

TO  
THE BOARD OF DIRECTORS  
INDIA CARBON LIMITED  
NOONMATI,  
GUWAHATI-781020, ASSAM

**Limited Review Report of the Unaudited Financial Results for the quarter ended 30<sup>th</sup> June, 2024.**

We have reviewed the accompanying statement of un-audited financial results of India Carbon Limited ("the Company") for the quarter ended 30<sup>th</sup> June, 2024 ("the statement") being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), 2015 ("the Regulation") as amended, read with SEBI Circular No.CIR/CFD/CMDI/44/2019 dated 29<sup>th</sup> March 2019 ("the Circular").

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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review 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.

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 the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) 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.

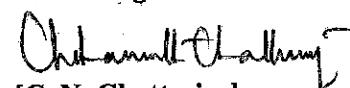
Place: Kolkata

Date: 9<sup>TH</sup> August, 2024



For **S.Samanta & Co.**  
Chartered Accountants

Firm's Registration No.: 305020E

  
[C. N. Chatterjee]  
Partner

Membership No : 302082

UDIN - 24302082BKFSME9216

**INDIA CARBON LIMITED**

Regd. Office : Noonmati, Guwahati 781020, Assam

CIN NO : L23101AS1961PLC001173

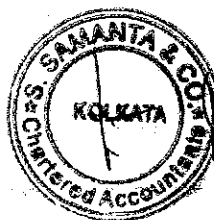
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E-mail : icl@indiacarbonltd.com, Website : www.indiacarbonltd.com

**Statement of Un-audited Financial Results for the Quarter ended 30th June, 2024**

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended			Previous Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	<b>Income</b>				
	a) Revenue from Operations	3,751.01	8,092.43	11,376.74	42,039.12
	b) Other Income	984.29	667.48	1,283.04	3,736.97
	<b>Total Income (a) + (b)</b>	<b>4,735.30</b>	<b>8,759.90</b>	<b>12,659.78</b>	<b>45,776.09</b>
2	<b>Expenses</b>				
	a) Cost of Materials Consumed	3,028.40	5,863.87	7,126.62	30,799.06
	b) Changes in inventories of finished goods	725.31	728.66	4,285.47	6,231.31
	c) Employees benefits expense	252.55	327.32	273.00	1,140.14
	d) Finance Cost	25.58	10.68	205.83	408.87
	e) Depreciation and amortisation expense	52.73	53.47	47.65	224.90
	f) Other Expenses	745.86	789.84	1,121.26	4,277.46
	<b>Total Expenses</b>	<b>4,830.43</b>	<b>7,773.85</b>	<b>13,059.83</b>	<b>43,081.75</b>
3	Profit / (Loss) before exceptional Items (1-2)	(95.13)	986.05	(400.06)	2,694.34
4	Exceptional Items	-	-	-	-
5	Profit / (Loss) before tax (3-4)	(95.13)	986.05	(400.06)	2,694.34
6	Tax Expenses	58.94	(745.15)	179.38	(333.91)
7	Net Profit / (Loss) for the period (5-6)	(154.08)	1,731.20	(579.44)	3,028.25
8	Other Comprehensive Income (Net of Taxes)				
	a. (i) Items that will not be reclassified to profit or loss	7,832.30	654.19	1,612.59	6,648.95
	(ii) Income Tax relating to items that will not be reclassified to profit & loss	(936.74)	(799.30)	-	(799.30)
	b. (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit & loss	-	-	(192.87)	-
9	Total Comprehensive Income (7+8)	6,741.48	1,586.10	840.28	8,877.90
10	Paid up Equity Share Capital (Face value of Rs.10/- each)	265.00	265.00	265.00	265.00
11	Earning (Loss) Per Share of Rs.10 each (Not annualized)				
	(a) 'Basic	Rs. (5.81)	65.33	(21.87)	114.27
	(b) Diluted	Rs. (5.81)	65.33	(21.87)	114.27



**Notes:**

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 9th August, 2024.
2. The Statutory Auditors have carried out a 'Limited Review' of the Financial Results for the Quarter ended 30th June, 2024 as required.
3. These Financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind-AS) prescribed under section 133 of the Companies Act 2013.
4. Figures have been regrouped and rearranged, wherever necessary.

Place : Kolkata

Date : 9th August 2024

For India Carbon Limited



Rakesh Himatsingka

Chairman & Managing Director

DIN : 00632156

