L.B. Jha & Co. LLP
CHARTERED ACCOUNTANTS

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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