

ACME RESOURCES LTD.

Office No. 984,9th Floor, Aggarwal Cyber Plaza-II, Netaji Subhash Place, Pitampura

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

E-mail: acmeresources@gmail.com; www.acmeresources.in

CIN: L65993DL1985PLC314861

Dated: 12.08.2025

**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 30th June 2025.

Dear Sir/Madam

In terms of Regulation 33 of SEBI (Listing Obligation and Discloser Requirements) Regulation 2015, Please find enclosed a copy of Unaudited Standalone and Consolidated Financial Results for the Quarter ended 30th June 2025 duly approved by the Board of Directors in their meeting held on 12-08-2025.

The meeting of the Board of Directors commenced at 01:00 P.M. and concluded at 06:00 P.M.

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.**


**Kuldeep Saluja Director
(Director)**

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS OF ACME RESOURCES LIMITED FOR THE QUARTER ENDED 30th JUNE 2025 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

To the Board of Directors of ACME Resources Limited

Opinion

1. We have reviewed the accompanying standalone unaudited financial results of **Acme Resources Limited** ("the Company") for the quarter ended 30th June 2025, (hereinafter referred to as "the Statement"), 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").
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Financial Statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards 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 Listing Obligations including the manner in which it is to be disclosed, or that it contains any material misstatement.

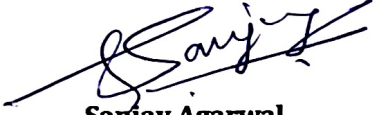


Emphasis of Matter

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 ₹3,541.50 lakh, ₹6,229.07 lakh, and ₹193.14 lakh for Assessment Years 2015-16, 2016-17, and 2023-24, respectively in financial year 2024-25. The Company has challenged the demands before the Commissioner of Income Tax (Appeals)

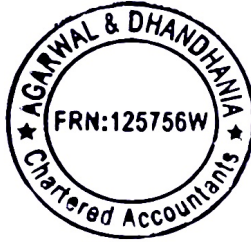
Our conclusion on the Statement is not modified in respect of the above matter.

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



**Sanjay Agarwal
Partner**

Membership Number : 078579
UDIN No. - 25078579BMLDPT6661
Place of Signature: New Delhi
Date: 12th August 2025



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 ENDED JUNE 30, 2025

(Rs. In lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025 (Unaudited)	31.03.2025 (Audited) (Refer Note 2)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
	Revenue from operations				
(i)	Interest Income	121.80	207.21	95.79	591.43
(ii)	Sale of Property	-	202.58	-	202.58
(iii)	Sale of Shares	-	-	-	-
(iv)	Reversal of impairment on financial instruments (net)	-	-	-	-
(v)	Others	-	-	-	-
(I)	Total Revenue from operations	121.80	409.79	95.79	794.01
(II)	Other Income	-	-	-	0.61
(III)	Total Income (I+II)	121.80	409.79	95.79	794.62
	Expenses				
(i)	Finance Costs	6.95	9.51	6.36	26.35
(ii)	Impairment on financial Instruments (net)	15.31	199.32	15.98	226.90
(iii)	Purchase of Stock-in-Trade	-	56.00	-	56.00
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	51.65	-	51.65
(v)	Employee Benefits Expenses	3.21	5.20	4.78	19.04
(vi)	Depreciation, amortization and impairment	0.05	0.03	0.09	0.26
(vii)	Others expenses	14.06	210.57	10.07	242.53
(IV)	Total Expenses	39.58	532.28	37.28	622.73
(V)	Profit / (loss) before exceptional items and tax (III-IV)	82.22	(122.49)	58.51	171.88
(VI)	Exceptional items	-	-	-	-
(VII)	Profit/(loss) before tax (V+VI)	82.22	(122.49)	58.51	171.88
(VIII)	Tax Expense:				
(1)	Current Tax	4.70	(82.40)	19.11	-
(2)	Deferred tax charge/(credit)	12.97	51.16	(4.02)	23.04
(3)	Tax adjustment for earlier years	-	26.46	-	3.58
(IX)	Profit/(loss) for the period (VII-VIII)	64.55	(117.71)	43.42	145.27
(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)	64.55	(117.71)	43.42	145.27
(XII)	Paid-up equity share capital (face value Rs. 10/- per share)	2,574.40	2574.40	2,574.40	2574.40
(XIII)	Other equity				4,463.39
(XIV)	Earnings per equity share (Not annualised for the interim periods)*				
	Basic (Rs.)	0.25	(0.46)	0.17	0.56
	Diluted (Rs.)	0.25	(0.46)	0.17	0.56

*EPS for the quarters are not annualised.



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 12th August, 2025.
- 2 The figures for the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2025 and the published year to date figures up to December 31, 2024 which was subject to limited review by the statutory auditors.
- 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 Capital Employed For the Quarter Ended June 30, 2025

Rs. in Lakhs

Sr. No.	Particulars	Standalone			
		Quarter Ended			Year ended
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
1	Segment Revenue:				
	(a) NBFC Business	121.80	207.21	95.79	591.43
	(b) Property/ Share Trading	-	202.58	-	202.58
	(c) Others	-	-	-	0.61
	Total Income	121.80	409.79	95.79	794.62
2	Segment Results (Profit before tax and interest from each segment):				
	(a) NBFC Business	82.22	(28.93)	58.51	264.84
	(b) Property/ Share Trading	-	(93.56)	-	(93.56)
	(c) Others	-	-	-	0.61
	Total Profit Before Tax	82.22	(122.49)	58.51	171.88
3	Segment Assets:				
	(a) NBFC Business	4659.95	4,949.56	4,354.80	4,949.56
	(b) Property/ Share Trading	2656.38	2,575.96	1,728.11	2,575.96
	(c) Unallocated	691.90	385.84	1,760.27	385.84
	Total Segment Assets	8008.23	7911.36	7,843.18	7,911.36
	Segment Liabilities:				
	(a) NBFC Business	405.06	376.13	398.59	376.13
	(b) Property/ Share Trading	430.90	430.90	496.00	430.90
	(c) Unallocated	69.94	66.55	12.66	66.55
	Total Segment Liabilities	905.90	873.58	907.25	873.58

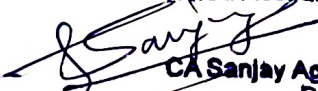
- 5 During the financial year 2023-24, Inventory having a book value of ₹543.92 lakh was provisionally attached by the Income Tax Department under Section 132(9B) of the Income Tax Act, 1961. Out of the aforementioned amount, Inventory valued at ₹115.80 lakh has been released by the Income Tax Department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

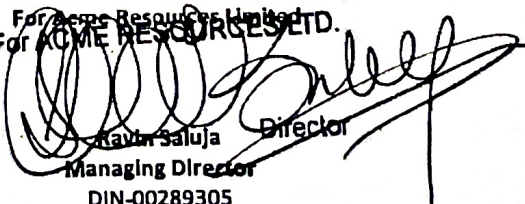
Pursuant to the provisional attachment, the Company is restricted from transferring, creating any charge on, or parting with possession (by way of sale, mortgage, gift, exchange, or any other mode of transfer whatsoever) of the inventory for which the attachment has not yet been released.

Further, during the financial year 2024-25, the Company has received demand notices from the Income Tax Department under Section 156 of the Income Tax Act, 1961 amounting to ₹3,541.50 lakh, ₹6,229.07 lakh, and ₹193.14 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 / rearranged wherever necessary to conform to the current period presentation.

For AGARWAL & DHANDHANIA
Chartered Accountants


CA Sanjay Agarwal
Partner
M. No. 078579
FRN NO. 12576GW

By order of the Board
For ACME RESOURCES LTD.

Manish Saluja
Managing Director
DIN-00289305



Place : New Delhi

Date : 12th August, 2025

INDEPENDENT AUDITOR'S REPORT ON CONSOLIDATED QUARTERLY FINANCIAL RESULTS OF ACME RESOURCES LIMITED AS AT 30th June 2025 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

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 joint venture for the quarter ended June 30, 2025, (hereinafter referred to as "Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to date ("Listing Regulations").
2. The 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 the Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India 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 (ICAI). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Holding Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 circular issued by the SEBI under Regulations 33(8) of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the Holding Company and following entities:

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 Indian Accounting Standard and other recognized accounting practices and policies 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. Emphasis of Matter

We draw your attention to Note 4 to the consolidated financial results, about the provisional attachment of inventory of Holding Company in financial year 2023-24 and demand raised by Income Tax Department under section 156 of Income Tax Act amounting to ₹3,541.50 lakh, ₹6,229.07 lakh, and ₹193.14 lakh for Assessment Years 2015-16, 2016-17, and 2023-24, respectively in financial year 2024-25. 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 the above matter.

7. Other Matters

We did not review the interim financial results/ financial information of two subsidiaries included in the Statement, whose financial results reflect total revenues of ₹ 78.48 Lakh, total net profit/(loss) after tax of ₹ 54.16 Lakh for the quarter ended June 30, 2025 and total comprehensive income/(loss) of ₹ 54.16 Lakh for the quarter ended June 30, 2025, as considered in the Statement. These financial results have been reviewed, as applicable, by their independent auditor whose reports have been furnished to us by the Holding Company's Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the report of the other auditor and the procedures performed by us as stated under Auditor's Responsibilities section above.

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



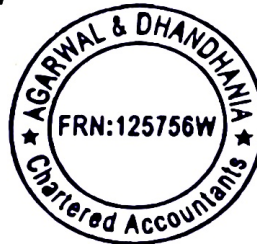
**Sanjay Agarwal
Partner**

Membership Number : 078579

UDIN No. - 25078579BMLDPU1643

Place of Signature: New Delhi

Date: 12th August 2025



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 ENDED JUNE 30, 2025

(Rs. In lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025	31.03.2025 (Audited) (Refer Note 2)	30.06.2024	31.03.2025 (Audited)
	Revenue from operations				
(i)	Interest Income	197.61	288.69	166.95	888.33
(ii)	Sale of Property	-	202.58	-	202.58
(iii)	Sale of Shares	-	-	-	-
(iv)	Reversal of impairment on financial instruments (net)	-	-	-	-
(v)	Rental Income	-	0.00	0.00	-
(v)	Others	-	-	-	-
(I)	Total Revenue from operations	197.61	491.27	166.95	1,090.91
(II)	Other Income	-	0.01	-	0.63
(III)	Total Income (I+II)	197.61	491.28	166.95	1,091.54
	Expenses				
(i)	Finance Costs	7.60	8.99	9.42	29.27
(ii)	Impairment on financial Instruments (net)	15.31	194.88	18.42	226.90
(iii)	Purchase of Stock-in-Trade	-	56.00	-	56.00
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	51.65	-	51.65
(v)	Employee Benefits Expenses	4.86	6.86	6.26	26.91
(vi)	Depreciation, amortization and impairment	0.05	0.03	0.09	0.26
(vii)	Others expenses	15.60	213.30	11.44	249.34
(IV)	Total Expenses	43.42	531.71	45.63	640.33
(V)	Profit / (loss) before exceptional items and tax (III-IV)	154.19	(40.43)	121.32	451.21
(VI)	Exceptional Items	-	-	-	-
(VII)	Profit/(loss) before tax (V+VI)	154.19	(40.43)	121.32	451.21
(VIII)	Tax Expense:				
(i)	Current Tax	22.83	(62.86)	35.72	70.31
(ii)	Deferred Tax	12.97	51.16	(4.02)	23.04
(iii)	Tax adjustment for earlier years	(0.32)	26.90	-	3.32
(IX)	Profit/(loss) for the period (VII-VIII)	118.71	(55.63)	89.62	354.54
(X)	Share of Profit/(loss) of associates	-	-	-	-
(XI)	Profit/(Loss) attributable to				
(i)	Owners of the Company	118.64	(55.72)	89.52	354.29
(ii)	Non- Controlling Interest	0.07	0.09	0.10	0.25
(XII)	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	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-
(XIII)	Total Comprehensive Income for the period (IX+X)	118.71	(55.64)	89.62	354.54
(XIV)	Total Comprehensive Income attributable to				
(i)	Owners of the Company	118.64	(55.72)	89.52	354.29
(ii)	Non- Controlling Interest	0.07	0.09	0.10	0.25
(XV)	Paid-up equity share capital (face value Rs. 10/- per share)	2,574.40	2574.40	2574.40	2,574.40
(XVI)	Other equity				10,508.35
(XVII)	Earnings per equity share (Not annualised for the Interim periods)*				
	Basic (Rs.)	0.46	(0.22)	0.35	1.38
	Diluted (Rs.)	0.46	(0.22)	0.35	1.38

*EPS for the quarters are not annualised.



Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 8th August, 2025.
- The figures for the quarter ended on March 31, 2025 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2025 and the published year to date figures upto December 31, 2024 which was subject to limited review by the statutory auditors
- Audited Segment Wise Revenue, Results and Capital Employed For the Quarter Ended June 30, 2025

Rs. in Lakhs

Sr. No.	Particulars	Consolidated			
		Quarter Ended			Year ended
		30-06-2025	31-03-2025	30-06-2024	31-03-2025 (Audited)
1	Segment Revenue:				
	(a) NBFC Business	197.61	288.69	166.95	888.33
	(b) Property/ Share Trading	-	202.58	-	202.58
	(c) Others	-	0.01	-	0.63
	Total Income	197.61	491.28	166.95	1,091.54
2	Segment Results (Profit before tax and interest from each segment)				
	(a) NBFC Business	154.19	53.12	121.32	544.16
	(b) Property/ Share Trading	-	(93.56)	-	(93.56)
	(c) Others	-	0.01	-	0.63
	Total Profit Before Tax	154.19	(40.43)	121.32	451.22
3	Segment Assets:				
	(a) NBFC Business	8,592.10	8,720.87	7,507.50	8,720.87
	(b) Property/ Share Trading	5,583.26	5,583.26	4,735.41	5,583.26
	(c) Unallocated	798.16	1,276.46	5,051.63	1,276.46
	Total Segment Assets	14,973.52	15,580.59	17,294.54	15,580.59
	Segment Liabilities:				
	(a) NBFC Business	1,263.31	1,989.71	3,230.71	1,989.71
	(b) Property/ Share Trading	430.90	430.90	496.00	430.90
	(c) Unallocated	71.33	70.69	14.48	70.69
	Total Segment Liabilities	1,765.53	2,491.30	3,741.20	2,491.30


- During the financial year 2023-24, inventory having a book value of ₹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 ₹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.

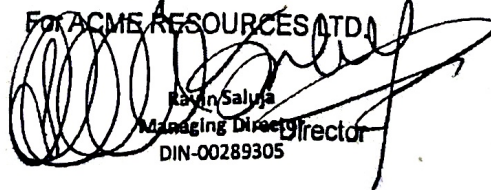
Further, during the current financial year, the Holding Company has received demand notices from the Income Tax Department under Section 156 of the Income Tax Act, 1961 amounting to ₹3,541.50 lakh, ₹6,229.07 lakh, and ₹193.14 lakh for Assessment Years 2015-16, 2016-17, and 2023-24, respectively. The 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)].

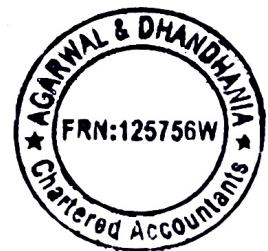
- The above consolidated financials results includes results of two subsidiaries. The Company together with its subsidiaries is herein referred as the Group.
- The figures for the previous quarter/period have been regrouped / rearranged wherever necessary to conform to the current period presentation.

For AGARWAL & DHANDHANIA
Chartered Accountants


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

By order of the Board
For Acme Resources Limited

For ACME RESOURCES LTD.

Ravin Saluja
Managing Director
DIN-00289305



Place : New Delhi

Date : 12th August, 2025

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
