

Ace Stone Craft Limited

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

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

Standalone Statement of Unaudited Financial Results for 3rd Quarter ended on 31.12.2024

(Amount in Lakhs)

S.No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	-	-	-	-	-	-
II	Other Income	19.57	20.34	19.59	62.04	65.93	87.53
III	Total Income (I + II)	19.57	20.34	19.59	62.04	65.93	87.53
IV	Expenses						
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expense	7.51	10.04	11.44	20.76	34.91	45.26
	(e) Finance Costs	-	-	-	-	-	-
	(f) Depreciation and amortization expense	1.25	1.30	1.30	3.86	3.91	5.21
	(g) Other expenses	5.07	6.50	6.51	17.02	19.36	25.32
	Total Expenses	13.82	17.84	19.25	49.64	58.18	75.80
V	Profit before exceptional and tax (III - IV)	5.75	2.50	0.34	12.40	7.75	11.73
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before exceptions items and tax (V - VI)	5.75	2.50	0.34	12.40	7.75	11.73
VIII	Tax expense:						
	(1) Current Tax	1.50	0.65	0.09	3.22	2.02	3.41
	(2) Earlier Period Tax	-	-	-	-	2.76	2.76
	(3) Deferred Tax	-	-	-	-	-	0.89
IX	Profit (Loss) for the period from continue operations (VII-VIII)	4.26	1.85	0.25	9.18	2.97	5.47
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)	4.26	1.85	0.25	9.18	2.97	5.47
XIV	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive income for the period	4.26	1.85	0.25	9.18	2.97	5.47
XVI	Earnings per equity share (for continue operation):						
	Basic (Rs.)	0.02	0.01	0.00	0.04	0.01	0.02
	Diluted (Rs.)	0.02	0.01	0.00	0.04	0.01	0.02
XVII	Earnings per equity share (for discontinued operation):						
	Basic (Rs.)	-	-	-	-	-	-
	Diluted (Rs.)	-	-	-	-	-	-
XVIII	Earning per equity share (for discontinued & continue operation)						
	Basic (Rs.)	0.02	0.01	0.00	0.04	0.01	0.02
	Diluted (Rs.)	0.02	0.01	0.00	0.04	0.01	0.02

Notes:

- The above results for the 3rd Quarter and year ended of the FY 2024-25 were approved by the Directors in their Board Meeting held on 12th February, 2025, prepared in accordance with Indian Accounting Standards (IND AS) as notified under the Companies (Indian Accounting Standard) Rules, 2015 read with Section 133 of Companies Act, 2013 for preparation of Financial Results of the Company.
- 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, 2025
- Limited Review Report for the Financial Results of 3rd Quarter ended on 31st December, 2024 as required under Regulation 33 of SEBI (LODR), 2015 has been carried out by M/S GSPIT & Associates LLP 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

Date- 12.02.2025
Place: Cuttack, Orissa

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 December, 2024 and for the period from 01st April, 2024 to 31st December, 2024 (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. 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: 25539166BMHJJN3241

Date: 04.02.2025

Place: New Delhi