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 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors on 7th February 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

Ashis Ranjan Maitra

D. BASU & Co. KOLKATA Chartered Accountants

[Ashis Ranjan Maitra]
Partner
Membership No : 056520
UDIN: 25056520BMIGDS8170

Place: Kolkata
Date: 7 February, 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 31 December 2024

	Particulars	Three months ended			Nine Months ended		Year Ended
		31-12-2024 (Un-Audited)	30-09-2024 (Un-Audited)	31-12-2023 (Un-Audited)	31-12-2024 (Un-Audited)	31-12-2023 (Un-Audited)	31st March 2024 (Audited)
1.	Income from Operations						
	a) Revenue from Operations	1,550	1,779	1,338	4,890	4,328	6,264
	b) Other Income	48	63	35	143	99	168
	Total Income (a) + (b)	**1,598**	**1,842**	**1,373**	**5,033**	**4,427**	**6,432**
2.	Expenditure						
	a. Cost of materials consumed	472	730	385	1,729	1,357	2,108
	b. Purchase of stock-in-trade	-	-	-	-	6	6
	c. Changes in inventories of FG, WIP & stock in trade	(103)	(207)	14	(288)	(72)	52
	d. Employee benefit expenses	350	353	284	1,004	870	1,222
	e. Energy Consumption	148	155	117	424	387	547
	f. Depreciation and amortisation expense	30	29	29	89	87	116
	g. Other expenses	387	329	294	1,045	884	1,216
	h. Finance Cost	12	4	2	21	7	10
	i. Total	**1,296**	**1,393**	**1,125**	**4,024**	**3,526**	**5,277**
3.	Profit/(Loss) from operations before exceptional items(1-2)	302	449	248	1,009	901	1,155
4.	Exceptional items	-	-	-	-	-	-
5.	Profit/(Loss) before tax (3+4)	302	449	248	1,009	901	1,155
6.	Tax expense	95	128	65	309	257	332
7.	Net Profit /(Loss) from after tax (5-6)	**207**	**321**	**183**	**700**	**644**	**823**
8.	Other Comprehensive Income, net of Income-tax						
	a. i) Items that will not be reclassified to P&L	-	-	-	-	-	4
	ii) Income tax relating to items not reclassified to P&L	-	-	-	-	-	(1)
	b. i) Items that will be reclassified to P&L	-	-	-	-	-	-
	ii) Income tax relating to items classified to P&L	-	-	-	-	-	-
	Total Other Comprehensive Income, net of Income-tax	-	-	-	-	-	3
9.	Total Comprehensive Income for the period (7+8)	**207**	**321**	**183**	**700**	**644**	**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	7.44	11.67	6.59	25.37	23.34	29.85
	(a) Diluted	7.44	11.67	6.59	25.37	23.34	29.85

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 7th Feb 2025.

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 LTD. Kolkata-1

Kolkata
February 7, 2025

Rakesh Himatsingka
Chairman
DIN : 00632156