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 31st December 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors on 12th January 2024. 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

Ashis Ranjan Maitra

D. BASU & CO. KOLKATA Chartered Accountants

[Ashis Ranjan Maitra]
Partner
Membership No : 056520
UDIN: 24056520BKESZC4737

Place: Kolkata
Date: 12 January, 2024

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

Statement of Un-Audited Standalone Financial Results for the quarter ended 31 December 2023

(INR in Lacs)

	Particulars	Three months ended			Nine months ended		Year Ended
		31-12-2023 (Un-Audited)	30-09-2023 (Un-Audited)	31-12-2022 (Un-Audited)	31-12-2023 (Un-Audited)	31-12-2022 (Un-Audited)	31st March 2023 (Audited)
1.	Income from Operations						
	a) Revenue from Operations	1,338	1,512	1,215	4,328	3,895	5,489
	b) Other Income	35	35	32	99	139	189
	Total Income (a) + (b)	1,373	1,547	1,247	4,427	4,034	5,678
2.	Expenditure						
	a. Cost of materials consumed	385	568	399	1,357	1,148	1,656
	b. Purchase of stock-in-trade	-	6	-	6	5	5
	c. Changes in inventories of finished goods, WIP & stock in trade	14	(194)	(70)	(72)	(52)	76
	d. Employee benefit expenses	284	270	296	870	942	1,293
	e. Energy Consumption	117	154	124	387	394	505
	f. Depreciation and amortisation expense	29	29	29	87	87	116
	g. Other expenses	294	302	228	884	805	1,063
	h. Finance Cost	2	1	-	7	9	11
	i. Total	1,125	1,136	1,006	3,526	3,338	4,725
3.	Profit/(Loss) from operations before exceptional items (1-2)	248	411	241	901	696	953
4.	Exceptional items	-	-	-	-	-	-
5.	Profit/(Loss) before tax (3+4)	248	411	241	901	696	953
6.	Tax expense	65	117	-	257	168	320
7.	Net Profit /(Loss) from after tax (5-6)	183	294	241	644	528	633
8.	Other Comprehensive Income, net of Income-tax						
	a. i) Items that will not be reclassified to Profit & Loss A/c	-	-	-	-	-	9
	ii) Income-tax relating to items that will not be reclassified to Profit & Loss A/c	-	-	-	-	-	(2)
	b. i) Items that will be reclassified to Profit & Loss A/c	-	-	-	-	-	-
	ii) Income-tax relating to items that will be reclassified to Profit & Loss A/c	-	-	-	-	-	-
	Total Other Comprehensive Income, net of Income-tax	-	-	-	-	-	7
9.	Total Comprehensive Income for the period (7+8)	183	294	241	644	528	640
10.	Paid-up equity share capital (Face Value of Rs.10 each)	276	276	276	276	276	276
11.	(i) Earnings per share of Rs. 10 each (not annualised) :						
	(a) Basic	6.59	10.69	8.75	23.34	19.16	22.99
	(a) Diluted	6.59	10.69	8.75	23.34	19.16	22.99

D. BASU & CO. KOLKATA Chartered Accountants

ASSAM CARBON PRODUCTS LIMITED

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 12th January 2024.

2 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.

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

D. BASU & CO. KOLKATA Chartered Accountants

For Assam Carbon Products Limited

ASSAM CARBON PRODUCTS LIMITED

Rakesh Himatsingka
Chairman
DIN : 00632156

Guwahati
January 12, 2024