

# **ACME RESOURCES LTD.**

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

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

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

**CIN:** L65993DL1985PLC314861

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**Dated: 14.11.2018**

**To,**  
**BSE Limited**  
P.J. Towers, Dalal Street,  
Mumbai- 400 001

**Sub: Submission of Un-audited Standalone Financial Results for the quarter and half year ended 30<sup>th</sup> September 2018**

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 Financial Results for the quarter and half year ended 30<sup>th</sup> September 2018 duly approved by the Board of Directors in their meeting held on 14-11-2018.

Kindly acknowledge the receipt and oblige.

This is for your information and record please.

Thanking You,

Yours faithfully,

***for Acme Resources Limited***

**Vivek Chaturvedi**  
**(Authorised Signatory)**

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**For ACME RESOURCES LTD.**

  
**Vivek Chaturvedi**  
(Authorised Signatory)





**LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS OF ACME RESOURCES LIMITED FOR THE QUARTER AND HALF YEAR ENDED 30<sup>th</sup> SEPTEMBER 2018 PURSUANT TO THE REGULATION 33 of the SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

To the Board of Directors of ACME Resources Limited

1. We have reviewed the quarterly financial results of **Acme Resources Limited** for the quarter and half year ended 30<sup>th</sup> September 2018 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 of the Listing Agreement. These financial results are the responsibility of the company's management and have been approved by the Board of Directors in their meeting held on 14<sup>th</sup> November 2018. Our responsibility is to express an opinion on these financial results based on our review of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India and Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE-2400), Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the review to obtain reasonable assurance about whether the financial results are free of material misstatements. A review includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. It also includes assessing the accounting principles used and significant estimates made by management. We believe that our review provides a reasonable basis for our opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of un-audited financial results, prepared in accordance with applicable Accounting Standards as specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For T R Chadha & Co LLP  
Chartered Accountants

Firm's Registration Number - 006711N/N500028

Place of Signature: New Delhi  
Date: 14<sup>th</sup> November 2018



(Neena Goel)  
Partner  
Membership Number- 057986

T R Chadha & Co., a partnership firm converted into T R Chadha & Co LLP  
(A limited liability partnership with LLP Identification No. AAF-3926) with effect from 28<sup>th</sup> December, 2015

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



**Acme Resources Limited**

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

PART-I

**Statement of Standalone Financial Results for the Quarter and Half year ended September 30, 2018**

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30-09-2018	30-06-2018	30-09-2017	30-09-2018	30-09-2017	31-03-2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	137.99	128.69	310.12	266.68	724.39	1,039.98
2	Other Income	4.95	5.68	173.11	10.63	184.07	432.54
3	<b>Total Revenue (1+2)</b>	<b>142.94</b>	<b>134.37</b>	<b>483.23</b>	<b>277.31</b>	<b>908.46</b>	<b>1,472.52</b>
4	<b>Expenses</b>						
	(a) Purchases of Stock-in-trade	428.12	508.35	-	936.47	-	567.23
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(428.12)	(508.35)	57.99	(936.47)	158.29	(379.11)
	(c) Employee benefits expense	27.17	27.67	42.87	54.84	84.69	155.77
	(d) Finance Cost	135.27	93.98	150.14	229.25	317.72	580.90
	(d) Depreciation and amortisation expense	0.32	0.31	2.05	0.63	3.37	7.14
	(e) Provisions on NPA/contingency reserve	13.53	17.99	58.54	31.52	65.68	249.97
	(g) Other expenses	32.71	12.93	27.54	45.64	53.28	100.20
	<b>Total expenses</b>	<b>209.00</b>	<b>152.88</b>	<b>339.13</b>	<b>361.88</b>	<b>683.03</b>	<b>1,282.10</b>
5	<b>Profit before exceptional and extraordinary items and tax (3-4)</b>	<b>(66.06)</b>	<b>(18.51)</b>	<b>144.10</b>	<b>(84.57)</b>	<b>225.43</b>	<b>190.42</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit before extraordinary items and tax (5-6)</b>	<b>(66.06)</b>	<b>(18.51)</b>	<b>144.10</b>	<b>(84.57)</b>	<b>225.43</b>	<b>190.42</b>
8	Extraordinary items	-	-	-	-	-	-
9	<b>Profit before tax (7-8)</b>	<b>(66.06)</b>	<b>(18.51)</b>	<b>144.10</b>	<b>(84.57)</b>	<b>225.43</b>	<b>190.42</b>
10	Tax expense (including Deferred Tax)						
	Current Tax	-	-	13.10	-	40.75	67.34
	Deferred Tax	(3.81)	3.19	(18.57)	(0.62)	(21.36)	(55.63)
	<b>Tax expense</b>	<b>(3.81)</b>	<b>3.19</b>	<b>(5.47)</b>	<b>(0.62)</b>	<b>19.39</b>	<b>11.71</b>
11	<b>Profit for the period from continuing operations (9-10)</b>	<b>(62.25)</b>	<b>(21.70)</b>	<b>149.57</b>	<b>(83.95)</b>	<b>206.04</b>	<b>178.71</b>
12	Provision and Contingencies	-	-	29.92	-	41.21	35.27
13	<b>Net Profit for the period (11-12)</b>	<b>(62.25)</b>	<b>(21.70)</b>	<b>119.65</b>	<b>(83.95)</b>	<b>164.83</b>	<b>143.44</b>
14	Share of profit / (loss) of associates	-	-	-	-	-	-
15	Minority interest	-	-	-	-	-	-
16	<b>Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15)</b>	<b>(62.25)</b>	<b>(21.70)</b>	<b>119.65</b>	<b>(83.95)</b>	<b>164.83</b>	<b>143.44</b>
17	Paid-up equity share capital (Face Value of Rs. 10 per Share)	2574.40	2574.40	2574.40	2574.40	2574.40	2574.40
18	Reserves (excluding Revaluation Reserves)	-	-	-	-	-	6,115.54
19.i	<b>Earnings per share (before extraordinary items) (Not annualised)</b>						
	(a) Basic (Rs.)	(0.24)	(0.08)	0.58	(0.33)	0.80	0.69
	(b) Diluted (Rs.)	(0.24)	(0.08)	0.58	(0.33)	0.80	0.69
19.ii	<b>Earnings per share (after extraordinary items) (Not annualised)</b>						
	(a) Basic (Rs.)	(0.24)	(0.08)	0.58	(0.33)	0.80	0.69
	(b) Diluted (Rs.)	(0.24)	(0.08)	0.58	(0.33)	0.80	0.69

**For ACME RESOURCES LTD.**



**Director**





## Statement of Assets and Liabilities as on 30th September '2018

(Rs. In Lakhs)

Particulars	Half Year Ended	Year Ended
	As on September 30, 2018	As at March 31, 2018
<b>A EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
(a) Share capital	2,574.40	2,574.40
(b) Reserves and surplus	6,031.60	6,115.54
<b>Sub-total - Shareholders' funds</b>	<b>8,606.00</b>	<b>8,689.94</b>
<b>2 Non-current liabilities</b>		
(a) Long-term borrowings	3,075.06	2,952.90
(b) Other long-term liabilities	-	-
(c) Long-term provisions	489.45	457.94
<b>Sub-total - Non-current liabilities</b>	<b>3,564.51</b>	<b>3,410.84</b>
<b>3 Current liabilities</b>		
(a) Short-term borrowings	1,761.00	581.50
(b) Other current liabilities	423.68	464.85
<b>Sub-total - Current liabilities</b>	<b>2,184.68</b>	<b>1,046.35</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>14,355.19</b>	<b>13,147.13</b>
<b>B ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Fixed assets	9.23	9.86
(b) Non-current investments	3,415.91	3,415.91
(c) Deferred tax assets (net)	138.37	137.76
(d) Long-term loans and advances	6,533.27	6,358.35
(e) Other non-current assets	427.32	424.71
<b>Sub-total - Non-current assets</b>	<b>10,524.10</b>	<b>10,346.59</b>
<b>2 Current assets</b>		
(a) Current investments	57.51	27.62
(b) Inventories	2,241.66	1,305.20
(c) Trade receivables	0.51	0.74
(d) Cash and cash equivalents	8.56	35.22
(e) Short-term loans and advances	1,471.80	1,376.80
(f) Other current assets	51.05	54.96
<b>Sub-total - Current assets</b>	<b>3,831.09</b>	<b>2,800.54</b>
<b>TOTAL - ASSETS</b>	<b>14,355.19</b>	<b>13,147.13</b>

## Audited Segment Wise Revenue, Results and Capital Employed For the Quarter and Half Year ended September 30, 2018

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2018	30-06-2018	30-09-2017	30-09-2018	30-09-2017	31-03-2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Segment Revenue:</b>						
	(a) NBFC Business	137.99	128.69	403.19	266.68	676.67	1186.77
	(b) Property Trading	-	-	71.50	-	219.50	251.50
	(c) Others	4.95	5.68	8.55	10.63	12.3	34.25
	<b>Total Income</b>	<b>142.94</b>	<b>134.37</b>	<b>483.24</b>	<b>277.31</b>	<b>908.47</b>	<b>1472.52</b>
<b>2</b>	<b>Segment Results (Profit before tax and interest from each segment)</b>						
	(a) NBFC Business	(71.01)	(24.19)	122.05	(95.20)	151.93	92.79
	(b) Property Trading	-	-	13.50	-	61.20	63.38
	(c) Others	4.95	5.68	8.55	10.63	12.3	34.25
	<b>Total Profit Before Tax</b>	<b>(66.06)</b>	<b>(18.51)</b>	<b>144.10</b>	<b>(84.57)</b>	<b>225.43</b>	<b>190.42</b>
<b>3</b>	<b>Capital Employed (Segment Assets-Segment Liabilities)</b>						
	(a) NBFC Business	6030.43	6493.42	6,984.65	6030.43	6984.65	7033.44
	(b) Property Trading	1999.58	1581.23	666.82	1999.58	666.82	1074.11
	(c) Unallocated	575.99	593.57	1,065.80	575.99	1,065.80	582.38
	<b>Total Capital Employed</b>	<b>8606.00</b>	<b>8668.22</b>	<b>8,717.27</b>	<b>8606.00</b>	<b>8,717.27</b>	<b>8689.93</b>

- The working results for the Quarter ended September 30, 2018 have been arrived at after considering provisions for Non-Performing and Standard Assets as per Reserve Bank of India guidelines, provision for taxes and other necessary provisions.
- The company has not declared any dividend for the Quarter/Half Year ended on 30th September' 2018.
- NBFC Business is representing the financing business and sales/purchase of properties are included under 'Property trading'.
- The above results have been reviewed by the audit committee and approved by the Board of Directors in their meeting held on 14/11/2018. The above results pertain to Acme Resources Limited on Standalone basis.
- In terms of MCA Notification no. G.S.R. 365 (E) dated 30th March 2016, the compliance with regard to adoption of Indian Accounting Standards (Ind AS) are not yet applicable to the company. Hence, the Company continues to prepare the aforesaid statement in accordance with the Accounting Standards specified under section 133 of the Companies Act, 2013.
- The aforesaid figures are standalone financial results of the Company. Previous year figures have been regrouped wherever necessary to conform to the current period presentation.

For ACME RESOURCES LTD.

Date : 14/11/2018


Director  
Director