

# CARBON SPECIALITIES LIMITED

DOSI BHAWAN, PALTAN BAZAR, GUWAHATI, ASSAM-781001

Email: carbonspecialities85@gmail.com,

Corporate Identification Number-L65929AS1985PLC002427

14/11/2016

The Manager - Listing,  
The Calcutta Stock Exchange Association Limited  
7, Lyons Range,  
Kolkata

Dear Sir/ Madam,

**Sub: Compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter ended 30.09.2016**

We herewith enclose the following:

1. Unaudited Financial Results for 2<sup>nd</sup> Quarter Ended on 30<sup>th</sup> September 2016, As per Regulation 33 of the Listing Regulations, which was approved in the board meeting of the company held on today i.e. 14<sup>th</sup> November 2016, the meeting started at 4:00 P.M. and concluded at 6.15 p.m.;
2. Copy of extract of financial results required to be published in Newspaper as per Listing Regulations;
3. Limited Review Report

Kindly acknowledge the receipt and oblige.

Thanking You,  
Yours truly,  
For Carbon Specialities Limited



Pankaj Kaya  
(Director)  
DIN-01279883

# CARBON SPECIALITIES LTD.

Regd Office : Dosi Bhawan Palton Bazar, Guwahati, Assam

CIN: L65929AS1985PLC002427

Email id: carbonspecialities85@gmail.com

Website: carbon.net.in

## PART-I STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2016

S.No.	PARTICULARS	QUARTER ENDED			SIX MONTHS ENDED		(Rs. In Lacs)
		30/09/2016 (Unaudited)	30/09/2015 (Unaudited)	30/09/2015 (Unaudited)	30/09/2016 (Reviewed)	30/09/2015 (Reviewed)	31/03/2016 (Audited)
1	<b>Income From Operations</b>						
	(a) Net Sales/Income from Operations (Net of excise duty)	113.82	57.52	84.62	171.33	169.23	453.04
	(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	13.05
	<b>Total Income From Operations (net)</b>	<b>113.82</b>	<b>57.52</b>	<b>84.62</b>	<b>171.33</b>	<b>169.23</b>	<b>466.09</b>
2	<b>Expenditure</b>						
	(a) Purchase of stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Change in Inventory of stock in trade	0.00	0.00	0.00	0.00	0.00	155.95
	(c) Employer Employee Insurance	0.00	75.00	0.00	75.00	75.00	175.00
	(d) Municipal Taxes	0.00	0.00	0.00	0.00	0.00	0.00
	(e) Employee Benefit Expenses	45.20	45.20	45.19	90.40	80.38	150.76
	(f) Depreciation and amortization	0.00	0.00	0.00	0.00	0.00	6.21
	(g) Brokerage Paid	0.00	72.63	0.00	72.63	0.00	0.00
	(f) Other Expenditure	18.00	1.12	0.24	19.12	0.30	2.40
	<b>Total Expenditure</b>	<b>63.20</b>	<b>193.95</b>	<b>45.43</b>	<b>257.15</b>	<b>135.68</b>	<b>490.32</b>
3	<b>Profit from Operations before Other Income, Finance Cost &amp; Exceptional Item (1-2)</b>	<b>50.62</b>	<b>-136.43</b>	<b>39.19</b>	<b>-85.82</b>	<b>33.55</b>	<b>-24.23</b>
4	Other Income	0.00	0.00	0.00	0.00	0.00	2.75
5	<b>Profit from Ordinary Activities before Finance Cost &amp; Exceptional Items (3+4)</b>	<b>50.62</b>	<b>-136.43</b>	<b>39.19</b>	<b>-85.82</b>	<b>33.55</b>	<b>-21.48</b>
6	Finance Cost	1.03	1.12	0.00	2.15	0.00	0.65
7	<b>Profit from Ordinary Activities after Finance Cost but before Exceptional Items (5-6)</b>	<b>49.59</b>	<b>-137.55</b>	<b>39.19</b>	<b>-87.97</b>	<b>0.00</b>	<b>-22.13</b>
8	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
9	<b>Profit/ Loss from Ordinary Activities before tax (7+8)</b>	<b>49.59</b>	<b>-137.55</b>	<b>39.19</b>	<b>-87.97</b>	<b>33.55</b>	<b>-22.13</b>
10	Tax expenses (less MAT Credit)	0.00	0.00	0.00	0.00	0.00	-33.08
11	<b>Net Profit / Loss from Ordinary Activities after tax (9-10)</b>	<b>49.59</b>	<b>-137.55</b>	<b>39.19</b>	<b>-87.97</b>	<b>33.55</b>	<b>10.95</b>
12	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
13	<b>Net Profit / Loss for the period (11-12)</b>	<b>49.59</b>	<b>-137.55</b>	<b>39.19</b>	<b>-87.97</b>	<b>33.55</b>	<b>10.95</b>
14	Paid up equity share capital (Equity Shares of Face Value Rs. 10/- Each fully paid)	555.73	555.73	555.73	555.73	555.73	555.73
15	Reserve excluding Revaluation Reserve as per balance sheet of previous accounting year						2633.16
16	<b>Earning Per Share (not annualized)</b>						
	(a) Basic and diluted EPS before Extraordinary items for the period., for the year to date and for the previous year.	0.89	-2.48	0.71	-1.58	0.60	0.20
	(b) Basic and diluted EPS after Extraordinary items for the period., for the year to date and for the previous year.	0.89	-2.48	0.71	-1.58	0.60	0.20

PART-II SELECT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED 30.09.2016							
A	<b>PARTICULARS OF SHAREHOLDING</b>						
1	<b>Public Shareholding</b>						
	- No. of Shares	850520	850520	850520	850520	850250	850520
	- Percentage of shareholdings	15.30%	15.30%	15.30%	15.30%	15.30%	15.30%
2	<b>Promoters and promoter group Shareholding</b>						
	(a) Pledged/ Encumbered						
	- No. of Shares	NIL	NIL	NIL	NIL	NIL	NIL
	- Percentage of shares( as a % of the total shareholding of promoter & promoter group)	NIL	NIL	NIL	NIL	NIL	NIL
	- Percentage of shares( as a % of the total share capital of the company)	NIL	NIL	NIL	NIL	NIL	NIL
	(b) Non- encumbered						
	- No. of Shares	4706780	4706780	4706780	4706780	4706780	4706780
	- Percentage of shares( as a % of the total shareholding of promoter & promoter group)	100%	100%	100%	100%	100%	100%
	- Percentage of shares( as a % of the total share capital of the company)	84.70%	84.70%	84.70%	84.70%	84.70%	84.70%
B	<b>INVESTOR COMPLAINTS</b>						
							<b>Quarter ended Sep. 30, 2016</b>
	-Pending at the beginning of the quarters						Nil
	-Received during the quarters						Nil
	-Disposed off during the quarters						Nil
	-Remaining unresolved at the end of the quarter						Nil
	-Received during the quarters						Nil
	-Disposed of during the quarters						Nil
	-Remaining unresolved at the end of the quarter						Nil

### Notes to Results:

The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors in their meeting held on Nov. 14, 2016. These results are being published in accordance with the Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation, 2015.

2 Current tax and deferred tax, have been accounted for at the year end.

3 Figures of the previous period/year have been regrouped/reclassified wherever considered necessary.

For Carbon Specialities Ltd.

Pankaj Kaya  
Director  
DIN: 01279883

Date : 14.11.2016  
Place : Guwahati

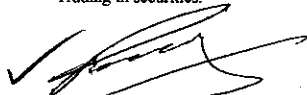
**SEGMENT-WISE REVENUE/RESULTS AND CAPITAL EMPLOYED**

(Rs. In Lacs)

Sl.No	PARTICULARS	QUARTER ENDED			SIX MONTHS ENDED		
		30/09/2016 (Unaudited)	30/09/2016 (Unaudited)	30/09/2016 (Unaudited)	30/09/2016 (Reviewed)	30/09/2016 (Reviewed)	30/09/2016 (Audited)
1	<b>Segment Revenue</b>						
	a) Investment Business	113.82	57.52	84.62	171.34	169.24	252.80
	b) Trading Business	-	-	-	-	-	213.29
	c) Unallocated	-	-	-	-	-	2.75
	<b>Total</b>	<b>113.82</b>	<b>57.52</b>	<b>84.62</b>	<b>171.34</b>	<b>169.24</b>	<b>466.09</b>
	Inter Segment Revenue	-	-	-	-	-	-
	<b>Sales/ Income from Operation</b>	<b>113.82</b>	<b>57.52</b>	<b>84.62</b>	<b>171.34</b>	<b>169.24</b>	<b>466.09</b>
2	<b>Segment Results</b>						
	(Profit before Tax & Finance Cost)						
	a) Investment Business	96.32	(15.12)	84.62	81.20	169.24	252.80
	b) Trading Business	(46.73)	(122.44)	(45.43)	(169.17)	(135.68)	(277.68)
	c) Unallocated	-	-	-	-	-	2.75
	<b>Total Profit Before Tax</b>	<b>49.59</b>	<b>(137.56)</b>	<b>39.19</b>	<b>(87.97)</b>	<b>33.56</b>	<b>(22.13)</b>
3	<b>Capital Employed</b>						
	(Segment Assets-Segment Liabilities)						
	a) Investment Business	1108.72	1135.33	1,278.56	1,108.72	1,278.56	1,462.56
	b) Trading Business	1959.12	1882.92	1,932.94	1,959.12	1,932.94	2,103.95
	c) Unallocated	33.08	33.08	-	33.08	-	33.08
	<b>Total Capital Employed</b>	<b>3100.92</b>	<b>3051.33</b>	<b>3,211.50</b>	<b>3,100.92</b>	<b>3,211.50</b>	<b>3,599.59</b>

The Company has identified two reportable segments viz. Investment Business as Primary and Trading Business in Securities as Secondary segment. Segments have been identified and reported taking in view the different risk and return.

The Primary segment i.e. Investment Business includes Non Current Investments in securities and Investment in Property. The Secondary segment i.e. Trading Business includes Trading in securities.




Date : 14.11.2016  
Place : Guwahati

# CARBON SPECIALITIES LIMITED

## STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lacs)

PARTICULARS	AMOUNT (Rs.)	
	As at 30 Sep 2016 (Unaudited)	As at 31 March 2016 (Audited)
<b>I. EQUITY AND LIABILITIES</b>		
(1) Shareholder's Funds		
(a) Share Capital	555.73	555.73
(b) Reserves and Surplus	2545.19	2,633.16
Sub-total - Shareholder's Fund	3,100.92	3,188.89
(2) Non-Current Liabilities		
(a) Long Term Borrowings	32.58	32.58
(b) Other Long Term Liabilities	361.39	361.39
Sub-total - Non-Current Liabilities	393.97	393.97
(3) Current Liabilities		
(a) Other Current Liabilities	14.29	16.74
(b) Short Term Provisions	-	-
Sub-total - Current Liabilities	14.29	16.74
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>3,509.18</b>	<b>3,599.61</b>
<b>II. ASSETS</b>		
(1) Non-current Assets		
(a) Fixed Asset		
(i) Tangible Asset	84.58	84.58
(b) Deferred Tax asset	33.08	33.08
(c) Non-current Investments	1,462.57	1,462.57
(d) Long Term Loans and Advances	214.76	144.76
Sub-total - Non-current Assets	1,795.00	1,725.00
(2) Current Assets		
(a) Inventories	1,381.54	1,381.54
(b) Cash and Cash Equivalents	254.43	428.05
(c) Short Term Loans and Advances	78.03	64.84
(d) Other Current Assets	0.18	0.18
Sub-total - Current Assets	1714.19	1,874.61
<b>TOTAL - ASSETS</b>	<b>3,509.18</b>	<b>3,599.61</b>
	-	-

  
 Ranley Koj

**CARBON SPECIALITIES LTD.**

Regd Office : Dosi Bhawan Palton Bazar, Guwahati, Assam

CIN: L65929AS1985PLC002427

Email id: carbonspecialities85@gmail.com

Website: carbon.net.in

**EXTRACT OF STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR  
ENDED 30TH SEPTEMBER, 2016**

(Rs. In Lacs)

Sl. No.	PARTICULARS	QUARTER ENDED		HALF YEAR ENDED
		30/09/2016 (Unaudited)	30/09/2015 (Unaudited)	30/09/2016 (Unaudited)
1	Total Income From Operations (net)	113.82	84.62	171.33
2	Net Profit / Loss from Ordinary Activities after tax	49.59	39.19	-87.97
3	Net Profit / Loss for the period after tax (after Extraordinary items)	-87.97	39.19	-87.97
4	Equity share capital	555.73	555.73	555.73
5	Reserve excluding Revaluation Reserve as per balance sheet of previous accounting year	2633.16	2633.16	2633.16
6	Earning Per Share (before and after extraordinary items) (of 10/- each)			
	Basic :	0.89	0.71	-1.58
	Diluted :	0.89	0.71	-1.58
	Note : There is no extraordinary item.			

**Notes to Results:**

- 1 The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange Websites and the website of the company.
- 2 Current tax and deferred tax, shall be accounted for at the year end.
- 3 There are no extraordinary or exceptional item within the meaning of AS 5 issued by the Institute of Chartered Accountants of India

Date : 14.11.2016  
Place : Guwahati

For Carbon Specialities Ltd.

  
Rankaj Kaya  
Director  
DIN: 01279883

# Tandon & Mahendra

CHARTERED ACCOUNTANTS

14/75, GOPAL VIHAR, CIVIL LINES

KANPUR - 208 001

Ph. : (O) 2530991, 2530996

(R) 2550589 (M. Nath)

2544117 (N. Tandon)

FAX : (0512) 2532554

Date .....

To,  
The Board of Directors  
**CARBON SPECIALITIES LIMITED**  
DOSI BHAWAN, PALTAN BAZAR,  
GUWAHATI 781001


## LIMITED REVIEW REPORT

We have reviewed the accompanying statement of unaudited financial results of **CARBON SPECIALITIES LIMITED** for the period ended 30.09.2016. (the statement), except for the disclosure regarding 'Public Shareholding and 'Promoter and Promoter Group Shareholding' which has been traced from the disclosure made by the management and have not reviewed by us. This statement is the responsibility of the Company's 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.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 procedures applied to financial data and thus provide 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 that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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 Disclosures Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **TANDON & MAHENDRA**  
Chartered Accountants

  
(Saurabh Shukla)  
Partner

M. No. 405240  
Kanpur

Date: 14.11.2016  
Place: Kanpur