ASSOCIATED CERAMICS LIMITED

17, GANESH CHANDRA AVENUE,4TH FLOOR
KOLKATA – 700013
PH.NO-033 22367358
Email: assockd@rediffmail.com
CIN : L26919WB1970PLC027835
Website:www.associatedceremics.com

Date: 14.08.2026

To,
BSE Limited
Department of Corporate Filings,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai – 400 001

Sub: Submission of disclosure pursuant to SEBI (LODR) Regulations, 2015 for the quarter ended 30th June, 2026.

Ref: Associated Ceramics Limited (Scrip Code: 531168)

Dear Sir / Madam,

With reference to above, please find enclosed herewith the following documents in compliance with SEBI (LODR) Regulations, 2015:

1. **Un-Audited Financial Results** for the quarter ended 30th June, 2026 as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.
2. **Limited Review Report** by the Statutory Auditors on Un-Audited Financial Results for the quarter ended 30th June, 2026 as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.

The Board Meeting commenced at 5:00 pm and concluded at 8:00 pm.

Please acknowledge the receipt.

Thanking You,

Yours Faithfully,

For Associated Ceramics Limited

FOR ASSOCIATED CERAMICS LTD
Director

Arun Agarwal
Managing Director
DIN: 01660148

Encl: as above

SANJAY GULAB & CO.
Chartered Accountants

2944/3, Shyam Chamber, Top Floor
Chuna Mandi, Paharganj, New Delhi-110055
Phone : 011-43041262
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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UN-AUDITED STANDALONE QUARTERLY FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER ENDED JUNE 30, 2026.

TO
THE BOARD OF DIRECTORS OF
ASSOCIATED CERAMICS LIMITED

1. We have reviewed the accompanying statement of un-audited standalone financial results of ASSOCIATED CERAMICS LIMITED (the 'Company') for the quarter ended June 30, 2026 ("the statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

2. This Statement which is the responsibility of the Company's management and approved by the Board of Directors of the company at their meeting held on August 14, 2026, has been prepared in accordance with the recognition and measurement principles laid down in 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 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 Statement are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of un-audited standalone financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 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.

Our conclusion on the statement is not modified in respect of the above matter.

For SANJAY GULAB & CO
Chartered Accountants
Firm Regn No.: 012598N

SANJAY GULAB & CO. INDIA FRN:012598N New Delhi Chartered Accountants

Ratnesh K Singh

CA RATNESH KUMAR SINGH
Partner
M. N.:- 0516695
UDIN: 26516695PKPBVY6320
Place: New Delhi
Date: August 14th, 2026

~~XXXXXX~~ Second Office : 361, 3rd Floor, Agarwal Metro Heights, Netaji Subhash Place
Pitampura, Delhi-110034, Phone : 011-49128881

ASSOCIATED CERAMICS LIMITED
17, Ganesh Chandra Avenue, 4th Floor, Kolkata-700 013
CIN: L26919WB1970PLC027835

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026

(₹ in Lakhs)

Part I

Particulars	Quarter Ended on			Year Ended
	30-06-2026	31-03-2026	30-06-2025	31-03-2026
	Unaudited	Audited	Unaudited	Audited
I. Revenue From operations	906.30	924.74	1,281.07	4,440.00
II. Other Income	2.75	18.56	17.39	57.59
III. Total Income (I + II)	**909.05**	**943.30**	**1,298.46**	**4,497.59**
IV. Expenses				
Cost of Materials Consumed	653.60	553.94	669.12	2,227.57
Purchase of Stock-in-trade	39.71	77.61	37.37	185.76
Changes in Inventories of Finished Goods, Stock-in-trade & work in progress	(162.10)	(13.89)	98.55	238.72
Employee Benefit Expenses	118.98	276.10	117.00	650.75
Finance Costs	3.75	2.36	6.01	17.58
Depreciation and Amortisation Expenses	70.14	53.87	82.00	303.27
Other expenses	131.07	25.00	191.08	602.49
Total Expenses (IV)	**855.15**	**974.99**	**1,201.12**	**4,226.13**
V. Profit/(loss) before exceptional items and tax (I-IV)	53.91	(31.69)	97.34	271.46
VI. Exceptional Items	1.00	-	-	-
VII. Profit/ (loss) before Tax (V-VI)	**54.91**	**(31.69)**	**97.34**	**271.46**
VIII. Tax expense :				
(1) Current tax	(13.82)	6.49	(24.50)	82.78
(2) Deferred tax	-	(19.11)	-	(19.11)
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	**41.09**	**(19.07)**	**72.84**	**207.78**
X. Profit/(loss) from discontinued operations	-	-	-	-
XI. Tax expenses of discontinued operations	-	-	-	-
XII. Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-
XIII. Profit/(loss) for the period (IX+XII)	**41.09**	**(19.07)**	**72.84**	**207.78**
XIV. Other Comprehensive Income				
A. (i) Items that will not be reclassified to profit or loss	-	-	-	-
- Remeasurement of employees defined benefit plan	-	9.05	-	9.05
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	(2.28)	-	(2.28)
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)	**41.09**	**(12.29)**	**72.84**	**214.56**
XVI. Earnings per equity share (for continuing operation):				
(1) Basic	2.01	(0.93)	3.56	10.16
(2) Diluted	2.01	(0.93)	3.56	10.16
XVII. Earnings per equity share (for discontinued operation):				
(1) Basic	-	-	-	-
(2) Diluted	-	-	-	-
XVIII. Earning per equity share (for discontinued & continuing operation)				
(1) Basic	2.01	(0.93)	3.56	10.16
(2) Diluted	2.01	(0.93)	3.56	10.16
XIX. Paid-up Equity Share Capital	204.47	204.47	204.47	204.47
Face value of Equity Share Capital	10.00	10.00	10.00	10.00
XX. Other Equity (Reserves excluding Revaluation Reserves)	-	-	-	2,344.91

FOR ASSOCIATED CERAMICS LTD

Director

Segment wise Revenue, Results and Capital Employed for the Quarter & Year ended on 30th June, 2026

(₹ in Lakhs)

Particulars	Quarter Ended on			Year Ended
	30-06-2026	31-03-2026	30-06-2025	31-03-2026
	Unaudited	Audited	Unaudited	Audited
Segment Revenue	882.26	909.09	1,257.73	4,385.71
a) Refractory Items	24.04	21.45	23.34	79.49
b) Solar Energy	2.75	12.76	17.39	32.38
c) Unallocated income	909.05	943.30	1,298.46	4,497.59
Total Segment Revenue	-	-	-	-
Less: Inter segment revenue	**909.05**	**943.30**	**1,298.46**	**4,497.59**
Revenue From operations				
Segment Results	39.92	(39.67)	95.90	238.63
a) Refractory Items	18.73	10.34	7.45	50.41
b) Solar Energy	**58.65**	**(29.33)**	**103.35**	**289.04**
Total Segment Results	3.75	2.36	6.01	17.58
Less: Interest	-	-	-	-
Less: Other Unallocated expenses/ (income)	**54.91**	**(31.69)**	**97.34**	**271.46**
Profit/(loss) before exceptional items and tax	-	-	-	-
Exceptional Items	**54.91**	**(31.69)**	**97.34**	**271.46**
Profit/ (loss) before tax	(13.82)	139.97	(24.50)	63.67
Less: Tax expense	**41.09**	**108.28**	**72.84**	**335.13**
Profit/ (loss) after tax	-	-	-	-
Share of profit from Associates	**41.09**	**108.28**	**72.84**	**335.13**
Profit/(loss) for the period				
Segment assets:	3,493.76	3,733.83	3,442.03	3,733.83
a) Refractory Items	182.93	188.24	212.20	188.24
b) Solar Energy		-	-	-
c) Unallocable	**3,676.69**	**3,922.07**	**3,654.24**	**3,922.07**
Segment liability:	1,048.39	1,348.68	1,198.07	1,348.68
a) Refractory Items	-	-	-	-
b) Solar Energy	-	-	-	-
c) Unallocable	**1,048.39**	**1,348.68**	**1,198.07**	**1,348.68**
Capital employed:	2,445.37	2,385.15	2,243.97	2,385.15
a) Refractory Items	182.93	188.24	212.20	188.24
b) Solar Energy	-	-	-	-
c) Unallocable	**2,628.30**	**2,573.39**	**2,456.17**	**2,573.39**
Total				

Part II

Select Information for the Quarter and three Months ended on 30th June 2026

Particulars	Quarter Ended on			Year Ended
	30-06-2026	31-03-2026	30-06-2025	31-03-2026
	Unaudited	Unaudited	Unaudited	Audited
A. PARTICULARS OF SHAREHOLDING				
1 Public shareholdings	913350	913350	913350	913350
1 Public shareholdings	44.67%	44.67%	44.67%	44.67%
- % of Shareholdings				
2 Promoters and promoter group shareholding				
a) Pledged/Encumbered	-	-	-	-
Number of shares	-	-	-	-
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-
Percentage of shares (as a % of the total share capital of the Company)				
b) Non-encumbered	1131380	1131380	1131380	1131380
Number of shares	100%	100%	100%	100%
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	55.33%	55.33%	55.33%	55.33%
Percentage of shares (as a % of the total share capital of the Company)				

Investors Complaint	NIL
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed off during the quarter	NIL
Remaining unresolved at the end of the quarter	

Notes:

1.The above unaudited standalone Financial Results after review of the Audit Committee were approved by the Board of Directors at its meeting held on **14th August 2026**. The Statutory Auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no qualifications in the audit report.

2. The above standalone financial results for the quarter ended June 30, 2026 are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under section 133 of Companies Act , 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

3.No Investors complaint remains pending at the quarter ended on 30th June, 2026.

4.The figures for the corresponding previous period have been regrouped/rearranged wherever necessary, to confirm to Current Year's classification.

5.Deferred Tax Liability, if any will be considered at year end.

6.The above financial results are also available on the Company's website www.associatedceremics.com and BSE Limited's website www.bseindia.com.

By order of the Board
For ASSOCIATED CERAMICS LIMITED

FOR ASSOCIATED CERAMICS LTD.

ARUN AGARWAL
Director
DIN: 01660148

Director

Place: Chirkunda
Date: 14-08-2026