
Chartered Accountants
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Independent Auditor's Review Report on Standalone Unaudited Financial Results of Ace Stone Craft Limited for the quarter ended December 31, 2025, pursuant to (Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
M/s Ace Stone Craft Limited

We have reviewed the accompanying statement of un-audited financial results of M/s Ace Stone Craft Limited ("the company") for the quarter and Nine months ended 31st December 2025, ("the statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 procedure applied to financial data and thus provides 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 on that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the applicable Indian Accounting Standards prescribed under section 133 of Companies Act, 2013 read with relevant rules issued thereunder 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For VBR & Associates
Chartered Accountants
FRN: 013174N


Vijay Bansal
Partner
M.No. 088744
Date: 12/02/2026
Place: New Delhi
UDIN: 26088744PCGDBO3700



Ace Stone Craft Limited

Registered office : Plot No.1210, Mahanadivihar P.O. Nayabazar, Cuttack Cuttack OR 753004

Corporate Office: 03rd Floor, Plot No. B- 103, South City I, Gurugram, Haryana- 122001

CIN No.:L26994OR1992PLC003022, Email: contactus@acestonecraft.com

Statement of Unaudited Standalone Financial Results for 3rd Qtr of the FY 2025-26 ended on 31.12.2025

S.No	Particulars	Quarter Ended		Nine Months Ended		(Rs. In Thousand)
		31.12.2025 (Un-Audited)	30.09.2025 (Un-Audited)	31.12.2024 (Un-Audited)	31.12.2025 (Un-Audited)	31.12.2024 (Un-Audited)
I	Revenue from Operations					
II	Other Income:	2,237.19	2,083.28	1,957.44	6,367.85	6,203.60
III	Total Income (I + II)	2,237.19	2,083.28	1,957.44	6,367.85	8,134.54
IV	Expenses					
	(a) Employee benefits expense	673.22	636.93	750.61	2,062.75	2,875.85
	(b) Depreciation and amortization expense	125.00	125.00	125.00	375.00	385.73
	(c) Other expenses	748.83	595.76	506.69	1,871.39	511.13
	Total Expenses	1,547.04	1,357.69	1,382.30	4,309.14	4,964.91
V	Profit before exceptional items and tax (III - IV)	690.15	725.59	575.15	2,058.72	1,238.69
VI	Exceptional Items	-	-	-	-	-
VII	Profit before tax (V - VI)	690.15	725.59	575.15	2,058.72	1,238.69
VIII	Tax expense:					
	(1) Current Tax					
	(2) Earlier Period Tax	179.44	188.65	149.54	548.08	321.88
	(3) Deferred Tax				12.82	(44.17)
IX	Profit (Loss) for the period from continuing operations (VII - VIII)	510.71	536.94	425.61	1,523.45	916.81
X	Profit/(loss) from discontinuing operations	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-
XII	Profit/(loss) from Discontinuing operations (after tax) (X-XI)	-	-	-	-	-
XIII	Profit (Loss) for the period (IX + XII)	510.71	536.94	425.61	1,523.45	916.81
XIV	Other Comprehensive Income	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)	510.71	536.94	425.61	1,523.45	916.81
XVI	Earnings per equity share (for continuing operation):					
	(1) Basic	0.02	0.02	0.02	0.06	0.04
	(2) Diluted	0.02	0.02	0.02	0.06	0.05
XVII	Earnings per equity share (for discontinuing operation):					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XVIII	Earnings per equity share (for discontinuing & continuing operation):					
	(1) Basic	0.02	0.02	0.02	0.06	0.04
	(2) Diluted	0.02	0.02	0.02	0.06	0.05

- Notes:
- The above Financial Results are prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (IND AS) as notified under the Companies (Indian Accounting Standard) Rules, 2015 read with Section 133 of Companies Act, 2013 and Regulation 33 of SEBI(Listing Obligation and Disclosure Requirements) Regulation, 2015.
 - The above Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective Meetings held on 12th February 2026.
 - Limited Review Report for the Financial Results of 03rd Quarter of the FY 2025-26 ended on 31st December, 2025 as required under Regulation 33 of SEBI(LODR), 2015 has been carried out by M/s VBR & Associates Statutory Auditors of the Company.
 - The operation of the Company is considered as a single segment, hence segment reporting as defined in accounting Standard 17 is not applicable.
 - Previous year/quarter figures have been regrouped /rearranged wherever found necessary.

For and on behalf of Board of Directors of
Ace Stone Craft Limited


Ashutosh Goel
 Managing Director
 DIN: 06420478


Chetan Sharma
 Director
 DIN: 08204492

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