VBR & ASSOCIATES

CA INDIA

Chartered Accountants
405, Roots Tower, Plot No. 7, District Centre, Laxmi Nagar, Delhi - 110092, Ph. : 011-43042405
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Independent Auditor's Review Report on Standalone Unaudited Financial Results of Ace Stone Craft Limited for the quarter ended June 30, 2026, 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 ended 30th June 2026, ("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)

VBR & ASSOCIATES FRN : 013174N Delhi Chartered

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: 13/08/2026
Place: New Delhi
UDIN: 26088744MIZCFV5910

Ace Stone Craft Limited

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

CIN: L26994OR1992PLC003022 / Website: https://www.acestonecraft.com / Email: contactus@acestonecraft.com

Statement of Unaudited Standalone Financial Results for the Quarter ended on 30th June, 2026

(Rs. In Thousand)

S.No	Particulars	Quarter Ended			Year Ended on
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Un-Audited)	(Audited)*	(Un-Audited)	(Audited)
I	**Revenue from Operations**	2,593.91	2,543.25	2,047.38	8,911.09
II	**Other Income:**				
III	**Total Income (I + II)**	2,593.91	2,543.25	2,047.38	8,911.09
IV	**Expenses**				
(a)	Employee benefits expense	1,013.10	1,030.69	752.60	3,093.44
(b)	Depreciation and amortization expense	125.00	125.00	125.00	500.00
(c)	Other expenses	1,038.64	1,092.58	526.80	2,982.72
	Total Expenses	2,176.74	2,248.27	1,404.40	6,576.16
V	**Profit before exceptional items and tax (III - IV)**	417.18	294.98	642.98	2,334.92
VI	**Exceptional items**	-	-	-	-
VII	**Profit before tax (V – VI)**	417.18	294.98	642.98	2,334.92
VIII	**Tax expense:**				
(a)	Current Tax	108.47	107.65	179.99	655.73
(b)	Earlier Period Tax	-	-	-	-
(c)	Deffered Tax	-	(107.67)	(12.82)	(120.48)
IX	**Profit (Loss) for the period from continuing operations (VII - VIII)**	308.71	295.00	475.81	1,799.67
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)**	308.71	295.00	475.81	1,799.67
XIV	**Other Comprehensive Income/ (Loss) for the period**	-	-	-	-
XV	**Total Comprehensive Income for the period (XIII+XIV)**	308.71	295.00	475.81	1,799.67
XVI	**Paid**				
XVII	**Earnings per equity share (for continuing operation):**				
	(1) Basic	0.01	0.01	0.02	0.08
	(2) Diluted	0.01	0.01	0.02	0.08

Notes:

1	The above Unaudited Financial Results were reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their Meeting held on August 13, 2026. The Statutory Auditors of the Company have conducted a Limited Review of the above Financial Results for the quarter ended June 30, 2026.
2	Financial Results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
3	The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures in respect of full Financial Year ended March 31, 2026 and the published Unaudited year to date figures up to nine months ended December 31, 2025.
4	The Results can also be viewed at our website https://www.acestonecraft.com/ and on the website of MSE where the Company's shares are listed at https://mseindia.com/. Any query/clarification from investors can be sent on email at contactus@acestonecraft.com.

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

Chetan Sharma
Director
DIN: 08204492

Date: 13.08.2026
Place: Jalandhar, Punjab