

# **ACME RESOURCES LTD.**

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New Delhi-110034, Phone: +91-11-42427183 / 27356756  
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CIN: L65993DL1985PLC314861

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Date: November 11, 2025

**BSE Limited**

Phiroze Jeejeeboy Towers

Dalal Street, Fort,

Mumbai- 400 001

**Scrip Code: 539391**

**The Calcutta Stock Exchange Asso. Ltd.**

7, Lyons Range, Kolkata- 700 001

**Sub.: Outcome of the Meeting of the Board of Directors of Acme Resources Limited ('the Company')**

**Ref.: Regulation 33 [read with Schedule III] of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations')**

Dear Sir/Madam,

In reference to our letter dated 04<sup>th</sup> November 2025 and pursuant to aforesaid SEBI Listing Regulations, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. **Tuesday, November 11, 2025**, has *inter alia* considered and approved the **Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2025 ('Unaudited Financial Results')**.

Accordingly, we hereby enclose the following:

1. Limited Review Report of the Statutory Auditors; and
2. Unaudited Financial Results

The said meeting commenced at **04:00 P.M. (IST)** and concluded at **05:00 P.M. (IST)**.

We request you to take the aforesaid on record.

Thanking You,

**ON BEHALF OF THE BOARD OF  
ACME RESOURCES LIMITED**

**For ACME RESOURCES LTD**

**RAVIN SALUJA**

**DIRECTOR**

**DIN: 00289305**

**Encl.: As above**

Director



**Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To the Board of Directors of Acme Resources Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Acme Resources Limited** ("the Company") for the quarter ended 30 September 2025 and the year to date results for the period from 01 April 2025 to 30 September 2025 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').
2. This Statement which is the responsibility of the Company's Management and approved by the 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 ("the Act"), other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw your attention to Note 5 to the standalone financial results, about the provisional attachment of inventory in Financial Year 2023-24 and demand raised by Income Tax Department under section 156 of Income Tax Act amounting to Rs.3,060.28 lakh, Rs.5,270.35 lakh and Rs.734.89 lakh for Assessment Years 2015-16, 2016-17 and 2023-2024, respectively. The Company has challenged the demands before the Commissioner of Income Tax (Appeals)

Our conclusion on the Statement is not modified in respect of this matter





**H.N. Pradhan & Co.**  
CHARTERED ACCOUNTANTS

6. The comparative financial information of the Company for the corresponding quarter ended 30 September 2024, the corresponding year to date results for the period 01 April 2024 to 30 September 2024 and preceding quarter ended 30 June 2025 were reviewed by the predecessor auditor and the financial statements of the Company for the year ended 31 March 2025 were audited by predecessor auditor who expressed an unmodified conclusion on those financial information and an unmodified opinion on the financial statements on 14 November 2024, 14 November 2024, 12 August 2025 and 29 May 2025 respectively. Our conclusion on the Statement is not modified in respect of this matter.

**For H.N. Pradhan & Co.**

Chartered Accountants

Firm Registration No.: (FRN): 002208N



**CA Arpit Batwara**

Partner

Membership No.: 532503

UDIN: 25532503BMIAUG8050

**Place:** New Delhi

**Date:** 11 November, 2025

**STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2025**

Sr. No.	Particulars	Quarter Ended			Half Year Ended		(Rs. In lakhs)
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	Year Ended 31.03.2025 (Audited)
	<b>Revenue from operations</b>						
(i)	Interest Income	125.27	121.80	171.85	247.07	267.64	591.43
(ii)	Sale of Property	-	-	-	-	-	202.58
(iii)	Sale of Shares	-	-	-	-	-	-
(iv)	Reversal of impairment on financial instruments (net)	-	-	-	-	-	-
(v)	Others	-	-	-	-	-	-
(I)	<b>Total Revenue from operations</b>	<b>125.27</b>	<b>121.80</b>	<b>171.85</b>	<b>247.07</b>	<b>267.64</b>	<b>794.01</b>
(II)	<b>Other Income</b>	<b>79.53</b>	<b>-</b>	<b>0.61</b>	<b>79.53</b>	<b>0.61</b>	<b>0.61</b>
(III)	<b>Total Income (I+II)</b>	<b>204.80</b>	<b>121.80</b>	<b>172.46</b>	<b>326.60</b>	<b>268.25</b>	<b>794.62</b>
	<b>Expenses</b>						
(i)	Finance Costs	7.35	6.95	6.54	14.30	12.90	26.35
(ii)	Impairment on financial instruments (net)	104.08	15.31	-	119.39	15.98	226.90
(iii)	Purchase of Stock-in-Trade	-	-	-	-	-	56.00
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	51.65
(v)	Employee Benefits Expenses	11.16	3.21	3.88	14.37	8.66	19.04
(vi)	Depreciation, amortization and impairment	0.03	0.05	0.08	0.08	0.17	0.26
(vii)	Others expenses	10.75	14.06	8.29	24.81	18.36	242.53
(IV)	<b>Total Expenses</b>	<b>133.37</b>	<b>39.58</b>	<b>18.79</b>	<b>172.95</b>	<b>56.07</b>	<b>622.73</b>
(V)	<b>Profit / (loss) before exceptional items and tax (III-IV)</b>	<b>71.43</b>	<b>82.22</b>	<b>153.67</b>	<b>153.65</b>	<b>212.18</b>	<b>171.89</b>
(VI)	<b>Exceptional items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(VII)	<b>Profit/(loss) before tax (V +VI )</b>	<b>71.43</b>	<b>82.22</b>	<b>153.67</b>	<b>153.65</b>	<b>212.18</b>	<b>171.89</b>
(VIII)	<b>Tax Expense:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(1)	Current Tax	65.27	4.70	38.73	69.97	57.84	-
(2)	Deferred tax charge/(credit)	(26.12)	12.97	(21.16)	(13.15)	(25.18)	23.04
(3)	Tax adjustment for earlier years	6.44	-	(22.88)	6.44	(22.88)	3.58
(IX)	<b>Profit/(loss) for the period (VII-VIII )</b>	<b>25.84</b>	<b>64.55</b>	<b>158.98</b>	<b>90.39</b>	<b>202.40</b>	<b>145.27</b>
(X)	<b>Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(i)	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	<b>Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(XI)	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>25.84</b>	<b>64.55</b>	<b>158.98</b>	<b>90.39</b>	<b>202.40</b>	<b>145.27</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>2,574.40</b>	<b>2,574.40</b>	<b>2,574.40</b>	<b>2,574.40</b>
(XIII)	<b>Other equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,463.39</b>
(XIV)	<b>Earnings per equity share (Not annualised for the interim periods)*</b>						
	Basic (Rs.)	0.10	0.25	0.62	0.35	0.79	0.56
	Diluted (Rs.)	0.10	0.25	0.62	0.35	0.79	0.56

\*EPS for the quarters are not annualised.





Standalone Statement of Assets and Liabilities as at 30 September 2025

(Rs. In Lakhs)

		Half Year Ended	Year Ended
		As on Sep 30, 2025 (Unaudited)	As on Mar 31, 2025 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>FINANCIAL ASSETS</b>		
	(i) Cash and Cash Equivalents	13.73	11.34
	(ii) Bank balances other than Cash and cash equivalents	125.68	125.68
	(iii) Receivables	80.42	80.42
	(iv) Loans	2,991.17	3,264.16
	(v) Investments	728.30	728.30
	(vi) Other financials assets	1,946.32	1,946.65
		<b>5,885.62</b>	<b>6,156.55</b>
<b>2</b>	<b>NON FINANCIAL ASSETS</b>		
	(i) Inventories	630.31	630.31
	(ii) Current tax assets (net)	52.28	220.58
	(iii) Deferred tax assets (net)	889.83	876.68
	(iv) Property plant and equipments	4.93	5.01
	(v) Other non-financial assets	507.14	22.23
		<b>2,084.49</b>	<b>1,754.81</b>
	<b>TOTAL ASSETS</b>	<b>7,970.11</b>	<b>7,911.36</b>
<b>B</b>	<b>LIABILITIES AND EQUITY</b>		
<b>1</b>	<b>FINANCIAL LIABILITIES</b>		
	(i) Payable		
	(I) Trade Payable		
	(i) Total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	60.63	61.81
	(ii) Borrowings	358.89	337.89
	(iii) Other financials liabilities	66.13	39.46
		<b>485.65</b>	<b>439.16</b>
<b>2</b>	<b>NON-FINANCIAL LIABILITIES</b>		
	(i) Other Non-financials liabilities	356.27	434.41
		<b>356.27</b>	<b>434.41</b>
<b>3</b>	<b>EQUITY</b>		
	(i) Equity Share Capital	2,574.40	2,574.40
	(ii) Other Equity	4,553.79	4,463.39
		<b>7,128.19</b>	<b>7,037.79</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>7,970.11</b>	<b>7,911.36</b>



**Notes:**

- 1 These standalone financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment thereafter and SEBI circulars issued thereunder
- 2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11th November, 2025
- 3 The Company is a base layer NBFC as per Master Direction – Reserve Bank of India (Non-Banking Financial Company – Scale Based Regulation) Directions, 2023 (amended)
- 4 Unaudited Segment Wise Revenue, Results and Assets/Liabilities For the Quarter and Half Year ended September 30, 2025

Sr. No.	Particulars	Standalone					
		Quarter Ended			Half Year ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
1	<b>Segment Revenue:</b>						
	(a) NBFC Business	125.27	121.80	171.85	247.07	267.64	591.43
	(b) Property Trading	-	-	-	-	-	202.58
	(c) Others	79.53	-	0.61	79.53	0.61	0.61
	<b>Total Income</b>	<b>204.80</b>	<b>121.80</b>	<b>172.46</b>	<b>326.60</b>	<b>268.25</b>	<b>794.62</b>
2	<b>Segment Results (Profit before tax and interest from each segment)</b>						
	(a) NBFC Business	(0.74)	89.17	159.60	88.42	224.47	291.20
	(b) Property Trading	-	-	-	-	-	(93.56)
	(c) Others	79.53	-	0.61	79.53	0.61	0.61
	<b>Total Profit Before Tax</b>	<b>78.78</b>	<b>89.17</b>	<b>160.21</b>	<b>167.95</b>	<b>225.08</b>	<b>198.25</b>
3	<b>Segment Assets</b>						
	(a) NBFC Business	4,609.97	4,659.95	4,950.77	4,609.97	4,950.77	4,949.56
	(b) Property Trading	2,656.38	2,656.38	2,882.94	2,656.38	2,882.94	2,575.96
	(c) Unallocated	703.76	691.90	186.66	703.76	186.66	385.84
	<b>Total Segment Assets</b>	<b>7,970.11</b>	<b>8,008.23</b>	<b>8,020.37</b>	<b>7,970.11</b>	<b>8,020.37</b>	<b>7,911.36</b>
	<b>Segment Liabilities</b>						
	(a) NBFC Business	409.70	405.06	387.53	409.70	387.53	376.13
	(b) Property Trading	355.90	430.90	527.90	355.90	527.90	430.90
	(c) Unallocated	76.32	69.94	9.99	76.32	9.99	66.54
	<b>Total Segment Liabilities</b>	<b>841.92</b>	<b>905.90</b>	<b>925.42</b>	<b>841.92</b>	<b>925.42</b>	<b>873.57</b>

NBFC Business is representing the financing business and sales/purchase of properties & shares are included under 'Property/Share trading'

- 5 During the financial year 2023-24, inventory having a book value of Rs.543.92 lakh was provisionally attached by the Income Tax Department under Sect on 132(9B) of the Income Tax Act, 1961. Out of the aforementioned amount, inventory valued at Rs.115.80 lakh has been released by the Income Tax Department against a bank guarantee furnished by the Company.

Pursuant to the provisional attachment, the Company is restricted from transferring, creating any charge on, or parting with possession (by way of sale, mortgage, gift, exchange, or any other mode of transfer whatsoever) of the inventory for which the attachment has not yet been released.

Further, during the current financial year, the Company has received demand notices from the Income Tax Department under Section 156 of the Income Tax Act, 1961 amounting to Rs.3,060.28 lakh, Rs.5,270.35 lakh, and Rs.734.89 lakh for Assessment Years 2015-16, 2016-17, and 2023-24, respectively. The Company believes that the demands are not sustainable on merits and has challenged the same before the Commissioner of Income Tax (Appeals) [CIT(A)].

- 6 The figures for the previous quarter/period have been regrouped and /or reclassified wherever necessary to conform to the current period presentation.

For H N Pradhan & Co.  
Chartered Accountants

*Arpit Batwara*

CA Arpit Batwara, Partner  
(M.N 532503)



By order of the Board

For Acme Resources Limited

For ACME RESOURCES LTD.

Rajiv Kalup  
Managing Director  
DIN-00285305

*[Signature]*  
Director

Place : New Delhi

Date : 11th Nov, 2025



**PART III – STATEMENT OF CASH FLOW**

Standalone Statement of Cash Flow for the Half year ended 30 September 2025

(Rs. in Lakhs)

	Half Year Ended	Half Year Ended
Particulars	30.09.2025 Unaudited	30.09.2024 Unaudited
<b>A. Cash Flow from Operating Activities</b>		
Profit before tax	153.65	212.18
Depreciation, amortization and impairment	0.08	0.17
Interest and Finance Charges	14.30	12.90
Impairment on loans	119.39	15.98
<b>Operating profit before working capital changes</b>	<b>287.42</b>	<b>241.23</b>
Decrease/(Increase) in Loans	153.61	878.54
Decrease/ (Increase) Trade receivables	-	-
Decrease/ (Increase) in Inventories	-	-
Decrease/ (Increase) in other financial assets	0.33	(1,154.83)
Decrease/ (Increase) in other non-financial assets	(484.91)	(2.91)
(Decrease)/ Increase in Payables	(1.19)	(33.48)
(Decrease)/ Increase in other financial and non-financial liabilities	(51.47)	125.07
(Decrease)/ Increase in Provisions	-	-
<b>Cash generated from / (used in) operations before adjustments for interest and taxes paid</b>	<b>(96.21)</b>	<b>53.62</b>
Interest Paid	(14.30)	(12.90)
Direct taxes paid (net of refunds)	91.90	(41.05)
<b>Net Cash flows from /Used In Operating Activities (A)</b>	<b>(18.61)</b>	<b>(0.33)</b>
<b>B. Cash Flow from Investing Activities</b>		
Proceeds from sale of Investments	-	-
<b>Net Cash flows from /Used In Investing Activities (B)</b>	<b>-</b>	<b>-</b>
<b>C. Cash Flow from Financing Activities</b>		
Proceeds from borrowings (net) (Other than Debt Securities)	21.00	4.11
<b>Net Cash flows from Financing Activities (C)</b>	<b>21.00</b>	<b>4.11</b>
<b>Net Increase / (Decrease) In Cash And Cash Equivalents (A+B+C)</b>	<b>2.39</b>	<b>3.78</b>
Cash and Cash Equivalents at the beginning of the year	11.34	19.14
<b>Cash And Cash Equivalents At The End Of The Year</b>	<b>13.73</b>	<b>22.92</b>

**Components of Cash and Cash Equivalents**

Cash and cash equivalents at the end of the year	30.09.2025 Unaudited	30.09.2024 Unaudited
- Cash on hand	2.12	2.41
- Cheques and drafts on hand	-	-
- Balances with banks in current accounts	11.61	20.51
-Term deposits with original maturity up to 3 months	-	-
<b>Total</b>	<b>13.73</b>	<b>22.92</b>





**Independent Auditor's Review Report on consolidated unaudited quarterly and year to date financial results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To the Board of Directors of Acme Resources Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Acme Resources Limited** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income for the quarter ended 30 September 2025 and the year to date results for the period from 01 April 2025 to 30 September 2025 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("the SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding 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 ("the Act"), other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities/entities listed below :

**Subsidiaries**

- a. Ojas Suppliers Limited
- b. Atul Agro Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.







6. We draw your attention to Note 5 to the consolidated financial results, about the provisional attachment of inventory in Financial Year 2023-24 and demand raised by Income Tax Department under section 156 of Income Tax Act amounting to Rs.3,060.28 lakh, Rs.5,270.35 lakh and Rs.734.89 lakh for Assessment Years 2015-16, 2016-17 and 2023-2024, respectively. The Holding Company has challenged the demands before the Commissioner of Income Tax (Appeals).

Our conclusion on the Statement is not modified in respect of this matter.

7. We did not review the interim financial results of 2 subsidiaries included in the Statement, whose interim financial results reflect total assets of Rs.7,878.24 Lakh as at 30 September 2025, and total revenues of Rs. 84.39 Lakh and Rs. 162.87 Lakh, total net profit after tax of Rs. 65.87 Lakh and Rs. 120.03 Lakh and total comprehensive income of Rs. 65.87 Lakh and Rs. 120.03, for the quarter ended 30 September 2025 and for the period from 01 April 2025 to 30 September 2025, respectively, and cash used (net) of Rs. 772.99 lakh for the period from 01 April 2025 to 30 September 2025. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of this matter.

9. The comparative financial results of the Group for the corresponding quarter ended 30 September 2024 and the corresponding year to date results for the period 01 April 2024 to 30 September 2024 and the preceding quarter ended 30 June 2025 were reviewed by the predecessor auditor and the consolidated financial statements of the Group for the year ended 31 March 2025 were audited by predecessor auditor who expressed an unmodified conclusion on those consolidated financial results and unmodified opinion on consolidated financial statements on 14 November 2024, 14 November 2024, 12 August 2025 and 29 May 2025 respectively. Our conclusion on the Statement is not modified in respect of this matter.

**For H.N. Pradhan & Co.**  
Chartered Accountants  
Firm Registration No.: (FRN): 002208N

*Arpit Batwara*



**CA Arpit Batwara**  
Partner  
Membership No.: 532503  
UDIN: 25532503BMIAUH4252

**Place:** New Delhi  
**Date:** 11 November, 2025

**Acme Resources Limited**

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

**STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2025**

(Rs. In lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
	<b>Revenue from operations</b>						
(i)	Interest Income	209.58	197.61	242.18	407.19	409.13	888.33
(ii)	Sale of Shares	-	-	-	-	-	202.58
(iii)	Reversal of Impairment on Financial instruments	-	-	-	-	-	-
(iv)	Rental Income	-	-	-	-	-	-
(v)	Others	-	-	-	-	-	-
(I)	<b>Total Revenue from operations</b>	<b>209.58</b>	<b>197.61</b>	<b>242.18</b>	<b>407.19</b>	<b>409.13</b>	<b>1090.91</b>
(II)	Other Income	90.57	-	0.61	90.57	0.61	0.63
(III)	<b>Total Income (I+II)</b>	<b>300.15</b>	<b>197.61</b>	<b>242.79</b>	<b>497.76</b>	<b>409.74</b>	<b>1,091.54</b>
	<b>Expenses</b>						
(i)	Finance Costs	10.67	7.60	5.17	18.27	14.59	29.27
(ii)	Impairment on financial instruments	104.08	15.31	1.23	119.39	19.65	226.90
(iii)	Purchase of Stock-in-Trade	-	-	-	-	-	56.00
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	51.65
(v)	Employee Benefits Expenses	12.81	4.86	6.34	17.67	12.60	26.91
(vi)	Depreciation, amortization and impairment	0.03	0.05	0.08	0.08	0.17	0.26
(vii)	Others expenses	12.15	1.60	9.60	27.75	21.04	249.34
(IV)	<b>Total Expenses</b>	<b>139.74</b>	<b>43.42</b>	<b>22.42</b>	<b>183.16</b>	<b>68.05</b>	<b>640.33</b>
(V)	<b>Profit / (loss) before exceptional items and tax (III-IV)</b>	<b>160.41</b>	<b>154.19</b>	<b>220.37</b>	<b>314.60</b>	<b>341.69</b>	<b>451.21</b>
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	<b>Profit/(loss) before tax (V +VI)</b>	<b>160.41</b>	<b>154.19</b>	<b>220.37</b>	<b>314.60</b>	<b>341.69</b>	<b>451.21</b>
(VIII)	<b>Tax Expense:</b>						
(1)	Current Tax	87.67	22.83	55.64	110.50	91.36	70.31
(2)	Deferred Tax	(26.12)	12.97	(21.16)	(13.15)	(25.18)	23.04
(3)	Tax adjustment for earlier years	7.16	(0.32)	(23.58)	6.84	(23.58)	3.32
(IX)	<b>Profit/(loss) for the period (VII-VIII)</b>	<b>91.70</b>	<b>118.71</b>	<b>209.47</b>	<b>210.41</b>	<b>299.09</b>	<b>354.54</b>
(X)	Share of Profit/(loss) of associates	-	-	-	-	-	-
(XI)	<b>Profit/(Loss) Attributable to</b>						
	Owners of the Company	91.70	118.64	209.24	210.34	298.96	354.29
	Non-Controlling Interest	0.00	0.07	0.23	0.07	0.13	0.25
(XII)	<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>	-	-	-	-	-	-
(XIII)	<b>Total Comprehensive Income for the period (IX+XII)</b>	<b>91.70</b>	<b>118.71</b>	<b>209.47</b>	<b>210.41</b>	<b>299.09</b>	<b>354.54</b>
(XIV)	<b>Total Comprehensive Income attributable to</b>						
	Owners of the Company	91.70	118.64	209.24	210.34	298.96	354.29
	Non-Controlling Interest	0.00	0.07	0.23	0.07	0.13	0.25
(XV)	<b>Paid-up equity share capital (face value Rs. 10/- per share)</b>	<b>2,574.40</b>	<b>2574.40</b>	<b>2574.40</b>	<b>2,574.40</b>	<b>2574.40</b>	<b>2574.40</b>
(XIV)	<b>Other equity</b>	-	-	-	-	-	10,508.35
(XVII)	<b>Earnings per equity share (Not annualised for the interim)</b>						
	Basic (Rs.)	0.36	0.46	0.81	0.82	1.16	1.38
	Diluted (Rs.)	0.36	0.46	0.81	0.82	1.16	1.38



**Statement of Consolidated Assets and Liabilities as at 30 September 2025**
**(Rs. In Lakhs)**

		Half Year Ended	Year Ended
		As on Sep 30, 2025	As on Mar 31, 2025
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>FINANCIAL ASSETS</b>		
	(i) Cash and Cash Equivalents	19.66	790.27
	(ii) Bank balances other than Cash and cash equivalents	125.68	125.68
	(iii) Receivables	80.42	80.42
	(iv) Loans	7,503.71	7,612.15
	(v) Investments	3,007.30	3,007.30
	(vi) Other financials assets	1,948.09	1,948.72
		<b>12,684.86</b>	<b>13,564.54</b>
<b>2</b>	<b>NON FINANCIAL ASSETS</b>		
	(i) Inventories	630.31	630.31
	(ii) Current tax assets (net)	38.86	249.73
	(iii) Deferred tax assets (net)	1,121.87	1,108.72
	(iv) Property plant and equipments	4.98	5.06
	(v) Other non-financial assets	507.14	22.23
		<b>2,303.16</b>	<b>2,016.05</b>
	<b>TOTAL ASSETS</b>	<b>14,988.02</b>	<b>15,580.59</b>
<b>B</b>	<b>LIABILITIES AND EQUITY</b>		
<b>1</b>	<b>FINANCIAL LIABILITIES</b>		
	(i) Payables		
	(I) Trade Payable		
	(i) Total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	61.80	64.60
	(ii) Borrowings	1,206.43	1,940.45
	(iii) Other financials liabilities	63.40	50.49
		<b>1,331.63</b>	<b>2,055.54</b>
<b>2</b>	<b>NON-FINANCIAL LIABILITIES</b>		
	(i) Current Tax liabilities (Net)	-	-
	(ii) Other Non-financials liabilities	356.69	435.76
		<b>356.69</b>	<b>435.76</b>
<b>3</b>	<b>EQUITY</b>		
	(i) Equity Share Capital	2,574.40	2,574.40
	(ii) Other Equity	10,718.69	10,508.35
	(iii) Non-controlling Interest	6.61	6.54
		<b>13,299.70</b>	<b>13,089.29</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>14,988.02</b>	<b>15,580.59</b>





## Notes:

- These consolidated financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment thereafter and SEBI circulars issued thereunder.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11th November, 2025.
- The Company is a base layer NBFC as per Master Direction – Reserve Bank of India (Non-Banking Financial Company – Scale Based Regulation) Directions, 2023
- Unaudited Segment Wise Revenue, Results and Assets/Liabilities For the Quarter and Half Year Ended September 30, 2025

Sr. No.	Particulars	Consolidated					
		Quarter Ended			Half Year ended		Year ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
1	<b>Segment Revenue:</b>						
	(a) NBFC Business	209.58	197.61	242.18	407.19	409.13	888.33
	(b) Property Trading	-	-	-	-	-	202.58
	(c) Others	90.57	-	0.61	90.57	0.61	0.63
	<b>Total Income</b>	<b>300.15</b>	<b>197.61</b>	<b>242.79</b>	<b>497.76</b>	<b>409.74</b>	<b>1,091.54</b>
2	<b>Segment Results (Profit before tax and interest from each segment)</b>						
	(a) NBFC Business	80.50	161.79	224.93	242.29	355.67	573.42
	(b) Property Trading	-	-	-	-	-	(93.56)
	(c) Others	90.57	-	0.61	90.57	0.61	0.63
	<b>Total Profit Before Tax</b>	<b>171.07</b>	<b>161.79</b>	<b>225.54</b>	<b>332.86</b>	<b>356.28</b>	<b>480.49</b>
3	<b>Segment Assets</b>						
	(a) NBFC Business	8,625.59	8,592.10	11,732.02	8,625.59	11,732.02	8,720.87
	(b) Property Trading	5,666.12	5,583.26	2,885.22	5,666.12	2,885.22	5,583.26
	(c) Unallocated	696.31	798.16	201.90	696.31	201.90	1,276.46
	<b>Total Segment Assets</b>	<b>14,988.02</b>	<b>14,973.52</b>	<b>14,819.14</b>	<b>14,988.02</b>	<b>14,819.14</b>	<b>15,580.59</b>
	<b>Segment Liabilities</b>						
	(a) NBFC Business	1,254.49	1,263.31	1,244.32	1,254.49	1,244.32	1,989.71
	(b) Property Trading	355.90	430.90	527.91	355.90	527.91	430.90
	(c) Unallocated	77.93	71.33	13.06	77.93	13.06	70.69
	<b>Total Segment Liabilities</b>	<b>1,688.32</b>	<b>1,765.54</b>	<b>1,785.29</b>	<b>1,688.32</b>	<b>1,785.29</b>	<b>2,491.30</b>

NBFC Business is representing the financing business and sales/purchase of properties & shares are included under 'Property/Share trading'.

- During the financial year 2023-24, inventory having a book value of Rs.543.92 lakh was provisionally attached by the Income Tax Department under Section 132(9B) of the Income Tax Act, 1961. Out of the aforementioned amount, inventory valued at Rs.115.80 lakh has been released by the Income Tax Department against a bank guarantee furnished by the Holding Company.  
Pursuant to the provisional attachment, the Holding Company is restricted from transferring, creating any charge on, or parting with possession (by way of sale, mortgage, gift, exchange, or any other mode of transfer whatsoever) of the inventory for which the attachment has not yet been released.  
Further, during the current financial year, the Holding Company has received demand notices from the Income Tax Department under Section 156 of the Income Tax Act, 1961 amounting to Rs.3,060.28 lakh, Rs.5,270.35 lakh, and Rs.734.89 lakh for Assessment Years 2015-16, 2016-17, and 2023-24, respectively. The Holding Company believes that the demands are not sustainable on merits and has challenged the same before the Commissioner of Income Tax (Appeals) [CIT(A)].
- The Above Consolidated financials results Includes results of Two Subsidiaries. The Company together with its subsidiaries is herein referred as the Group.
- The figures for the previous quarter/period have been regrouped / rearranged wherever necessary to conform to the current period

For HN Pradhan & Co  
Chartered Accountants

CA Arpit Batwara , Partner  
M. No . 532503



By order of the Board  
For ACME RESOURCES LTD.

Rav'n Saluja  
Managing Director  
DIN-00289305

Place : New Delhi

Date : 11th Nov, 2025

**PART III - STATEMENT OF CASH FLOW**

Consolidated Statement of Cash flow for the Half year ended 30 September 2025

(Rs. in Lakhs)

	Half Year Ended	Half Year Ended
Particulars	30.09.2025 Unaudited	30.09.2024 Unaudited
<b>A. Cash Flow from Operating Activities</b>		
Profit before tax	314.60	341.69
Depreciation, amortization and impairment	0.08	0.17
Interest paid on loans	18.27	14.59
Impairment on loans	119.39	19.65
<b>Operating profit before working capital changes</b>	<b>452.34</b>	<b>376.10</b>
Decrease/(Increase) in Loans	(10.95)	765.39
Decrease/ (Increase) Trade receivables	-	-
Decrease/ (Increase) in Inventories	-	-
Decrease/ (Increase) in other financial assets	0.63	(1,155.28)
Decrease/ (Increase) in other non-financial assets	(484.91)	(2.91)
(Decrease)/ Increase in Payables	(2.80)	(32.90)
(Decrease)/ Increase in other non-financial liabilities	(79.10)	114.53
(Decrease)/increase in other financial liabilities	12.91	(5.19)
<b>Cash generated from / (used in) operations before adjustments for interest and taxes paid</b>	<b>(111.88)</b>	<b>59.74</b>
Interest paid	(18.27)	(14.59)
Direct taxes paid (net of refunds)	93.57	(50.78)
<b>Net Cash flows from /Used In Operating Activities (A)</b>	<b>(36.58)</b>	<b>(5.63)</b>
<b>B. Cash Flow from Investing Activities</b>		
Net proceeds of investments	-	-
Procurement of Property, Plant and Equipments	-	-
<b>Net Cash flows from /Used In Investing Activities (B)</b>	<b>-</b>	<b>-</b>
<b>C. Cash Flow from Financing Activities</b>		
Proceeds /Repayment from/of borrowings (net) (Other than Debt Securities)	(734.02)	10.10
<b>Net Cash flows from Financing Activities (C)</b>	<b>(734.02)</b>	<b>10.10</b>
<b>Net Increase / (Decrease) In Cash And Cash Equivalents (A+B+C)</b>	<b>(770.60)</b>	<b>4.47</b>
Cash and Cash Equivalents at the beginning of the year	790.27	27.93
<b>Cash And Cash Equivalents At The End Of The Year</b>	<b>19.67</b>	<b>32.40</b>
<b>Components of Cash and Cash Equivalents</b>		
Cash and cash equivalents at the end of the year	30.09.2025 Unaudited	30.09.2024 Unaudited
- Cash on hand	5.53	5.23
- Cheques and drafts on hand		
- Balances with banks in current accounts	14.14	27.17
-Term deposits with original maturity up to 3 months		
<b>Total</b>	<b>19.67</b>	<b>32.40</b>



# ***ACME RESOURCES LTD.***

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**CIN:** L65993DL1985PLC314861

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