CARBON SPECIALITIES LIMITED

DOSI BHAWAN, PALTAN BAZAR, GUWAHATI, ASSAM-781001
Email: carbonspecialities85@gmail.com, Contact No. 9839360000
Website: carbon.net.in
Corporate Identification Number-L65929AS1985PLC002427

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

Sub: Compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter ended 31.03.2018

Dear Sir,

We herewith enclose the following:

1. Audited Financial Results for 4th Quarter and financial Year Ended on 31st March 2018, As per Regulation 33 of the Listing Regulations;

2. Copy of extract of financial results required to be published in Newspaper as per Listing Regulations along with statement of Asset & Liabilities;

3. Declaration with respect to audit report with unmodified opinion on annual financial statement for quarter and year ended 31st March, 2018; and

4. Auditor's Report on Quaterly Financial Results and year to date results of the company.

Kindly acknowledge the receipt and oblige.

Thanking You,
Yours truly,
For Carbon Specialities Limited

Prabha Kaya

Prabha Kaya
(Managing Director)
DIN- 00326278

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Statement of Audited Financial Results for the Quarter/Year ended 31st March 2018

	Particulars	Quarter Ended			Year Ended	
		31.03.2018 (Audited)	31.12.2017 (Unaudited)	31.03.2017 (Audited)	31.03.2018 (Audited)	31.03.2017 (Audited)
1.	Revenue From Operation	213.52	239.82	311.15	776.98	596.31
2.	Other Income	0.00	0.00	0.00	0.00	0.00
3.	**Total Income**	**213.52**	**239.82**	**311.15**	**776.98**	**596.31**
4.	**Expenses**					
	a) Purchase of traded goods	0.39	72	0.00	396.39	0.00
	b) Changes in inventories of Finished Goods and Work-in-Progress	71.55	51.49	144.71	(105.88)	144.71
	c) Employee Benefit Expense	220.11	60.20	110.20	355.72	320.81
	d) Finance Costs	0.44	0.54	0.84	2.37	3.91
	e) Depreciation and Amortisation Expense	5.10	4.78	26.42	18.97	26.42
	f) Other Expense	19.51	5.61	7.70	32.36	108.38
	Total Expense	**317.10**	**194.62**	**289.88**	**699.93**	**604.23**
5.	Profit/ (Loss) before Exceptional Items & Tax (3-4)	(103.58)	45.20	21.27	77.05	(7.93)
6.	Exceptional Items (Net)	0.00	0.00	0.00	0.00	0.00
7.	Profit/ (Loss) before Tax (5+6)	(103.58)	45.20	21.27	77.05	(7.93)
8.	Tax Expense					
	a) Current Tax	0.00	11.64	0.00	0.00	0.00
	b) Tax for Earlier Year					
	c) Deferred Tax	(0.07)	(0.44)	(7.87)	(5.50)	(7.87)
9.	Net Profit/ (Loss) after tax (7-8)	(103.51)	34.00	29.14	82.55	(0.06)
10.	Other Comprehensive Income/ (loss) i. Items that will not be reclassified to profit or loss	(55.42)	63.59	43.83	44.55	81.16
	ii. Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
11.	Total Comprehensive Income / (Loss)	(159.00)	97.59	72.97	127.10	81.10
12.	Paid-up Equity Share Capital (Face Value – Rs. 10)	555.73	555.73	555.73	555.73	555.73
13.	Earning Per Share (Not annualised)					
	a) Basic (`)	(1.82)	0.61	0.52	1.48	0.00
	b) Diluted (`)	(1.82)	0.61	0.52	1.48	0.00

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Notes:

1) The Above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30th May, 2018.

2) The Company has for the first time Indian Accounting Standard ("IND AS") from 01st April 2017 with a transition date of 01st April 2016. The financial statements for the quarter and year ended 31st March, 2018 has been prepared in accordance with Companies (Indian Accounting Standards) Rules 2015 as amended by Companies (Indian Accounting Standards) Rules, 2016, prescribed under section 133 of the Companies Act, 2013. The comparative figures for the corresponding quarter and twelve months ended of the previous year have accordingly been restated.

3) The figures of last quarter are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2018 and the unaudited published year-to-date figures up to 31st December, 2017, which was subject to limited review.

4) This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015, (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

5) The format of the above results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 have been modified to comply with requirements of SEBI's Circular No CIR/CFD/FAC/62/2016 dated July 5, 2016, IND AS and Schedule III [Division] to the Companies Act, 2013 applicable to companies that are required to comply with IND AS.

For Carbon Specialties Limited

Pankaj Kaya
(Director)
DIN 01279883

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Segment Wise Revenue, Results, Assets and Liabilities for the year ended31st March 2018

(` in lacs)

	Particulars	Year ended 31st March, 2018 (Audited)	Year ended 31st March, 2017 (Audited)
1	**Segment Revenue**		
	Revenue from Operations		
	a) Trading	321.71	197.33
	b) Investments	455.18	398.98
	Net Sales/Income from operations	**776.89**	**596.31**
2	**Segment Results**		
	Profit/(Loss) Before Finance Cost & Tax		
	a) Trading	(364.38)	(300.84)
	b) Investments	443.71	296.83
	Total	79.33	(4.01)
	Less :		
	i) Finance Cost	2.37	3.91
	ii) Unallocable Expenses net of Unallocable Income		
	Profit/(Loss) Before Tax	**76.96**	**(7.93)**
3	**Segment Assets**		
	a) Trading	1959.93	2045.66
	b) Investments	1909.57	1689.16
	c) Unallocable Assets	46.45	40.96
	Total Segment Assets	**3915.95**	**3775.78**
4	**Segment Liabilities**		
	a) Trading	32.48	34.92
	b) Investments	361.39	361.39
	c) Unallocable Liabilities	15.59	
	Total Segment Liabilities	**409.46**	**396.31**

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BALANCE SHEET AS AT 31st March, 2018

(` in Lacs)

Particulars	As at 31st March, 2018	As at 31st March 2017
	Un-audited	Audited
ASSETS		
(I) Non-current assets		
(a) Property, Plant and Equipment	44.69	58.16
(b) Investment Property	1025.08	1025.08
(c) Financial Assets		
(i) Investments	838.96	628.13
(ii)Others	95.20	95.20
(d) Deferred Tax Assets (Net)	46.45	40.96
(e) Other non-current assets	209.37	168.36
(II) Current Assets		
(a) Inventories	1342.71	1236.84
(b) Financial Assets		
(i) Trade Receivables	2.00	0.15
(ii)Cash and Cash equivalents	130.34	53.05
(iii) Bank Balances other than (ii) above	26.29	365.47
(iv) Others	152.00	102.00
(c) Other current assets	2.86	2.39
TOTAL ASSETS	**3915.95**	**3775.79**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	555.73	555.73
(b) Other Equity	2950.76	2823.75
Liabilities		
(I) Non-current liabilities		
Financial Liabilities		
(a) Borrowings	15.41	32.58
(b) Others	361.39	361.39
Provisions	0.00	0.00
(II) Current liabilities		
(a) Financial Liabilities		
(i) Trade Payables	6.60	0.00
(ii)Other Financial Liabilities	10.47	2.34
Provisions	15.59	0.00
TOTAL EQUITY AND LIABILITIES	**3915.95**	**3775.79**

For Carbon Specialties Limited

Pankaj Kaya
(Director)
DIN 01279883

CARBON SPECIALITIES LTD.

Regd Office : Dosi Bhawan, Palton Bazar, Guwahati, Assam
CIN: L65929AS1985PLC002427
Website: carbon.net.in Ph. No. 9838823600
Email id: carbonspecialities85@gmail.com

EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2018

S.No.	PARTICULARS	QUARTER ENDED		YEAR ENDED	
		31/03/2018 (Audited)	31/03/2017 (Audited)	31/03/2018 (Audited)	31/03/2017 (Audited)
1	Total Income from operations (net)	213.52	311.15	776.98	596.31
2	Net Profit/ (Loss) for the period (before Tax/ Extraordinary items)	(103.58)	21.27	77.05	(7.93)
3	Net Profit /(Loss) for the period before tax (after Extraordinary items)	(103.58)	21.27	77.05	(7.93)
4	Net Profit /(Loss) for the period after tax (after Extraordinary items)	(103.51)	29.14	82.55	(0.06)
5	Total Comprehensive Income for the period [Comprising Profit /(Loss) for the period (after tax) and Other Comprehensive Income (after tax)	(159.00)	72.97	127.10	81.10
6	Equity Share Capital (Face Value of 10/- each)	**555.73**	**555.73**	**555.73**	**555.73**
7	Reserve (excluding Revaluation Reserves as per balance sheet of previous accounting year)	2950.76	2823.75	2950.76	2823.75
8	Earning Per Share (before extraordinary items)				
	Basic	(1.82)	0.52	1.48	0.00
	Diluted	(1.82)	0.52	1.48	0.00

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 is available on the Stock Exchange Website and Company Website.
2. The Company adopted the Indian Accounting Standard (Ind AS) effective 01st April 2017 (transition date 1st April 2016) and accordingly, the financial results for quarter ended 31st December 2017 have been prepared in accordance with recognition and measurement principles laid down in the Ind AS 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. However, the management has exercised necessary due diligence to ensure that such financial results provide a true and fair view.

For Carbon Specialities Ltd.

Date : 30.05.2018
Place : Guwahati

Pankaj Kaya
Director
DIN: 01279883

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DECLARATION WITH RESPECT TO AUDIT REPORT WITH UNMODIFIED OPINION ON ANNUAL FINANCIAL STATEMENT FOR QUARTER AND YEAR ENDED 31ST MARCH, 2018

This is in reference to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016.

We, hereby declared that our Audit Report is made with unmodified opinion on the Standalone Financial Statement for the Quarter and Year ended on 31st March, 2018.

We have reviewed the Audited Standalone financial results for the Quarter and Year Ended at March 31, 2018 and to the best of our knowledge and belief, we confirm that:

1. These results do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

For Carbon Specialities Limited

Prabha Kaya

Prabha Kaya
(Managing Director)
DIN- 00326278

Alok Basudeo & Company
Chartered Accountants

16/17-G, Civil Lines,
Kanpur-208001
Ph. No.: 0512-2331494,
e-Mail:alokbasudeo.ca@gmail.com

Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

Board of Directors of **Carbon Specialities Limited**

We have audited the quarterly financial results of Carbon Specialities Limited for the quarter ended 31st March, 2018 and the year to date results for the period 01st April, 2017 to 31st March, 2018, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (IndAS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give true and fair view of the net profit/ loss and other financial information for the quarter ended 31st March, 2018 as well as the year to date results for the period from 01st April, 2017 to 31st March, 2018.

For Alok Basudeo & Company
Chartered Accountants
FRN: 007299C

ALOK BASUDEO & CO. ★ Chartered Accountants ★ CA

Vineet Maheshwari
(Partner)
M. No. 414469

Date: 30.05.2018
Place: Kanpur