D.BASU & Co.
Chartered Accountants

FD 148, Salt Lake,
Kolkata : 700 106

REVIEW REPORT

TO THE BOARD OF DIRECTORS OF ASSAM CARBON PRODUCTS LIMITED

1. We have reviewed the accompanying statement of un-audited financial results ('the statement') of Assam Carbon Products Limited ('the Company') for the quarter ended 30th June 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors on 30th July 2025. Our responsibility is to issue a report on these financial statements based on our review.

2. We conducted our review of the Statement 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit 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 unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **D.Basu & Company**
Chartered Accountants
Firm's Registration No.: 301111E

D. BASU & CO. KOLKATA Chartered Accountants

Ashis Ranjan Maitra

[Ashis Ranjan Maitra]
Partner
Membership No : 056520
UDIN : 25056520BMIGFM1217

Place: Kolkata
Date: 30 July, 2025

ASSAM CARBON PRODUCTS LIMITED
Regd. Office : Birkuchi, Guwahati - 781 026
CIN : L23101AS1963PLC001206
Phone : 0361-2640262, Fax : 0361-2640368, Mail : acplghy@ascarbon.com. Website : www.assamcarbon.in

(INR in Lacs)

Statement of Un-audited Standalone Financial Results for the quarter ended 30 June 2025

	Particulars	Three months ended 30-06-2025 (Un-Audited)	Three months ended 31-03-2025 (Audited) Balancing Figure	Three months ended 30-06-2024 (Un-Audited)	Year Ended 31st March 2025 (Audited)
1.	Income from Operations				
	a) Revenue from Operations	1,894	1,945	1,561	6,835
	b) Other Income	24	18	32	161
	Total Income (a) + (b)	**1,918**	**1,963**	**1,593**	**6,996**
2.	Expenditure				
	a. Cost of materials consumed	811	650	527	2,379
	b. Purchase of stock-in-trade	-	-	-	-
	c. Changes in inventories of FG, WIP & stock in trade	(258)	(46)	22	(334)
	d. Employee benefit expenses	365	270	301	1,274
	e. Energy Consumption	150	179	121	603
	f. Depreciation and amortisation expense	31	31	30	120
	g. Other expenses	407	622	329	1,667
	h. Finance Cost	21	14	5	35
	i. Total	**1,527**	**1,720**	**1,335**	**5,744**
3.	Profit/(Loss) from operations before exceptional items (1-2)	391	243	258	1,252
4.	Exceptional items	-	-	-	-
5.	Profit/(Loss) before tax (3+4)	391	243	258	1,252
6.	Tax expense	90	6	86	315
7.	Net Profit /(Loss) from after tax (5-6)	**301**	**237**	**172**	**937**
8.	Other Comprehensive Income, net of Income-tax				
	a. i) Items that will not be reclassified to P & L	-	10	-	10
	ii) Income-tax relating to items that will not be reclassified to P&L	-	(2)	-	(2)
	b. i) Items that will be reclassified to P & L	-	-	-	-
	ii) Income-tax relating to items that will be reclassified to P&L	-	-	-	-
	Total Other Comprehensive Income, net of Income-tax	-	8	-	8
9.	Total Comprehensive Income for the period (7+8)	**301**	**245**	**172**	**945**
10.	Paid-up equity share capital (Face Value of Rs.10 each)	276	276	276	276
11.	(i) Earnings per share of Rs. 10 each (not annualised)				
	(a) Basic	10.94	8.63	6.26	34.00
	(a) Diluted	10.94	8.63	6.26	34.00

D. BASU & CO. KOLKATA Chartered Accountants

ASSAM CARBON PRODUCTS LTD. Kolkata-1

1 The above Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 30th July 2025.

2 During the qurter ended 30th June 2025, the Company incurred capital expenditures amounting to INR 49.91 Lacs making the total outflow to INR 1161.51 for the acquisition, upgrade, and expansion of fixed assets, in line with strategic investment priorities and availed the special benefit being declared for the North-East State under the name 'Unnati'.
These expenditures are expected to enhance operational efficiency, support long-term growth, and ensure continued compliance with regulatory and industry standards. The CapEx was funded through Term Loan and Internal Accruals and all major projects remain on schedule and within budget.

3 The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.

4 Figures have been regrouped or rearranged wherever necessary. Further, the figures has been rounded off to the nearest Lacs rupees.

For Assam Carbon Products Limited

Rakesh Himatsingka
Chairman
DIN : 00632156

Kolkata
July 30, 2025

D. BASU & CO. KOLKATA Chartered Accountants

ASSAM CARBON PRODUCTS LTD. Kolkata-1