

ACME RESOURCES LTD.

Regd. Office. 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

Date: 29.05.2026

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 30 and 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,

Pursuant to the provisions of Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), and other applicable provisions, the Board of Directors of the Company in their meeting held today, i.e., May 29, 2026, have inter alia, considered and approved the following:

1. The Audited Financial Results (Consolidated and Standalone) for the quarter and financial ended March 31, 2026, along with the Audit Report of the Statutory Auditor in compliance with Regulation 30 and 33 of Listing Regulations. The Financial Results (Consolidated and Standalone) along with the declaration that Auditor's report on the results is with unmodified opinion is annexed as 'Annexure A'.

A copy of the said results together with the Auditor's report are also being made available on the website of the Company https://acmeresources.in/mjw_files/?p=3.

2. Appointment of DPNC Global, as Internal Auditor of the Company for the financial year 2026-27.

The relevant details required under Regulation 30 read with Schedule III of the SEBI Listing Regulations are enclosed in 'Annexure B'.

The said meeting commenced at 03:00 P.M. and concluded at 05:35 P.M.

We request you to take the aforesaid on record.

Thanking You,

ON BEHALF OF THE BOARD OF
ACME RESOURCES LIMITED


RAVIN SALUJA
MANAGING DIRECTOR
DIN: 00289305
Encl.: As above

ACME RESOURCES LTD.

Regd. Office. 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

Date: 29.05.2026

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

Ref: Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Subject: Declaration of unmodified opinion on Audited Financial Results

Dear Madam/Sir,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, we hereby declare that the Statutory Auditors of ACME RESOURCES LIMITED, M/s H.N. Pradhan & Co. Chartered Accountants (Registration No.: 002208N) have submitted their Report with unmodified opinion on Audited Financial Results of the Company (both Standalone and Consolidated) for the quarter and financial year ended March 31, 2026, as approved by the Board in its Meeting held today i.e. May 29, 2026.

For ACME RESOURCES LIMITED


Kailash Kumar Jha
Chief Financial Officer



Independent Auditor's Report

To the Board of Directors of Acme Resources Limited

Report on the Audit of Standalone Financial Results

Opinion

We have audited the Standalone Financial Results of **Acme Resources Limited** ("the Company") for the year ended 31 March 2026 included in the accompanying Statement of 'Standalone Financial Results for the quarter and year ended 31 March 2026' ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net loss and total comprehensive loss and other financial information of the Company for the year ended 31 March 2026.

Basis for Opinion

We conducted our audit of the Standalone Financial Results in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of 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 ("the ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Results.

Emphasis of Matter

We draw your attention to Note 6 to the accompanying 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.206.45 lakh, Rs.3,346.37 lakh, Rs.2,032.61 lakh, Rs.2,378.17 lakh Rs. 734.89 lakh and Rs.98.02 lakh for Assessment Years 2014-15, 2017-18, 2018-19, 2019-20, 2023-24 and 2024-25, respectively. The Company has challenged the demands before the Commissioner of Income Tax (Appeals).

Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Results

These Standalone Financial Results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the preparation and presentation of these Standalone Financial Results that give a true and fair view of the net loss and total comprehensive



loss and other financial information of the Company in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act 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 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 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 Management and 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 is also responsible for overseeing the financial reporting process of the Company.

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.

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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 Company 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 Statement 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 Standalone 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 financial controls 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.

Other Matter

1. The Standalone Financial Results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.
2. The comparative financial information of the Company for the corresponding quarter ended March 31, 2025 and the year ended March 31, 2025, were audited by the predecessor auditor who expressed unmodified opinion on those financial information vide their report dated May 29, 2025.

Our opinion on the standalone financial results is not modified in respect of the above matters.

For H.N. Pradhan & Co.

Chartered Accountants

Firm Registration No.: (FRN): 002208N

Arpit Batwara



CA Arpit Batwara

Partner

Membership No.: 532503

UDIN:26532503K EMZRI2115

Place: New Delhi

Date: 29 May, 2026

Acme Resources Limited

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

CIN:L65993DL1985PLC314861

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs. In lakhs unless otherwise stated)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026 Unaudited (Refer Note 5)	31.12.2025 Unaudited	31.03.2025 Unaudited (Refer Note 5)	31.03.2026 Audited	31.03.2025 Audited
	Revenue from operations					
(i)	Interest Income	101.36	116.30	207.21	464.73	591.43
(ii)	Sale of Property	-	117.00	202.58	117.00	202.58
(iii)	Sale of Shares	-	-	-	-	-
(iv)	Reversal of impairment on financial instruments (net)	-	-	-	-	-
(v)	Others	-	-	-	-	-
(I)	Total Revenue from operations	101.36	233.30	409.79	581.73	794.01
(II)	Other Income	2.52	2.26	-	84.31	0.61
(III)	Total Income (I+II)	103.88	235.56	409.79	666.04	794.62
	Expenses					
(i)	Finance Costs	15.29	5.05	9.51	34.64	26.35
(ii)	Impairment on financial instruments (net)	(4.29)	55.70	199.32	170.80	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	-	115.80	51.65	115.80	51.65
(v)	Employee Benefits Expenses	3.36	(4.07)	5.20	13.66	19.04
(vi)	Depreciation, amortization and impairment	0.04	0.04	0.03	0.16	0.26
(vii)	Others expenses	22.65	550.65	210.57	598.11	242.53
(IV)	Total Expenses	37.05	723.17	532.28	933.17	622.73
(V)	Profit / (loss) before exceptional items and tax (III-IV)	66.83	(487.61)	(122.49)	(267.13)	171.89
(VI)	Exceptional items	-	-	-	-	-
(VII)	Profit/(loss) before tax (V +VI)	66.83	(487.61)	(122.49)	(267.13)	171.89
(VIII)	Tax Expense:					
(1)	Current Tax	16.62	27.74	(82.40)	114.33	-
(2)	Deferred tax charge/(credit)	(1.04)	(149.76)	51.16	(163.94)	23.04
(3)	Tax adjustment for earlier years	-	-	26.46	6.44	3.58
(IX)	Profit/(loss) for the period (VII-VIII)	51.25	(365.59)	(117.71)	(223.96)	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/(loss) for the period (IX+X)	51.25	(365.59)	(117.71)	(223.96)	145.27
(XII)	Paid-up equity share capital (face value Rs. 10/- per share)	2,574.40	2,574.40	2,574.40	2,574.40	2,574.40
(XIII)	Other equity	-	-	-	4,239.43	4,463.39
(XIV)	Earnings per equity share (Not annualised for the interim periods)*					
	Basic (Rs.)	0.20	(1.42)	(0.46)	(0.87)	0.56
	Diluted (Rs.)	0.20	(1.42)	(0.46)	(0.87)	0.56

*EPS for the quarters are not annualised.



Statement of Assets and Liabilities as on 31st March '2026

(Rs. In lakhs unless otherwise stated)

		Year Ended	Year Ended
		As on Mar 31, 2026 (Audited)	As on Mar 31, 2025 (Audited)
A	ASSETS		
1	FINANCIAL ASSETS		
	(i) Cash and Cash Equivalents	152.45	11.34
	(ii) Bank balances other than Cash and cash equivalents	125.68	125.68
	(iii) Trade Receivables	80.42	80.42
	(iv) Loans	2,750.43	3,264.16
	(v) Investments	728.30	728.30
	(vi) Other financials assets	1,383.62	1,946.65
		5,220.90	6,156.55
2	NON FINANCIAL ASSETS		
	(i) Inventories	514.51	630.31
	(ii) Current tax assets (net)	68.66	220.58
	(iii) Deferred tax assets (net)	1,040.62	876.68
	(iv) Property plant and equipments	4.84	5.01
	(v) Other Intangible Assets	-	-
	(vi) Other non-financial assets	586.63	22.23
		2,215.26	1,754.81
	TOTAL ASSETS	7,436.16	7,911.36
B	LIABILITIES AND EQUITY		
1	FINANCIAL LIABILITIES		
	(i) Payables		
	Trade Payable		
	(a) Total outstanding dues of micro enterprises and small enterprises	-	-
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	60.58	61.81
	(ii) Borrowings	228.59	337.89
	(iii) Other financials liabilities	61.40	39.46
		350.57	439.16
2	NON-FINANCIAL LIABILITIES		
	(i) Other Non-financials liabilities	271.76	434.41
		271.76	434.41
3	EQUITY		
	(i) Equity Share Capital	2,574.40	2,574.40
	(ii) Other Equity	4,239.43	4,463.39
		6,813.83	7,037.79
	TOTAL EQUITY AND LIABILITIES	7,436.16	7,911.36



Notes:

- 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.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 29th May, 2026.
- 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).
- Audited Segment Wise Revenue, Results and Assets/Liabilities For the Quarter and year ended March 31, 2026

(Rs. In lakhs unless otherwise stated)

Sr. No.	Particulars	Standalone				
		Quarter Ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
1	Segment Revenue:					
	(a) NBFC Business	101.36	116.30	207.21	464.73	591.43
	(b) Property/ Share Trading	-	117.00	202.58	117.00	202.58
	(c) Others	2.52	2.26	-	84.31	0.61
	Total Income	103.88	235.56	409.79	666.04	794.62
2	Segment Results (Profit/(loss) before tax and interest from each segment)					
	(a) NBFC Business	79.60	(486.02)	(207.91)	(317.99)	102.70
	(b) Property/ Share Trading	-	1.20	94.93	1.20	94.93
	(c) Others	2.52	2.26	-	84.31	0.61
	Total Profit Before Tax and Interest	82.12	(482.56)	(112.98)	(232.49)	198.24
3	Segment Assets:					
	(a) NBFC Business	4,519.97	4,597.98	4,949.56	4,519.97	4,949.56
	(b) Property/ Share Trading	1,977.93	2,000.93	2,575.96	1,977.93	2,575.96
	(c) Unallocated	938.26	801.16	385.84	938.26	385.84
	Total Segment Assets	7436.16	7400.07	7,911.36	7,436.16	7,911.36
	Segment Liabilities:					
	(a) NBFC Business	280.98	280.40	376.13	280.98	376.13
	(b) Property/ Share Trading	238.90	283.90	430.90	238.90	430.90
	(c) Unallocated	102.45	73.18	66.55	102.45	66.55
	Total Segment Liabilities	622.33	637.48	873.58	622.33	873.58

5 The figures for the quarter ended 31 March 2026 and 31 March 2025 are the balancing figures between audited figures in respect of full financial year and the unaudited published year-to-date figures up to 31 December 2025 and 31 December 2024 respectively, which were subjected to limited review.

6 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 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.206.45 lakh, Rs.3,346.37 lakh, Rs.2,032.61 lakh, Rs.2,378.17 lakh, Rs.560 lakh and Rs.98.02 lakh for Assessment Years 2014-15, 2017-18, 2018-19, 2019-20, 2023-24 and 2024-25, respectively. Further the company had also received the demand notice from the Income Tax Department under Section 156 of the Income Tax Act, 1961 amounting to Rs.174.89 lakh in previous year related to Assessment Years 2023-24. The Company believes that the demands are not sustainable on merits and has challenged the same before the

7 The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes viz Code on Wages 2019, Code on Social Security 2020, Industrial Relation Code 2020, and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the "New Labour Codes"). These New Labour Codes have been made effective from 21 November 2025.

Subsequent to the year-end, the Central Government has notified the Industrial Relations (Central) Rules, 2026, the Code on Wages (Central) Rules, 2026, the Code on Social Security (Central) Rules, 2026, and the Occupational Safety, Health and Working Conditions (Central) Rules, 2026. The corresponding State Rules and certain other operational clarifications under the New Labour Codes are yet to be notified.

The Company has assessed for the incremental liability towards its employees and There is no impact of such adjustment to the standalone financial results for the quarter and year ended 31 March 2026.

The Company will continue to monitor the notification of the remaining State Rules and clarifications, and will evaluate and give effect to the Impact, if any, on the measurement of employee benefit obligations in the period in which such Rules become effective.

8 The figures for the previous quarter/period have been regrouped / rearranged wherever necessary to conform to the current period presentation.

Azpi John



By order of the Board
PO FACME RESOURCES LTD.

Ravin Salunke
 Managing Director

DIN-00289305

[Handwritten Signature]
 Director

Standalone Statement of Cash Flows for the period year March 31, 2026
(Rs. In lakhs unless otherwise stated)

	Particulars	Year Ended	Year Ended
		31.03.2026 Audited	31.03.2025 Audited
A.	Cash Flow from Operating Activities		
	Profit before tax	(267.13)	171.89
	Depreciation, amortization and impairment	0.16	0.26
	Impairment on financial instruments	170.80	226.90
	Provision on advances	548.31	188.49
	Interest Paid	34.64	26.35
	Operating profit before working capital changes	486.78	613.89
	Decrease/(Increase) in Loans	342.93	700.99
	Decrease/ (Increase) Trade receivables	-	(80.42)
	Decrease/ (Increase) in Inventories	115.80	51.65
	Decrease/ (Increase) in other financial assets	14.74	(1,089.00)
	Decrease/ (Increase) in other non-financial assets	(564.40)	-
	(Decrease)/ Increase in trade payables	(1.23)	25.81
	(Decrease)/ Increase in other financial liabilities	21.93	(30.05)
	(Decrease)/ Increase in other non-financial liabilities	(162.65)	32.22
	Cash generated from / (used in) operations before adjustments for interest and taxes paid	253.90	225.09
	Interest paid	(34.64)	(26.35)
	Direct taxes paid (net of refunds)	31.15	(96.73)
	Net Cash flows from/(Used In)Operating Activities (A)	250.41	102.01
B.	Cash Flow from Investing Activities		
	Purchase of Property, plant and equipment and intangible assets	-	-
	Bank balances other than cash and cash equivalents	-	(125.68)
	Proceeds from sale of Investment	-	-
	Net Cash flows from/(Used In) Investing Activities (B)	-	(125.68)
C.	Cash Flow from Financing Activities		
	Proceeds from borrowings	(109.30)	15.87
	Net Cash flows from/(Used In) Financing Activities (C)	(109.30)	15.87
	Net Increase / (Decrease) In Cash And Cash Equivalents (A+B+C)	141.11	(7.80)
	Cash and Cash Equivalents at the beginning of the year	11.34	19.14
	Cash And Cash Equivalents At The End Of The Year	152.45	11.34

Components of Cash and Cash Equivalents

	31.03.2026 Audited	31.03.2025 Audited
Cash and cash equivalents at the end of the year		
- Cash on hand	2.12	2.12
- Cheques and drafts on hand	-	-
- Balances with banks in current accounts	150.33	9.22
Total	152.45	11.34






Independent Auditor's Report

To the Board of Directors of Acme Resources Limited

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the Consolidated Financial Results of **Acme Resources Limited** ("the Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the year ended 31 March 2026 included in the accompanying Statement of 'Consolidated Financial Results for the quarter and year ended 31 March 2026 ("the Statement")', being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (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 and based on the consideration of reports of other auditors on separate audited financial statements of the subsidiaries referred to in Other Matters section below, the aforesaid Consolidated Financial Results:

- i. include the annual financial results of Ojas Suppliers Limited and Atul Agro Private Limited
- ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. give a true and fair view in conformity with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the year ended 31 March 2026.

Basis for Opinion

We conducted our audit of the Consolidated Financial Results in accordance with the Standards on Auditing (SAs) specified under section 143(10) of 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 ("the ICAI") together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's 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 on the Consolidated Financial Results.

Emphasis of Matter

We draw your attention to Note 6 to the accompanying 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.206.45 lakh, Rs.3,346.37 lakh, Rs.2,032.61 lakh, Rs.2,378.17 lakh, Rs. 734.89 lakh and Rs.98.02 lakh for Assessment Years 2014-15, 2017-18, 2018-19, 2019-20, 2023-24 and 2024-25, respectively. The Holding Company has challenged the demands before the Commissioner of Income Tax (Appeals).



Further, during the current financial year, the Subsidiary Company (Ojas Suppliers Limited) has received demand notice from the Income Tax Department under Section 156 of the Income Tax Act, 1961 amounting to Rs.1,343.94 lakh for Assessment Years 2017-18. The Subsidiary Company believes that the demands are not sustainable on merits and has challenged the same before the Commissioner of Income Tax (Appeals) [CIT(A)].

Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Results

These Consolidated Financial Results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of these Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act 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 Management and 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 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 also responsible for overseeing the financial reporting process of the respective entities.

Auditor's Responsibilities for the Audit of the Consolidated 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 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 Statement 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 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, to express an opinion on the Consolidated Financial Results. We are responsible for the direction, 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 financial controls 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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

1. We did not audit the Financial Results of two subsidiaries whose Financial Statements reflects total assets of Rs. 7,956.96 Lakh as at 31 March 2026, total revenue of Rs. 83.58 lakh and Rs.335.90 Lakh , net profit after tax of Rs. 184.22 lakh and Rs. 366.76 lakh and total comprehensive income of Rs. 184.22 Lakh and Rs. 366.76 lakh for the quarter and year ended 31 March 2026 respectively and net cash outflows of Rs. 773.49 lakh for the year ended 31 March 2026. These financial statements, have been audited by other auditors whose reports have been furnished to us by the Board of Directors and our opinion on the Consolidated



Financial Results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based on the report of such auditors and the procedures performed by us are as stated Auditor's Responsibility section above.

2. The Consolidated Financial Results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.
3. The comparative financial information of the Group for the corresponding quarter ended March 31, 2025 and the year ended March 31, 2025, were audited by the predecessor auditor who expressed unmodified opinion on those financial information vide their report dated May 29, 2025.

Our opinion on the consolidated financial results is not modified in respect of the above matters.

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

Arpit Batwara



CA Arpit Batwara
Partner
Membership No.: 532503
UDIN:26532503J MTWPT3924

Place: New Delhi
Date: 29 May, 2026

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs. In lakhs unless otherwise stated)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026 Unaudited (Refer Note 5)	31.12.2025 Unaudited	31.03.2025 Unaudited (Refer Note 5)	31.03.2026 (Audited)	31.03.2025 (Audited)
	Revenue from operations					
(i)	Interest Income	174.02	208.51	288.69	789.72	888.33
(ii)	Sale of Property	-	117.00	202.58	117.00	202.58
(iii)	Sale of Shares	-	-	-	-	-
(iv)	Reversal of impairment on financial instruments (net)	-	-	-	-	-
(v)	Others	-	-	-	-	-
(I)	Total Revenue from operations	174.02	325.51	491.27	906.72	1090.91
(II)	Other Income	154.21	2.26	0.01	247.04	0.63
(III)	Total Income (I+II)	328.23	327.77	491.28	1,153.76	1091.54
	Expenses					
(i)	Finance Costs	(5.62)	11.17	8.99	23.81	29.27
(ii)	Impairment on financial instruments (net)	(10.24)	55.70	194.88	164.85	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	-	115.80	51.65	115.80	51.65
(v)	Employee Benefits Expenses	5.08	(2.08)	6.86	20.67	26.91
(vi)	Depreciation, amortization and impairment	0.04	0.04	0.03	0.16	0.26
(vii)	Others expenses	25.97	551.25	213.30	604.97	249.34
(IV)	Total Expenses	15.23	731.88	531.71	930.26	640.33
(V)	Profit / (loss) before exceptional items and tax (III-IV)	313.00	(404.11)	(40.43)	223.50	451.21
(VI)	Exceptional items	-	-	-	-	-
(VII)	Profit/(loss) before tax (V +VI)	313.00	(404.11)	(40.43)	223.50	451.21
(VIII)	Tax Expense:					
(i)	Current Tax	77.10	48.72	(62.86)	236.31	70.31
(ii)	Deferred Tax	0.46	(149.76)	51.16	(162.45)	23.04
(iii)	Tax adjustment for earlier years	-	-	26.90	6.84	3.32
(IX)	Profit/(loss) for the period (VII-VIII)	235.44	(303.07)	(55.63)	142.80	354.54
(X)	Share of Profit/(loss) of associates	-	-	-	-	-
(XI)	Profit/(Loss) attributable to					
(i)	Owners of the Company	235.36	(303.23)	(55.72)	142.49	354.29
(ii)	Non- Controlling Interest	0.08	0.16	0.09	0.31	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/(loss) for the period	235.44	(303.07)	(55.63)	142.80	354.54
(XIV)	Total Comprehensive Income/(loss) attributable to					
(i)	Owners of the Company	235.36	(303.23)	(55.72)	142.49	354.29
(ii)	Non- Controlling Interest	0.08	0.16	0.09	0.31	0.25
(XV)	Paid-up equity share capital (face value Rs. 10/- per share)	2,574.40	2574.40	2574.40	2,574.40	2574.40
(XVI)	Other equity	-	-	-	10,650.85	10,508.35
(XVII)	Earnings per equity share (Not annualised for the interim periods)*					
	Basic (Rs.)	0.91	(1.18)	(0.22)	0.55	1.38
	Diluted (Rs.)	0.91	(1.18)	(0.22)	0.55	1.38

*EPS for the quarters are not annualised.



Statement of Consolidated Assets and Liabilities as on 31st March'2026

(Rs. In lakhs unless otherwise stated)

		Year Ended	Year Ended
		As on Mar 31, 2026	As on Mar 31, 2025
		(Audited)	(Audited)
A	ASSETS		
1	FINANCIAL ASSETS		
	(i) Cash and Cash Equivalents	157.88	790.27
	(ii) Bank balances other than Cash and cash equivalents	125.68	125.68
	(iii) Trade Receivables	80.42	80.42
	(iv) Loans	6,719.79	7,612.15
	(v) Investments	3,607.30	3,007.30
	(vi) Other financials assets	1,385.21	1,948.72
		12,076.28	13,564.54
2	NON FINANCIAL ASSETS		
	(i) Inventories	514.51	630.31
	(ii) Current tax assets (net)	74.25	249.73
	(iii) Deferred tax assets (net)	1,271.16	1,108.72
	(iv) Property plant and equipments	4.89	5.06
	(v) Other Intangible Assets	-	-
	(vi) Other non-financial assets	586.63	22.23
		2,451.44	2,016.05
	TOTAL ASSETS	14,527.72	15,580.59
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	61.29	64.60
	(ii) Borrowings	899.51	1,940.45
	(iii) Other financials liabilities	61.39	50.49
		1,022.19	2,055.54
2	NON-FINANCIAL LIABILITIES		
	(i) Other Non-financials liabilities	273.43	435.76
		273.43	435.76
3	EQUITY		
	(i) Equity Share Capital	2,574.40	2,574.40
	(ii) Other Equity	10,650.85	10,508.35
	(iii) Non-controlling Interest	6.85	6.54
		13,232.10	13,089.29
	TOTAL EQUITY AND LIABILITIES	14,527.72	15,580.59



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 29th May, 2026
- The Company is a base layer NBFC as per Master Direction – Reserve Bank of India (Non-Banking Financial Company – Scale Based Regulation) Directions, 2023
- Audited Segment Wise Revenue, Results and Assets/Liabilities For the Quarter and Year Ended March 31, 2026

(Rs. In lakhs unless otherwise stated)

Sr. No.	Particulars	Consolidated				
		Quarter Ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
1	Segment Revenue:					
	(a) NBFC Business	174.02	208.51	288.69	789.72	888.33
	(b) Property/ Share Trading	-	117.00	202.58	117.00	202.58
	(c) Others	154.21	2.26	0.01	247.04	0.63
	Total Income	328.23	327.77	491.28	1,153.76	1,091.54
2	Segment Results (Profit/(loss) before tax and interest from each segment)					
	(a) NBFC Business	153.16	(396.40)	(126.37)	(0.93)	384.92
	(b) Property/ Share Trading	-	1.20	94.93	1.20	94.93
	(c) Others	154.21	2.26	0.01	247.04	0.63
	Total Profit Before Tax and Interest	307.37	(392.94)	(31.43)	247.31	480.48
3	Segment Assets:					
	(a) NBFC Business	7,993.16	8,682.42	8,720.87	7,993.16	8,720.87
	(b) Property/ Share Trading	5,585.23	5,008.23	5,583.26	5,585.23	5,583.26
	(c) Unallocated	949.33	787.55	1,276.46	949.33	1,276.46
	Total Segment Assets	14,527.72	14,478.20	15,580.59	14,527.72	15,580.59
	Segment Liabilities:					
	(a) NBFC Business	951.90	1,123.11	1,989.71	951.90	1,989.71
	(b) Property/ Share Trading	238.90	283.90	430.90	238.90	430.90
	(c) Unallocated	104.82	74.56	70.69	104.82	70.69
	Total Segment Liabilities	1,295.62	1,481.57	2,491.30	1,295.62	2,491.30

- The figures for the quarter ended 31 March 2026 and 31 March 2025 are the balancing figures between audited figures in respect of full financial year and the unaudited published year-to-date figures up to 31 December 2025 and 31 December 2024 respectively, which were subjected to limited review
- 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 206.45 lakh, Rs 3,346.37 lakh, Rs 2,032.61 lakh, Rs 2,378.17 lakh, Rs 560 lakh and Rs 98.02 lakh for Assessment Years 2014-15, 2017-18, 2018-19, 2019-20, 2023-24 and 2024-25, respectively. Further the Holding company had also received the demand notice from the Income Tax Department under Section 156 of the Income Tax Act, 1961 amounting to Rs 174.89 lakh in previous year related to Assessment Years 2023-24. 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)].

Further, during the current financial year, the Subsidiary Company (Ojas Suppliers Limited) has received demand notice from the Income Tax Department under Section 156 of the Income Tax Act, 1961 amounting to Rs 1,343.94 lakh for Assessment Years 2017-18. The Subsidiary 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 Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes viz Code on Wages 2019, Code on Social Security 2020, Industrial Relation Code 2020, and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the "New Labour Codes"). These New Labour Codes have been made effective from 21 November 2025.

Subsequent to the year-end, the Central Government has notified the Industrial Relations (Central) Rules, 2026, the Code on Wages (Central) Rules, 2026, the Code on Social Security (Central) Rules, 2026, and the Occupational Safety, Health and Working Conditions (Central) Rules, 2026. The corresponding State Rules and certain other operational clarifications under the New Labour Codes are yet to be notified.

The Group has assessed for the incremental liability towards its employees and There is no impact of such adjustment to the Consolidated financial results for the quarter and year ended 31 March 2026

The Group will continue to monitor the notification of the remaining State Rules and clarifications, and will evaluate and give effect to the impact, if any, on the measurement of employee benefit obligations in the period in which such Rules become effective.

- The figures for the previous quarter/period have been regrouped / rearranged wherever necessary to conform to the current period presentation.

Azpi John



By order of the Board
FOR AGME RESOURCES LTD.

Ravin Salunke
Managing Director
DIN-00289305

Ravin Salunke
Director

Place: New Delhi
Date: 29th May, 2026

Consolidated Statement of Cash Flows for the year ended March 31, 2026		(Rs. In lakhs unless otherwise stated)	
Particulars		Year Ended 31.03.2026 Audited	Year Ended 31.03.2025 Audited
A.	Cash Flow from Operating Activities		
	Profit before tax	223.50	451.21
	Depreciation, amortization and impairment	0.16	0.26
	Provision on Advances	548.31	188.49
	Impairment on financial instruments	164.85	226.90
	Interest Paid	23.81	29.27
	Operating profit before working capital changes	960.63	896.13
	Decrease/(Increase) in Loans	727.51	513.76
	Decrease/ (Increase) in Inventories	115.80	51.65
	Decrease/ (Increase) in other financial assets	15.20	(1,089.24)
	Decrease/ (Increase) in other non-financial assets	(564.40)	-
	(Decrease)/ Increase in Trade Payables	(3.31)	25.24
	(Decrease)/ Increase in Trade Receivables	-	(80.42)
	(Decrease)/ Increase in other non-financial liabilities	(162.33)	21.86
	(Decrease)/increase in other financial liabilities	10.92	(21.46)
	Cash generated from operations	1,100.02	317.52
	Interest Paid	(23.81)	(29.27)
	Direct taxes paid (net of refunds)	(67.66)	(167.14)
	Net Cash flows from /(Used In) Operating Activities (A)	1,008.55	121.11
B.	Cash Flow from Investing Activities		
	Purchase of Property, plant and equipment and intangible assets	-	-
	Bank balances other than cash and cash equivalents	-	(125.68)
	Net Proceeds of Investments	(600.00)	-
	Net Cash flows from /(Used In) Investing Activities (B)	(600.00)	(125.68)
C.	Cash Flow from Financing Activities		
	Repayment of Borrowings (Other than Debt Securities)	(1,040.94)	766.91
	Net Cash flows from/(Used In) Financing Activities (C)	(1,040.94)	766.91
	Net Increase / (Decrease) In Cash And Cash Equivalents (A+B+C)	(632.39)	762.34
	Cash and Cash Equivalents at the beginning of the year	790.27	27.93
	Cash And Cash Equivalents At The End Of The Year	157.88	790.27
	Components of Cash and Cash Equivalents		
	Cash and cash equivalents at the end of the year	31.03.2026 Audited	31.03.2025 Audited
	- Cash on hand	5.49	6.08
	- Cheques and drafts on hand	-	-
	- Balances with banks in current accounts	152.39	784.19
	-Term deposits with original maturity up to 3 months	-	-
	Total	157.88	790.27



ACME RESOURCES LTD.

Regd. Office. 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 B

Information as required under Regulation 30- PARA A of PART A of Schedule III of SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. HO/49/14/14(7)2025-CFD POD2 / I/3762/2026 dated January 30, 2026

Sr. No	Particulars	Details
1.	Name of the Internal Auditor	DPNC GLOBAL LLP
2.	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise. appointment,	Appointment
3.	Date of appointment/ reappointment/ cessation (as applicable) & Term of appointment/ reappointment. appointment/ reappointment/ cessation (as applicable) & Term of appointment/ reappointment.	Appointed as Internal Auditor on 29 th May 2026 for the F.Y. 2026-27.
4.	Brief profile (in case of appointment or reappointment)	DPNC Global LLP is a full service consulting firm providing multi-disciplinary services across Risk Advisory, Internal Audit, Goods & Service Tax, Direct Tax, Private Capital & Family Office, Corporate Laws, Foreign Exchange Laws, SEBI and Citizenship & Residency to HNIs, UHNIs and Corporates across sectors both in and outside India.
5.	Disclosure of relationships between directors (in case of appointment)	Not Applicable