

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE UNAUDITED QUARTERLY FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (as amended) TO THE BOARD OF DIRECTORS OF ACE STONE CRAFTS LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **ACE STONE CRAFT LIMITED** (the "Company"), for the quarter ended June, 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 amended ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Attention is drawn to the fact that the figures for the three months ended 31 March 2025 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the afore said Indian Accounting Standard and other accounting principles generally accepted in India, 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 GSPT & Associates LLP
Chartered Accountants*

FRN: 029722N/N500401



(Gaurav Garg)

Partner

M No.: 539166

UDIN: 25539166BMHJKN7145

Date: 14.08.2025

Place: New Delhi

Ace Stone Craft Limited

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

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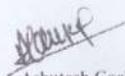
Statement of Unaudited Standalone Financial Results for 1st Qtr of the FY 2025-26 ended on 30.06.2025

S.No	Particulars	Quarter Ended			(Rs. in Thousand)
		30.06.2025	31.03.2025	30.06.2024	Year Ended on
		(Un-Audited)	(Un-Audited)	(Un-Audited)	31.03.2025
I	Revenue from Operations	-	-	-	-
II	Other Income:	2,047.38	1,930.93	2,211.68	8,134.54
III	Total Income (I + II)	2,047.38	1,930.93	2,211.68	8,134.54
IV	Expenses				
	(a) Employee benefits expense	752.60	762.10	1,121.69	3,645.82
	(b) Depreciation and amortization expense	125.00	125.40	130.37	511.13
	(c) Other expenses	526.80	623.46	547.08	2,318.92
	Total Expenses	1,404.40	1,510.96	1,799.14	6,475.87
V	Profit before exceptional items and tax (III - IV)	642.98	419.97	412.54	1,658.66
VI	Exceptional items	-	-	-	-
VII	Profit before tax (V - VI)	642.98	419.97	412.54	1,658.66
VIII	Tax expense:				
	(1) Current Tax	179.99	59.10	107.26	450.82
	(2) Earlier Period Tax	-	-	-	(44.17)
	(3) Deferred Tax	(12.82)	(25.68)	-	(25.68)
IX	Profit (Loss) for the period from continuing operations (VII - VIII)	475.81	386.55	305.28	1,277.69
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)	475.81	386.55	305.28	1,277.69
XIV	Other Comprehensive Income	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)	475.81	386.55	305.28	1,277.69
XVI	Earnings per equity share (for continuing operation):				
	(1) Basic	0.02	0.02	0.01	0.05
	(2) Diluted	0.02	0.02	0.01	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	0.01	0.05
	(2) Diluted	0.02	0.02	0.01	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 14th August 2025.
- Limited Review Report for the Financial Results of 01st Quarter of the FY 2025-26 ended on 30th June, 2025 as required under Regulation 33 of SEBI (LODR), 2015 has been carried out by the 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