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 September 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors on 17th October 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 NO: 24056520BKETCF2351

Place: Kolkata
Date: 17 October, 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

(INR in Lacs)

Statement of Un-Audited Standalone Financial Results for the quarter ended 30 September 2024

	Particulars	Three months ended			Six Months ended		Year Ended 31st March 2024 (Audited)
		30-09-2024 (Un-Audited)	30-06-2024 (Un-Audited)	30-09-2023 (Un-Audited)	30-09-2024 (Un-Audited)	30-09-2023 (Un-Audited)	
1.	Income from Operations						
	a) Revenue from Operations	1,779	1,561	1,512	3,340	2,990	6,264
	b) Other Income	63	32	35	95	64	168
	Total Income (a) + (b)	**1,842**	**1,593**	**1,547**	**3,435**	**3,054**	**6,432**
2.	Expenditure						
	a. Cost of materials consumed	730	527	568	1,257	972	2,108
	b. Purchase of stock-in-trade	-	-	6	-	6	6
	c. Changes in inventories of finished goods, WIP & stock in trade	(207)	22	(194)	(185)	(86)	52
	d. Employee benefit expenses	353	301	270	654	586	1,222
	e. Energy Consumption	155	121	154	276	270	547
	f. Depreciation and amortisation expense	29	30	29	59	58	116
	g. Other expenses	329	329	302	658	590	1,216
	h. Finance Cost	4	5	1	9	5	10
	i. Total	**1,393**	**1,335**	**1,136**	**2,728**	**2,401**	**5,277**
3.	Profit/(Loss) from operations before exceptional items (1-2)	449	258	411	707	653	1,155
4.	Exceptional items	-	-	-	-	-	-
5.	Profit/(Loss) before tax (3+4)	449	258	411	707	653	1,155
6.	Tax expense	128	86	117	214	192	332
7.	**Net Profit /(Loss) from after tax (5-6)**	**321**	**172**	**294**	**493**	**461**	**823**
8.	Other Comprehensive Income, net of Income-tax						
	a. i) Items that will not be reclassified to Profit & Loss A/c	-	-	-	-	-	4
	ii) Income-tax relating to items that will not be reclassified to Profit & Loss A/c	-	-	-	-	-	(1)
	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	-	-	-	-	-	3
9.	Total Comprehensive Income for the period (7+8)	**321**	**172**	**294**	**493**	**461**	**826**
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	11.67	6.26	10.69	17.93	16.75	29.85
	(a) Diluted	11.67	6.26	10.69	17.93	16.75	29.85

D. BASU & CO. KOLKATA Chartered Accountants

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(INR in Lacs)

Statement of Assets & Liabilities	As at 30.09.2024 (Un-Audited)	As at 31.03.2024 (Audited)
ASSETS		
Non Current Assets		
Property, Plant & Equipments	1,111	1,160
Other Intangible Assets	1	1
Capital Work in Progress	296	23
Other Financial Assets	45	52
	1,453	1,236
Current Assets		
Inventories	1,628	1,441
Financial Assets		
Investments	477	262
Trade Receivables	1,671	1,617
Cash & Cash Equivalents	250	645
Other Bank Balances	441	449
Other Financial Assets	100	83
Other Current Assets	916	410
Current Tax Assets	59	92
	5,542	4,999
TOTAL ASSETS	**6,995**	**6,235**
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	276	276
Other Equity	5,125	4,719
	5,401	4,995
Non Current Liabilities		
Provisions	72	74
Deferred Tax Liability	89	73
	161	147
Current Liabilities		
Financial Liabilities		
Borrowings	368	116
Trade Payables	501	412
Other Financial Liabilities	379	349
Provisions	173	208
Other Current Liabilities	12	8
	1,433	1,093
TOTAL EQUITY & LIABILITIES	**6,995**	**6,235**

D. BASU & CO. ★ KOLKATA ★ Chartered Accountants

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(INR in Lacs)

Statement of Cash Flow	As at 30.09.2024 [Un-Audited]	As at 31.03.2024 [Audited]
(A) Cash flow from operating activities		
Profit/ (Loss) before tax	707	1,155
Adjustments for :		
Depreciation and amortisation	59	116
Finance cost	9	10
Interest income	(14)	(31)
Dividend	(1)	(1)
Provisions and Liabilities no longer required written back	(20)	(23)
Loss / (Profit) in Reinstatement of Investment	(13)	(17)
Loss / (Profit) in sale / discard of fixed assets	-	(5)
Capital Subsidy Received	(5)	(9)
Operating cash flow before working capital changes	722	1,195
Adjustments for :		
Trade receivables, loans and advances and other current assets	(569)	(317)
Inventories	(187)	163
Trade payable, provisions and other liabilities	104	22
	70	1,063
Less : Direct Taxes paid	(164)	(397)
Net Cash provided by/ (used in) operating activities	**(94)**	**666**
(B) Cash flow from investing activities		
Purchase of fixed assets (including net movement in capital WIP)	(284)	(63)
Proceeds from disposal of fixed assets	-	6
Investment in Mutual funds	(200)	-
(Investment)/Maturity in term deposit with bank (net)	10	(22)
Interest received	14	31
Net cash provided by/ (used in) investing activities	(460)	(48)
C. Cash flow from financing activities		
Borrowings	251	(55)
Finance cost paid	(8)	(10)
Dividend Paid	(83)	(55)
	160	(120)
Net increase in cash and cash equivalents (A+B+C)	(394)	498
Cash and cash equivalents - opening balance	644	146
Cash and cash equivalents - closing balance	250	644

D. BASU & CO. ★ Chartered Accountants ★ KOLKATA

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 17th October 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.

For Assam Carbon Products Limited

ASSAM CARBON PRODUCTS LTD. Kolkata-1

Jayant Kumar
Executive Director
DIN : 10046705

Guwahati
October 17, 2024

D. BASU & CO. KOLKATA Chartered Accountants