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: 14.08.2026

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 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 10th August 2026 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.**14th August 2026**, has *inter alia* considered and approved the following agenda items:

1. **Consideration and approval of Un-audited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2026** (*'Unaudited Financial Results'*).

   Accordingly, we hereby enclose the following:

   1. Limited Review Report of the Statutory Auditors; and
   2. Unaudited Financial Results for the Quarter ended June 30, 2026.

The said meeting commenced at 03:30 P.M. and concluded at 04:00 P.M.

We request you to take the aforesaid on record.

Thanking You,

ON BEHALF OF THE BOARD OF
ACME RESOURCES LIMITED

Ravin Saluja
Digitally signed by Ravin Saluja
Date: 2026.08.14 16:59:34 +05'30'

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

Date: 14.08.2026

H.N. Pradhan & Co.
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Standalone Unaudited Quarterly 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 June 2026 ("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 6 to the Statement, 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 conclusion on the Statement is not modified in respect of this matter.

6. The comparative financial information of the Company for the corresponding quarter ended 30 June 2025 were reviewed by the predecessor auditor of the Company who expressed an unmodified conclusion on those financial information 12 August 2025. 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**

H. N. PRADHAN & CO. CA FRN 002208N NEW DELHI

CA Arpit Batwara
Partner
Membership No.: 532503
UDIN: **26532503CMGSTE2461**

Place: New Delhi
Date: 14th August, 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 ENDED JUNE 30, 2026

(Rs. In lakhs unless otherwise stated)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026 (Unaudited)	31.03.2026 (Unaudited) (Refer Note 5)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
	Revenue from operations				
(i)	Interest Income	115.09	101.36	121.80	464.73
(ii)	Sale of Property	-	-	-	117.00
(iii)	Sale of Shares	-	-	-	-
(iv)	Reversal of impairment on financial instruments (net)	-	-	-	-
(v)	Others	-	-	-	-
(I)	**Total Revenue from operations**	**115.09**	**101.36**	**121.80**	**581.73**
(II)	**Other Income**	14.69	2.52	-	84.31
(III)	**Total Income (I+II)**	**129.78**	**103.88**	**121.80**	**666.04**
	Expenses				
(i)	Finance Costs	3.25	15.29	6.95	34.64
(ii)	Impairment on financial instruments (net)	70.96	(4.29)	15.31	170.80
(iii)	Purchase of Stock-in-Trade	-	-	-	-
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	115.80
(v)	Employee Benefits Expenses	3.43	3.36	3.21	13.66
(vi)	Depreciation, amortization and impairment	0.04	0.04	0.05	0.16
(vii)	Others expenses	6.35	22.65	14.06	598.11
(IV)	**Total Expenses**	**84.03**	**37.05**	**39.58**	**933.17**
(V)	**Profit / (loss) before exceptional items and tax (III-IV)**	**45.75**	**66.83**	**82.22**	**(267.13)**
(VI)	**Exceptional items**	-	-	-	-
(VII)	**Profit/(loss) before tax (V +VI)**	**45.75**	**66.83**	**82.22**	**(267.13)**
(VIII)	**Tax Expense:**				
(1)	Current Tax	29.32	16.62	4.70	114.33
(2)	Deferred tax charge/(credit)	(17.80)	(1.04)	12.97	(163.94)
(3)	Tax adjustment for earlier years	-	-		6.44
(IX)	**Profit/(loss) for the period (VII-VIII)**	**34.23**	**51.25**	**64.55**	**(223.96)**
(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)**	**34.23**	**51.25**	**64.55**	**(223.96)**
(XII)	**Paid-up equity share capital (face value Rs. 10/- per share)**	**2,574.40**	**2,574.40**	**2,574.40**	**2,574.40**
(XIII)	**Other equity**	-	-	-	**4,239.43**
(XIV)	**Earnings per equity share (Not annualised for the interim periods)***				
	Basic (Rs.)	0.13	0.20	0.25	(0.87)
	Diluted (Rs.)	0.13	0.20	0.25	(0.87)

*EPS for the quarters are not annualised.

H. N. PRADHAN & CO. FRN 002208N NEW DELHI

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 14th August, 2026.

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 Audited Segment Wise Revenue, Results and Assets/Liabilities For the Quarter ended June 30, 2026

(Rs. In lakhs unless otherwise stated

Sr. No.	Particulars	Standalone			
		Quarter Ended			Year ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
1	**Segment Revenue:**				
	(a) NBFC Business	115.09	101.36	121.80	464.73
	(b) Property/ Share Trading	-	-	-	117.00
	(c) Others	14.69	2.52	-	84.31
	Total Income	**129.78**	**103.88**	**121.80**	**666.04**
2	**Segment Results (Profit/(loss) before tax and interest from each segment)**				
	(a) NBFC Business	34.31	79.60	89.17	(318.00)
	(b) Property/ Share Trading	-	-	-	1.20
	(c) Others	14.69	2.52	-	84.31
	Total Profit/Loss Before Tax and Interest	**49.00**	**82.12**	**89.17**	**(232.49)**
3	**Segment Assets:**				
	(a) NBFC Business	4,678.28	4,519.97	4,659.95	4,519.97
	(b) Property/ Share Trading	1,876.00	1,977.93	2,656.38	1,977.93
	(c) Unallocated	879.33	938.26	691.90	938.26
	Total Segment Assets	**7,433.61**	**7436.16**	**8,008.23**	**7,436.16**
	Segment Liabilities:				
	(a) NBFC Business	284.24	280.98	405.06	280.98
	(b) Property/ Share Trading	225.49	238.90	430.90	238.90
	(c) Unallocated	75.82	102.45	69.94	102.45
	Total Segment Liabilities	**585.55**	**622.33**	**905.90**	**622.33**

5 The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures in respect of full financial year and the unaudited published year-to-date figures up to 31 December 2025 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 on the request of the company dated 20th July 2026, the income tax department has utilised the Bank Guarantee amount against the outstanding demands of ongoing cases for the AY 2014-15, 2017-18, 2018-19, 2019-20, 2023-24, and 2024-25.

Further During the previous financial year, the Company had 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 years related to Assessment Year 2023-24. During the current period, the Income Tax Department has adjusted refunds pertaining to AY 2015-16 and AY 2016-17 against outstanding tax demands for AY 2014-15, AY 2017-18 (in June 2026) and for AY 2018-19 (in July 2026) amounting to Rs.206.45 lakh, Rs.36.19 lakh, and Rs.503.12 lakh, 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)].

Further, during the previous financial year, the Company had succeeded in obtaining favourable orders from the CIT(A) against the demand raised by the Income Tax Department under Section 156 of the Income Tax Act, 1961 amounting to Rs.3,060.28 lakh, Rs.5,270.35.37 lakh for AY 2015-16 and AY 2016-17 . During the current period the company has received the initimation on 22.07.2026 in which the Deputy Commissioner of Income Tax, Delhi (DCIT-Delhi) has filled the appeal before the Income Tax Appellate Tribunal (ITAT), Delhi related to the aforesaid AY 2015-16 and AY 2016-17.
The Company believes that the demands are not sustainable on merits.

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

By order of the Board
For Acme Resources Limited
FOR ACME RESOURCES LTD.

Director

Ravin Sahdu
Managing Director
DIN-00289305

H. N. PRADHAN & CO. FRN 002208N NEW DELHI

Place : New Delhi
Date : 14th August, 2026

Independent Auditor's Review Report on Consolidated Unaudited Quarterly 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/(loss) after tax and total comprehensive income/(loss) for the quarter ended 30 June 2026 ("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 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 6 to the Statement, 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 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 previous financial year, the Subsidiary Company (Ojas Suppliers Limited) had 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 is not sustainable on merits and has challenged the same before the Commissioner of Income Tax (Appeals) [CIT(A)].

Further, during the previous financial years, the Subsidiary Company (Ojas Suppliers Limited) had received demand notice from the Income Tax Department under Section 156 of the Income Tax Act, 1961 amounting to Rs.127.14 lakh for Assessment Years 2009-10. During the previous financial year, the Subsidiary Company succeeded in obtaining favourable orders from the CIT(A) against the demand raised by the Income Tax Department under Section 156 of the Income Tax Act, 1961 for AY 2009-10. Subsequently on 30.08.2025 the Deputy Commissioner of Income Tax, Delhi (DCIT-Delhi) had filled the appeal before the Income Tax Appellate Tribunal (ITAT), Delhi related to the aforesaid AY 2009-10.The Subsidiary Company believes that the demand is not sustainable on merits.

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 revenues of Rs.83.05 Lakh, total net profit after tax of Rs. 57.91 Lakh and total comprehensive income of Rs.57.91 Lakh, for the quarter ended 30 June 2026. 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.

8. The comparative financial results of the Group for the corresponding quarter ended 30 June 2025 were reviewed by the predecessor auditor who expressed an unmodified conclusion on those consolidated financial results on 12 August 2025. 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**

H.N. PRADHAN & CO. FRN 002208N NEW DELHI

CA Arpit Batwara
Partner
Membership No.: 532503
UDIN: **26532503MTJCDC8653**

Place: New Delhi
Date: 14th August , 2026

Acme Resources Limited

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

CIN:L65993DL1985PLC314861

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(Rs. In lakhs unless otherwise stated)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026 (Unaudited)	31.03.2026 (Unaudited) (Refer Note 5)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
	Revenue from operations				
(i)	Interest Income	195.44	174.02	197.61	789.72
(ii)	Sale of Property	-	-	-	117.00
(iii)	Sale of Shares	-	-	-	-
(iv)	Reversal of impairment on financial instruments (net)	-	-	-	-
(v)	Others	-	-	-	-
(I)	**Total Revenue from operations**	**195.44**	**174.02**	**197.61**	**906.72**
(II)	**Other Income**	15.73	154.21	-	247.04
(III)	**Total Income (I+II)**	**211.17**	**328.23**	**197.61**	**1,153.76**
	Expenses				
(i)	Finance Costs	0.55	(5.62)	7.60	23.81
(ii)	Impairment on financial instruments (net)	73.60	(10.24)	15.31	164.85
(iii)	Purchase of Stock-in-Trade	-	-	-	-
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	115.80
(v)	Employee Benefits Expenses	5.19	5.08	4.86	20.67
(vi)	Depreciation, amortization and impairment	0.04	0.04	0.05	0.16
(vii)	Others expenses	8.00	25.97	15.60	604.97
(IV)	**Total Expenses**	**87.38**	**15.23**	**43.42**	**930.26**
(V)	**Profit / (loss) before exceptional items and tax (III-IV)**	**123.79**	**313.00**	**154.19**	**223.50**
(VI)	**Exceptional items**	-	-	-	-
(VII)	**Profit/(loss) before tax (V +VI)**	**123.79**	**313.00**	**154.19**	**223.50**
(VIII)	**Tax Expense:**				
(i)	Current Tax	49.72	77.10	22.83	236.31
(ii)	Deferred Tax	(18.45)	0.46	12.97	(162.45)
(iii)	Tax adjustment for earlier years	0.38	-	-0.32	6.84
(IX)	**Profit/(loss) for the period (VII-VIII)**	**92.14**	**235.44**	**118.71**	**142.80**
(X)	**Share of Profit/(loss) of associates**	-	-	-	-
(XI)	**Profit/(Loss) attributable to**				
(i)	Owners of the Company	92.07	235.36	118.64	142.49
(ii)	Non- Controlling Interest	0.07	0.08	0.07	0.31
(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**	**92.14**	**235.44**	**118.71**	**142.80**
(XIV)	**Total Comprehensive Income/(loss) attributable to**				
(i)	Owners of the Company	92.07	235.36	118.64	142.49
(ii)	Non- Controlling Interest	0.07	0.08	0.07	0.31
(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**	-	-	-	10,650.85
(XVII)	**Earnings per equity share (Not annualised for the interim periods)***				
	Basic (Rs.)	0.36	0.91	0.46	0.55
	Diluted (Rs.)	0.36	0.91	0.46	0.55

*EPS for the quarters are not annualised.

H. N. PRADHAN & CO.
FRN 002208N
NEW DELHI

Notes:

1 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.

2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held 14th August, 2026.

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 Audited Segment Wise Revenue, Results and Assets/Liabilities For the Quarter Ended June 30, 2026

(Rs. In lakhs unless otherwise stated)

Sr. No.	Particulars	Consolidated			
		Quarter Ended			Year ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
1	**Segment Revenue:**				
	(a) NBFC Business	195.44	174.02	197.61	789.72
	(b) Property/ Share Trading	-	-	-	117.00
	(c) Others	15.73	154.21	-	247.04
	Total Income	**211.17**	**328.23**	**197.61**	**1,153.76**
2	**Segment Results (Profit/(loss) before tax and interest from each segment)**				
	(a) NBFC Business	108.61	153.16	161.79	(0.93)
	(b) Property/ Share Trading	-	-	-	1.20
	(c) Others	15.73	154.21	-	247.04
	Total Profit Before Tax and Interest	**124.34**	**307.37**	**161.79**	**247.31**
3	**Segment Assets:**				
	(a) NBFC Business	8,829.47	7,993.16	8,592.10	7,993.16
	(b) Property/ Share Trading	4,863.06	5,585.23	5,583.26	5,585.23
	(c) Unallocated	885.12	949.33	798.16	949.33
	Total Segment Assets	**14,577.65**	**14,527.72**	**14,973.52**	**14,527.72**
	Segment Liabilities:				
	(a) NBFC Business	942.46	951.90	1,263.31	951.90
	(b) Property/ Share Trading	225.49	238.90	430.90	238.90
	(c) Unallocated	85.48	104.82	71.33	104.82
	Total Segment Liabilities	**1,253.43**	**1,295.62**	**1,765.54**	**1,295.62**

5 The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures in respect of full financial year and the unaudited published year-to-date figures up to 31 December 2025 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 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 on the request of the Holding Company dated 20th July 2026, the income tax department has utilised the Bank Guarantee amount against the outstaning demands of ongoing cases for the AY 2014-15, 2017-18, 2018-19, 2019-20, 2023-24 and 2024-25.

Further During the previous financial year, the Holding Company had 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 years related to Assessment Year 2023-24. During the current financial period, the Income Tax Department has adjusted refunds pertaining to AY 2015-16 and AY 2016-17 against outstanding tax demands for AY 2014-15, AY 2017-18 (in June 2026) and for AY 2018-19 (in July 2026) amounting to Rs.206.45 lakh, Rs.36.19 lakh, and Rs 503.12 lakh, 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)].

Further, during the previous financial year, the Holding Company succeeded in obtaining favourable orders from the CIT(A) against the demand raised by the Income Tax Department under Section 156 of the Income Tax Act, 1961 amounting to Rs.3,060.28 lakh, Rs.5,270.35.37 lakh for AY 2015-16 and AY 2016-17. During the current period the Holding company has received the initimation on 22.07.2026 in which the Deputy Commissioner of Income Tax, Delhi (DCIT-Delhi) has filled the appeal before the Income Tax Appellate Tribunal (ITAT), Delhi related to the aforeaisd AY 2015-16 and AY 2016-17.

The Holding Company believes that the demands are not sustainable on merits.

Further, during the previous financial year, the Subsidiary Company (Ojas Suppliers Limited) had 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 demand is not sustainable on merits and has challenged the same before the Commissioner of Income Tax (Appeals) [CIT(A)].

Further, during the previous financial years, the Subsidiary Company (Ojas Suppliers Limited) had received demand notice from the Income Tax Department under Section 156 of the Income Tax Act, 1961 amounting to Rs.127.14 lakh for Assessment Years 2009-10. During the previous financial year, the Subsidiary Company succeeded in obtaining favourable orders from the CIT(A) against the demand raised by the Income Tax Department under Section 156 of the Income Tax Act, 1961 for AY 2009-10. Subsequently on 30.08.2025 the Deputy Commissioner of Income Tax, Delhi (DCIT-Delhi) had filled the appeal before the Income Tax Appellate Tribunal (ITAT), Delhi related to the aforesaid AY 2009-10.

The Subsidiary Company believes that the demand is not sustainable on merits.

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

By order of the Board

For ACME RESOURCES LTD.

Ravin Sahuja

Managing Director

DIN-00289...

Director

H. N. PRADHAN & CO. CA FRN 002208N NEW DELHI

Place : New Delhi

Date : 14th August, 2026