generated from operations	1,190.40	(2,988.13)
Direct taxes paid (net of refunds)	(165.99)	35.47
Net Cash flows from /Used In Operating Activities (A)	1,024.41	(2,952.66)
B. Cash Flow from Investing Activities		
Purchase of Property, plant and equipment and intangible assets	(0.57)	(1.92)
Proceeds from sale of investments at amortised cost	11.48	2,466.07
Net Cash flows from /Used In Investing Activities (B)	10.91	2,464.15
C. Cash Flow from Financing Activities		
Proceeds from borrowings	477.84	(266.49)
Interest Paid	(340.16)	(393.56)
Net Cash flows from Financing Activities (C)	137.67	(660.05)
Net (Increase) / Decrease In Cash And Cash Equivalents (A+B+C)	1,172.99	(1,148.56)
Cash and Cash Equivalents at the beginning of the year	1,183.76	35.22
Cash And Cash Equivalents At The End Of The Year	10.76	1,183.76

Components of Cash and Cash Equivalents

Cash and cash equivalents at the end of the year	31.03.2020 Audited	31.03.2019 Audited
- Cash on hand	1.06	0.84
- Cheques and drafts on hand	-	1,179.43
- Balances with banks in current accounts	9.70	3.49
Total	10.76	1,183.76

For ACME RESOURCES LTD.



Director



AUDITOR'S REPORT ON QUARTERLY FINANCIAL RESULTS AND CONSOLIDATED YEAR TO DATE RESULTS OF ACME RESOURCES LIMITED AS AT 31st MARCH 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

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying consolidated quarterly financial results of Acme Resources Limited ("Holding Company") and its subsidiaries (Ojas Suppliers limited and Atul Agro Pvt. Ltd.) (holding company and its subsidiaries together referred to as "the Group") for the quarter ended 31st March 2020 and the year to date results for the period from 1st April 2019 to 31st March 2020, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 31st March 2019 and the corresponding period from 1st April 2018 to 31st March 2019, as reported in these financial results have been approved by the holding company's Board of Directors, but have not been subjected to audit/ review.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiaries, the Statement:

- i. includes the results of its two subsidiaries (Ojas Suppliers limited and Atul Agro Pvt. Ltd.) in the consolidation;
- ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- iii. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net profit and other comprehensive income) and other financial information of the Group for the quarter ended 31st March 2020 and for the period from 1st April 2019 to 31st March 2020.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated financial results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the

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ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note 5 to the consolidated financial results, which describes the extent to which the Covid-19 pandemic will impact the Group consolidated financial results will depend on the future developments, which are highly uncertain.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Consolidated Financial Results

These quarterly financial results as well as the year to date consolidated financial results have been prepared on the basis of the interim financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so. The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction,

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supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

We did not audit the financial statements of two subsidiaries (Ojas Suppliers limited and Atul Agro Pvt. Ltd.) included in the consolidated year to date results, whose consolidated financial statements reflect Group share of total assets of Rs. 6129.73 lakhs as at 31st March 2020, Group share of total revenue of Rs. 191.12 lakhs and Rs. 499.79 lakhs and Group's share of total net profit after tax of Rs. 144.28 lakhs and Rs. 343.38 lakhs for the quarter ended March 2020 and for the period from 1st April 2019 to 31st March 2020 respectively, as considered in the consolidated Financial Results, which have been audited by their respective independent auditors. The independent auditors' reports on interim financial statements/Financial Results/financial information of these entities have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

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

Place of Signature: New Delhi
Date: 29th June 2020



(Aashish Gupta)
Partner
Membership Number - 97343

UDIN No.- 20097343AAAAFF6496

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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 AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2020

(Rs. In lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2020 (Audited)	31.12.2019 (Unaudited)	31.03.2019 (Audited)	31.03.2020 (Audited)	31.03.2019 (Audited)
	Revenue from operations					
(i)	Interest Income	318.24	200.18	257.32	1088.04	668.28
(ii)	Sale of Property	31.40	305.00	178.40	336.40	178.40
(iii)	Rental Income	12.14	5.25	17.87	27.89	31.37
(iv)	Others	36.78	-	1.49	36.78	1.49
(I)	Total Revenue from operations	398.56	510.43	455.08	1,489.11	879.54
(II)	Other Income	65.27	93.23	241.07	168.12	245.10
(III)	Total Income (I+II)	463.83	603.66	696.15	1,657.23	1124.64
	Expenses					
(i)	Finance Costs	85.22	14.53	70.08	350.37	251.97
(ii)	Impairment on financial instruments	18.10	143.18	126.37	745.17	157.88
(iii)	Purchase of Stock-in-Trade	-	-	-	-	936.47
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	7.42	118.02	138.95	125.44	(797.52)
(v)	Employee Benefits Expenses	3.26	26.64	76.31	82.03	138.39
(vi)	Depreciation, amortization and impairment	9.19	0.73	6.35	19.67	24.49
(vii)	Others expenses	25.04	4.28	1,094.40	65.92	1167.66
(IV)	Total Expenses	148.23	307.38	1512.46	1388.60	1879.34
(V)	Profit / (loss) before exceptional items and tax (III-IV)	315.60	296.28	(816.31)	268.63	(754.70)
(VI)	Exceptional items	-	-	-	-	-
(VII)	Profit/(loss) before tax (V + VI)	315.60	296.28	(816.31)	268.63	(754.70)
(VIII)	Tax Expense:					
(1)	Current Tax	28.12	148.68	122.4	215.67	140.40
(2)	Deferred Tax	(346.25)	(358.29)	(36.08)	(147.52)	(44.23)
(3)	Tax adjustment for earlier years	134.38	-	-	134.38	0.07
(IX)	Profit/(loss) for the period (VII-VIII)	499.35	505.89	(902.63)	66.10	(850.94)
(X)	Share of Profit/(loss) of associates	-	-	-	-	-
(XI)	Minority interest	(4.04)	0.02	0.09	(4.06)	(0.01)
(XII)	Net Profit/(loss) after taxes, minority interest and share of profit/(loss) of associates (IX+X+XI)	495.31	505.91	(902.54)	62.04	(850.93)
(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)	499.35	505.89	(902.63)	66.10	(850.94)
(XII)	Paid-up equity share capital (face value Rs. 10/- per share)	2,574.40	2574.40	2574.40	2574.40	2574.40
(XIII)	Other equity	-	-	-	-	-
(XIV)	Earnings per equity share (Not annualised for the interim periods)					
	Basic (Rs.)	1.94	1.97	(0.08)	0.26	(0.24)
	Diluted (Rs.)	1.94	1.97	(0.08)	0.26	(0.24)

For ACME RESOURCES LTD.

Choksi

Director



Statement of Consolidated Assets and Liabilities as on 31st March'2020

		(Rs. In Lakhs)	
		Year Ended	Year Ended
		As on Mar 31, 2020	As on Mar 31, 2019
A	ASSETS		
1	FINANCIAL ASSETS		
	(i) Cash and Cash Equivalents	22.94	1,204.57
	(ii) Bank balances other than Cash and cash equivalents	-	-
	(iii) Receivables	-	0.51
	(iv) Loans	8,584.83	9,260.66
	(v) Investments	492.18	503.66
	(vi) Other financials assets	1,770.60	1,471.82
		10,870.55	12,441.22
2	NON FINANCIAL ASSETS		
	(i) Inventories	1,972.34	2,102.72
	(ii) Current tax assets (net)	97.22	508.43
	(iii) Deferred tax assets (net)	584.80	437.28
	(iv) Property plant and equipments	59.02	133.95
	(v) Other Intangible Assets	-	-
	(vi) Other non-financial assets	0.36	0.91
		2,713.74	3,183.29
	TOTAL ASSETS	13,584.29	15,624.51
B	LIABILITIES AND EQUITY		
1	FINANCIAL LIABILITIES		
	(i) Payables		
	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	9.21	71.67
	(ii) Borrowings	484.79	1,767.73
	(iii) Other financials liabilities	299.54	76.12
		793.54	1,915.52
2	NON-FINANCIAL LIABILITIES		
	(i) Current Tax liabilities (Net)	7.50	85.79
	(ii) Other Non-financials liabilities	321.05	1,227.10
		328.55	1,312.89
3	EQUITY		
	(i) Equity Share Capital	2,574.40	2,574.40
	(ii) Other Equity	9,882.19	9,820.15
	(iii) Non-controlling Interest	5.61	1.55
		12,462.20	12,396.10
	TOTAL EQUITY AND LIABILITIES	13,584.29	15,624.51

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 29th June, 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. 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 March 2020 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.
- In compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, the consolidated financial results for the quarter and year ended March 31, 2020 have been audited 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. Further, the financial results for the quarter ended 31st March 2019 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 March 2019 provide a true and fair view of the Company's affairs.
- 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:

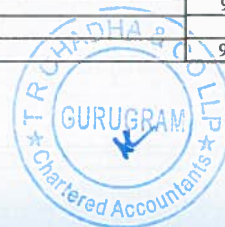
	Rs. In Lakhs	
	Quarter ended 31st Mar 2019	Year ended 31st Mar'2019
Profit after tax as reported under Previous GAAP	(902.63)	(850.94)
Adjustments resulting in increase/(decrease) in profit after tax as reported under Previous GAAP :	-	-
Profit after tax as reported under Ind AS	(902.63)	(850.94)
Other Comprehensive Income / (loss) (net of tax)	-	-
Total Comprehensive Income (after tax) as reported under Ind AS	(902.63)	(850.94)

	Rs. In Lakhs	
	As at 31st Mar'2019	As at 1st Apr'2018
Equity as reported under Previous GAAP	9820.15	10671.08
Adjustments resulting in increase/(decrease) in profit after tax as reported under Previous GAAP :	-	-
Profit after tax as reported under Ind AS	9820.15	10671.08
Other Comprehensive Income / (loss) (net of tax)	-	-
Total Comprehensive Income (after tax) as reported under Ind AS	9820.15	10671.08

For ACME RESOURCES LTD.



Director



5 The spread of SARS-CoV-2 virus (referred as 'COVID-19') across the globe and in India has contributed to a significant decline and volatility in global and Indian financial markets and a shrink in the economic activities. The Government of India declared nation-wide lock-down to contain the pandemic COVID-19 with effect from March 25, 2020. The Government then extended the lockdown till June 30, 2020. However, the government relaxed the lock-down in certain essential and non-essential goods across the country. In terms of COVID-19 regulatory package announced by Reserve Bank of India (RBI) on March 27, 2020 and in accordance with the Scheme approved by the Board of directors of the Company, the Company has extended the moratorium to the eligible borrowers for instalments falling due between March 1, 2020 and May 31, 2020. Further, pursuant to RBI notification dated May 23, 2020, the moratorium is given to eligible borrowers for a further period of three months upto August 31, 2020. For all such accounts where the moratorium is granted, the asset classification shall remain standstill during the moratorium period (i.e. the number of days past-due shall exclude the moratorium period for asset classification). Further, estimates and associated assumptions applied in preparing the financial statements, especially in respect of credit loss on loans, are based on historical experience and other emerging/forward looking factors including those arising on account of the COVID-19 pandemic.

The Group has used relevant indicators of moratorium, considering various measures taken by Government and other authorities along with an estimation of potential stress on probability of defaults and loss given defaults due to COVID-19 situation in developing the estimates and assumptions to assess the expected credit loss on loans, including on account of potential macro economic conditions. Based on such assessment, the Group has not made additional expected credit loss provision on account of COVID-19 impact in the financial statement. The impairment loss not provided for on account of COVID-19 pandemic is based on the assessment of current situation and the actual impairment loss could be different due to uncertainty over duration of pandemic and restoration of normalcy.

6 Audited Segment Wise Revenue, Results and Capital Employed For the Quarter and Year Ended March 31, 2020

Sr. No.	Particulars	Consolidated				
		Quarter Ended			Year ended	
		31-03-2020	31-12-2019	31-03-2019	31-03-2020	31-03-2019
1	Segment Revenue:					
	(a) NBFC Business	355.02	200.18	257.32	1,124.82	668.28
	(b) Property Trading	31.40	305.00	178.40	336.40	178.40
	(c) Others	77.41	98.48	260.43	196.01	277.96
	Total Income	463.83	603.66	696.15	1,657.23	1,124.64
2	Segment Results (Profit before tax and interest from each segment)					
	(a) NBFC Business	214.21	10.82	(1,085.26)	(138.34)	(1,032.66)
	(b) Property Trading	23.98	186.98	8.52	210.96	280.51
	(c) Others	77.41	98.48	260.43	196.01	277.96
	Total Profit Before Tax	315.60	296.28	(816.31)	268.63	(754.70)
3	Segment Assets:					
	(a) NBFC Business	10275.01	15,418.00	10,522.36	10,275.01	10,522.36
	(b) Property Trading	3118.99	1,866.67	3,243.11	3,118.99	3,243.11
	(c) Unallocated	190.29	894.50	1,859.04	190.29	1,859.04
	Total Segment Assets	13584.30	18,179.17	15,624.51	13,584.30	15,624.51
	Segment Liabilities:					
	(a) NBFC Business	818.42	5,198.43	1,843.85	818.42	1,843.85
	(b) Property Trading	285.23	-	-	285.23	-
	(c) Unallocated	18.45	622.16	1,384.56	18.45	1,384.56
	Total Segment Liabilities	1122.09	5,820.59	3,228.41	1,122.09	3,228.41

7 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 LTD.

Vivek Chaturvedi
Managing Director
DIN-01516294

Director

Place : New Delhi
Date : 29th June, 2020



PART III – CASH FLOW STATEMENT

Consolidated Cash Flow Statement for the period ended March 31, 2020

(Rs. in Lakhs)

Particulars	Year Ended	Year Ended
	31.03.2020 Audited	31.03.2019 Audited
A. Cash Flow from Operating Activities		
Profit before tax	268.63	(754.70)
Depreciation, amortization and impairment	19.67	24.49
Diminution in Value of Inventories	4.94	3.84
Impairment on loans	745.17	157.88
Interest Paid	141.16	251.97
Operating profit before working capital changes	1,179.57	(316.52)
Decrease/(Increase) in Loans	(1,420.99)	(1,652.67)
Decrease/ (Increase) Trade receivables	0.51	0.23
Decrease/ (Increase) in Inventories	130.38	(797.52)
Decrease/ (Increase) in other financial assets	(298.78)	1,027.59
Decrease/ (Increase) in other non-financial assets	0.54	(0.08)
(Decrease)/ Increase in Payables	62.45	60.91
(Decrease)/ Increase in other non-financial liabilities	936.69	(1,183.74)
(Decrease)/Increase in other financial liabilities	(223.42)	230.26
Cash generated from operations	366.95	(2,631.54)
Direct taxes paid (net of refunds)	(338.02)	(37.86)
Net Cash flows from /Used In Operating Activities (A)	28.93	(2,669.40)
B. Cash Flow from Investing Activities		
Purchase of Property, plant and equipment and intangible assets	(0.57)	(1.92)
Net Proceeds of Investments	11.48	2,466.08
Net Cash flows from /Used In Investing Activities (B)	10.91	2,464.16
C. Cash Flow from Financing Activities		
Repayment of Borrowings (Other than Debt Securities)	1,282.94	(691.13)
Interest Paid	(141.16)	(251.97)
Net Cash flows from Financing Activities (C)	1,141.78	(943.10)
Net (Increase) / Decrease In Cash And Cash Equivalents (A+B+C)	1,181.62	(1,148.34)
Cash and Cash Equivalents at the beginning of the year	1,204.57	56.22
Cash And Cash Equivalents At The End Of The Year	22.93	1,204.57

Components of Cash and Cash Equivalents

	31.03.2020 Audited	31.03.2019 Audited
Cash and cash equivalents at the end of the year		
- Cash on hand	6.22	4.89
- Cheques and drafts on hand	-	1,179.43
- Balances with banks in current accounts	16.71	20.25
-Term deposits with original maturity up to 3 months		
Total	22.93	1,204.57

For ACME RESOURCES LTD.

Phal

Director



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

ANNEXURE X

Form A

FORM A (for audit report with unmodified opinion)

1.	Name of the Company	Acme Resources Limited
2.	Annual financial statements for the year ended	31 st March 2020
3.	Type of Audit Observation	Unmodified
4.	Frequency of observation	Not Applicable
5.	To be signed by :	
	1. CEO/Managing Director	<p>For ACME RESOURCES LTD.</p> <p><i>Chauhan</i></p> <p>Director</p>
	2. CFO	<p>For ACME RESOURCES LTD.</p> <p><i>Kailash K. Singh</i></p> <p>Authorised Signatory</p>
	3. Auditor of the company	<p></p>
	4. Audit Committee Chairman	<p>For ACME RESOURCES LTD.</p> <p><i>Chauhan</i></p> <p>Director</p>