S. SAMANTA & Co.
Chartered Accountants

8/2, Kiran Shankar Roy Road, 3rd Floor
***Room No.26,* Kolkata : 700 101**

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 2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors on 27th July 2026. 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 **S. Samanta & Company**
Chartered Accountants
Firm's Registration No.: 305020E

S. SAMANTA & CO. Kolkata FRN 305020E Chartered Accountants

[C N Chatterjee]
Partner
Membership No : 302082

Place: Kolkata
Date: 27 July, 2026

UDIN - 26302082HHKEUHH2322
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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 ended 30 June 2026

	Particulars	Three months ended			Year Ended 31st March 2026 (Audited)
		30-06-2026 (Un-Audited)	31-03-2026 (Audited) Balancing Figure	30-06-2025 (Un-Audited)	
1.	Income from Operations				
	a) Revenue from Operations	2,035	2,368	1,894	7,989
	b) Other Income	26	21	24	195
	Total Income (a) + (b)	**2,061**	**2,389**	**1,918**	**8,184**
2.	Expenditure				
	a. Cost of materials consumed	718	583	811	2,760
	b. Purchase of stock-in-trade	1	1	-	1
	c. Changes in inventories of FG, WIP & stock in trade	(129)	(149)	(258)	(989)
	d. Employee benefit expenses	389	422	365	1,501
	e. Energy Consumption	225	184	150	678
	f. Depreciation and amortisation expense	39	36	31	129
	g. Other expenses	597	613	407	2,084
	h. Finance Cost	12	16	21	56
	i. Total	**1,852**	**1,706**	**1,527**	**6,220**
3.	Profit/(Loss) from operations before exceptional items (1-2)	209	683	391	1,964
4.	Exceptional items	-	105	-	106
5.	Profit/(Loss) before tax (3+4)	209	578	391	1,858
6.	Tax expense	96	159	90	469
7.	Net Profit /(Loss) from after tax (5-6)	**113**	**419**	**301**	**1,389**
8.	Other Comprehensive Income, net of Income-tax				
	a. i) Items not reclassified to P & L	-	8	-	8
	ii) I.tax relating to items not reclassified to P&L	-	(2)	-	(2)
	b. i) Items reclassified to P & L	-	-	-	-
	ii) I.tax relating to items reclassified to P&L	-	-	-	-
	Total Other Comprehensive Income, net of I.tax	-	6	-	6
9.	Total Comprehensive Income for the period (7+8)	**113**	**425**	**301**	**1,395**
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	4.09	15.24	10.94	50.42
	(a) Diluted	4.09	15.24	10.94	50.42

S. SAMANTA & CO. Kolkata FRN 305020E 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 27th July 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

Kolkata
July 27, 2026