ASSAM CARBON PRODUCTS LTD

MANUFACTURER OF ELECTRICAL & MECHANICAL
CARBON MATERIALS & COMPONENTS

CORPORATE OFFICE : TEMPLE CHAMBERS, 5TH FLOOR, 6, OLD POST OFFICE STREET, KOLKATA : 700001
Phone : (033) 22487856. E-mail : acplkolkata@ascarbon.com / acpl.compliance@gmail.com
CIN : L23101AS1963PLC001206. Website: www.ascarbon.in

Date: 06.11.2026

The Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range
Kolkata - 700 001

**Sub: Outcome of Board meeting held on 6th November, 2026 (Company Code: 011403)**

Dear Sir/ Madam,

With reference to the captioned subject matter, we would like to inform you that the Board of Directors of the Company at its meeting held today i.e., 6th November, 2026 has *inter-alia* considered and approved the Unaudited Financial Results of the Company for the quarter/half year ended on 30th September, 2026 along with the limited review report of Auditors thereon pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"). The copy of the said financial results along with the limited review report of Auditors are enclosed herewith.

The Meeting of the Board of Directors of the Company commenced at 11:45 a.m. (IST) and concluded at 01:15 p.m. (IST)

Thanking you,

Yours truly,
For **ASSAM CARBON PRODUCTS LTD.**

ASSAM CARBON PRODUCTS LIMITED

**Sujal Dutta**
**(Company Secretary & Compliance Officer)**

**REGISTERED OFFICE & GUWAHATI PLANT**
NARENGI CHANDRAPUR ROAD
BIRKUCHI, NARENGI, GUWAHATI : 781026
Phone : (0361) 2640262, 2640630
Fax : (0361) 2640368
E-mail : acplghy@ascarbon.com

**PATANCHERU PLANT**
PLOT NO. 2, I.D.A., PHASE – I,
PATANCHERU : 502319. TELENGANA
Phone : (08455) 242089, 242091
Fax : (08455) 242237
E-mail : acplpat@ascarbon.com

**L.B. Jha & Co. LLP**
CHARTERED ACCOUNTANTS

F2/2, GILLANDER HOUSE
8, NETAJI SUBHAS ROAD
KOLKATA-700 001
TEL : +91-33-2242 5858/4277
FAX : +91-33-2242 0650
E-mail : lbjha@lbjha.com
Website : www.lbjha.com

Ref: SA/A/40R

**Limited Review Report**

**To**
**The Board of Directors**
**Assam Carbon Products Limited**

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of Assam Carbon Products Limited ("the Company"), for the quarter and half year ended September 30, 2026.

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, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone 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 L.B. Jha & Co.,LLP
Chartered Accountants
Firm Registration No: 301088E/E300295

L. B. JHA & CO. LLP * Chartered Accountants *

(K. K. Rajgaria)
Partner
Membership Number: 056059
**UDIN: 26056059JBDHPZ1839**

Place: Kolkata
Date: 06.11.2026

**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**

*(₹ in Lacs)*

**Statement of Un-Audited Standalone Financial Results for the quarter and six months ended 30 September 2026**

| | Particulars | Three months ended | | | Six months ended | | Year Ended 31st March 2026 (Audited) |
|---|---|---|---|---|---|---|---|
| | | 30-09-2026 (Un-Audited) | 30-06-2026 (Un-Audited) | 30-09-2025 (Un-Audited) | 30-09-2026 (Un-Audited) | 30-09-2025 (Un-Audited) | |
| 1. | Income from Operations | | | | | | |
| | a) Revenue from Operations | 2,037 | 2,035 | 2,038 | 4,072 | 3,932 | 7,989 |
| | b) Other Income | 7 | 26 | 26 | 33 | 50 | 195 |
| | Total Income (a) + (b) | **2,044** | **2,061** | **2,064** | **4,105** | **3,982** | **8,184** |
| 2. | Expenditure | | | | | | |
| | a. Cost of materials consumed | 1,039 | 718 | 696 | 1,757 | 1,507 | 2,760 |
| | b. Purchase of stock-in-trade | - | 1 | - | 1 | - | 1 |
| | c. Changes in inventories of FG, WIP & stock in trade | (361) | (129) | (265) | (490) | (523) | (989) |
| | d. Employee benefit expenses | 391 | 389 | 361 | 780 | 726 | 1,501 |
| | e. Energy Consumption | 185 | 225 | 184 | 410 | 334 | 678 |
| | f. Finance Cost | 38 | 12 | 12 | 50 | 22 | 56 |
| | g. Depreciation and amortisation expense | 66 | 39 | 31 | 105 | 62 | 129 |
| | h. Other expenses | 491 | 597 | 595 | 1,088 | 1,002 | 2,084 |
| | i. Total Expenditure | **1,849** | **1,852** | **1,614** | **3,701** | **3,130** | **6,220** |
| 3. | Profit/(Loss) from operations before exceptional items (1-2) | 195 | 209 | 450 | 404 | 852 | 1,964 |
| 4. | Exceptional items | - | - | - | - | - | 106 |
| 5. | Profit/(Loss) before tax (3+4) | 195 | 209 | 450 | 404 | 852 | 1,858 |
| 6. | Tax expense | (2) | 96 | 86 | 94 | 176 | 469 |
| 7. | Net Profit /(Loss) from after tax (5-6) | **197** | **113** | **364** | **310** | **676** | **1,389** |
| 8. | Other Comprehensive Income | | | | | | |
| | a. i) Items not reclassified to P & L | 1 | - | - | 1 | - | 8 |
| | ii) Income tax relating to items not reclassified to P&L (*) | - | - | - | - | - | (2) |
| | b. i) Items reclassified to P & L | - | - | - | - | - | - |
| | ii) Income tax relating to items reclassified to P&L | - | - | - | - | - | - |
| | Total Other Comprehensive Income, net of Income tax | 1 | - | - | 1 | - | 6 |
| 9. | Total Comprehensive Income for the period (7+8) | **198** | **113** | **364** | **311** | **676** | **1,395** |
| 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 | 7.18 | 4.09 | 13.19 | 11.27 | 24.51 | 50.42 |
| | (a) Diluted | 7.18 | 4.09 | 13.19 | 11.27 | 24.51 | 50.42 |

(*) Amount is below the rounding off norms adopted by the Company

J. JHA & CO. LLP * Guwahati *

ASSAM CARBON PRODUCTS LTD. * ASSAM * Kolkata-1

| Statement of Assets & Liabilities | As at 30.09.2026 (Un-Audited) | As at 31.03.2026 (Audited) |
|---|---|---|
| **ASSETS** | *₹ Lacs* | *₹ Lacs* |
| **Non Current Assets** | | |
| Property, Plant & Equipments | 2,855 | 1,308 |
| Capital Work in Progress | 118 | 1,692 |
| Other Intangible Assets (*) | - | - |
| Financial Assets | | |
| Other Financial Assets | 72 | 68 |
| Other Non Current Assets | 59 | 1,193 |
| | 3,104 | 4,261 |
| **Current Assets** | | |
| Inventories | 3,932 | 3,578 |
| Financial Assets | | |
| Trade Receivables | 1,374 | 1,972 |
| Cash & Cash Equivalents | 317 | 224 |
| Bank Balances other than above | 20 | 13 |
| Other Financial Assets | 55 | 52 |
| Other Current Assets | 1,611 | 477 |
| | 7,309 | 6,316 |
| ***TOTAL ASSETS*** | **10,413** | **10,577** |
| **EQUITY & LIABILITIES** | | |
| **Equity** | | |
| Equity Share Capital | 276 | 276 |
| Other Equity | 7,062 | 6,867 |
| | 7,338 | 7,143 |
| **Non Current Liabilities** | | |
| Financial Liabilities | | |
| Borrowings | 565 | 661 |
| Provisions | 164 | 124 |
| Deferred Tax Liabilities (Net) | 45 | 46 |
| | 774 | 831 |
| **Current Liabilities** | | |
| Financial Liabilities | | |
| Borrowings | 1,135 | 922 |
| Trade Payables | | |
| Due to Micro and Small Enterprises | 8 | 19 |
| Due to Other than Micro and Small Enterprises | 286 | 565 |
| Other Financial Liabilities | 580 | 707 |
| Other Current Liabilities | 15 | 19 |
| Provisions | 136 | 171 |
| Current Tax Liabilities (Net) | 141 | 200 |
| | 2,301 | 2,603 |
| ***TOTAL EQUITY & LIABILITIES*** | **10,413** | **10,577** |

(*) Amount is below the rounding off norms adopted by the Company

ASSAM CARBON PRODUCTS LTD. Kolkata-1

L. B. JHA & CO. LLP Chartered Accountants

| Statement of Cash Flow | As at 30.09.2026 (Un-Audited) | As at 30.09.2025 (Un-Audited) |
|---|---|---|
| | ₹ Lacs | ₹ Lacs |
| **(A) Cash flow from operating activities** | | |
| Profit/ (Loss) before tax and exceptional items | 404 | 852 |
| Adjustments for : | | |
| Depreciation and amortisation | 105 | 62 |
| Finance cost | 50 | 22 |
| Interest income | (1) | - |
| Dividend | - | - |
| Provisions and Liabilities no longer required written back | - | (7) |
| Loss / (Profit) on sale of Investment | - | (5) |
| Loss / (Profit) in sale / discard of fixed assets | 2 | 5 |
| Capital Subsidy Received | (5) | (5) |
| Operating cash flow before working capital changes | 555 | 924 |
| Adjustments for : | | |
| Trade receivables, loans & adv. & other current assets | 594 | 426 |
| Inventories | (355) | (227) |
| Trade payable, provisions and other liabilities | (230) | 29 |
| | 564 | 1,152 |
| Exceptional items | - | - |
| Less : Direct Taxes paid | (154) | (138) |
| Net Cash provided by/ (used in) operating activities | **410** | **1,014** |
| **(B) Cash flow from investing activities** | | |
| Purchase of fixed assets (incl. net mov. in capital WIP) | (82) | (681) |
| Advance for Purchase of Land | - | (1,193) |
| Proceeds from disposal of fixed assets | 7 | 3 |
| Investment in Mutual funds | - | 499 |
| (Investment) / Maturity in term deposit with bank (Net) | (16) | (12) |
| Interest received | 1 | - |
| Net cash provided by/ (used in) investing activities | (90) | (1,384) |
| **C. Cash flow from financing activities** | | |
| Borrowings | (96) | 136 |
| Cash Credit | 20 | 334 |
| Finance cost paid | (50) | (22) |
| Dividend Paid | (101) | (83) |
| | (227) | 365 |
| **Net increase in cash and cash equivalents (A+B+C)** | 93 | (5) |
| Cash and cash equivalents - opening balance | 224 | 279 |
| Cash and cash equivalents - closing balance | 317 | 274 |

S. B. KHAITAN & CO. LLP 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 06th November 2026.

2 The Company has incurred capital expenditures amounting to ₹ 1562 Lacs 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 commercial production was declared w.e.f. 10th July 2026.

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**

ASSAM CARBON PRODUCTS LTD. Kolkata-1

**Rakesh Himatsingka**
*Chairman*
DIN : 00632156

L. B. JHA & CO. LLP Chartered Accountants

Kolkata
November 6, 2026