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

To,
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 30.06.2018

Dear Sir,

We herewith enclose the following:

1. Unaudited Financial Results for 1st Quarter Ended on 30^{th} June 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;

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 LIMITED

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

Statement of Unaudited Financial Results for the Quarter/Year ended 30th June 2018

	Particulars	Quarter Ended			Year Ended
		30.06.2018 (Unaudited)	31.03.2018 (Audited)	30.06.2017 (Unaudited)	31.03.2018 (Audited)
1.	Revenue From Operation	124.36	213.52	113.82	776.98
2.	Other Income	0.00	0.00	2.11	0.00
3.	**Total Income**	**124.36**	**213.52**	**115.93**	**776.98**
4.	**Expenses**				
	a) Purchase of traded goods	0.00	0.39	312.00	396.39
	b) Changes in inventories of Finished Goods and Work-in-Progress	10.24	71.55	(312.00)	(105.88)
	c) Employee Benefit Expense	30.26	220.11	45.20	355.72
	d) Finance Costs	0.33	0.44	0.74	2.37
	e) Depreciation and Amortisation Expense	3.49	5.10	4.54	18.97
	f) Other Expense	7.55	19.51	3.61	32.36
	Total Expense	**51.87**	**317.10**	**54.09**	**699.93**
5.	Profit/ (Loss) before Exceptional Items & Tax (3-4)	72.49	(103.58)	61.84	77.05
6.	Exceptional Items (Net)	0.00	0.00	0.00	0.00
7.	Profit/ (Loss) before Tax (5+6)	72.49	(103.58)	61.84	77.05
8.	Tax Expense				
	a) Current Tax	0.00	0.00	15.48	0.00
	b) Tax for Earlier Year				
	c) Deferred Tax	(0.26)	(0.07)	7.31	(5.50)
9.	Net Profit/ (Loss) after tax (7-8)	72.75	(103.51)	39.05	82.55
10	Other Comprehensive Income/ (loss) i. Items that will not be reclassified to profit or loss	(3.78)	(55.42)	19.74	44.55
	ii. Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
11	Total Comprehensive Income / (Loss)	68.97	(159.00)	58.79	127.10
12	Paid-up Equity Share Capital (Face Value – Rs. 10)	555.73	555.73	555.73	555.73
13	Earning Per Share (Not annualised)				
	a) Basic (`)	1.31	(1.82)	0.70	1.48
	b) Diluted (`)	1.31	(1.82)	0.70	1.48

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

Notes:

1) The Above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th August, 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 ended 30th June, 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 ended of the previous year have accordingly been restated..

3) 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.

4) 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

CARBON SPECIALITIES LIMITED

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

Segment Wise Revenue, Results, Assets and Liabilities Quarter/Year ended 30th June 2018

(` in lacs)

	Particulars	Quarter ended 30th June, 2018 (Unaudited)	Quarter ended 30th June, 2017 (Unaudited)
1	**Segment Revenue**		
	Revenue from Operations		
	a) Trading	10.54	0.00
	b) Investments	113.82	113.82
	Net Sales/Income from operations	**124.36**	**113.82**
2	**Segment Results**		
	Profit/(Loss) Before Finance Cost & Tax		
	a) Trading	(35.12)	(49.86)
	b) Investments	107.94	110.23
	Total	72.82	60.37
	Less :		
	i) Finance Cost	0.33	0.74
	ii) Unallocable Expenses net of Unallocable Income		(2.21)
	Profit/(Loss) Before Tax	**72.49**	**(61.84)**
3	**Segment Assets**		
	a) Trading	2000.36	2148.15
	b) Investments	1927.71	1665.43
	c) Unallocable Assets	46.72	33.64
	Total Segment Assets	**3974.79**	**3847.22**
4	**Segment Liabilities**		
	a) Trading	12.03	32.10
	b) Investments	371.71	361.39
	c) Unallocable Liabilities	15.59	
	Total Segment Liabilities	**399.33**	**393.49**

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 STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2018

(Rs. In Lacs)

S.No	PARTICULARS	QUARTER ENDED		YEAR ENDED
		30/06/2018 (Unaudited)	30/06/2017 (Unaudited)	31/03/2018 (Audited)
1	Total Income from operations (net)	124.36	115.93	776.98
2	Net Profit/ (Loss) for the period (before Tax/ Extraordinary items)	72.49	61.84	77.05
3	Net Profit /(Loss) for the period before tax (after Extraordinary items)	72.49	61.84	77.05
4	Net Profit /(Loss) for the period after tax (after Extraordinary items)	72.75	39.05	82.55
5	Total Comprehensive Income for the period [Comprising Profit /(Loss) for the period (after tax) and Other Comprehensive Income (after tax)	68.97	58.79	127.10
6	Equity Share Capital (Face Value of 10/- each)	555.73	555.73	555.73
7	Reserve (excluding Revaluation Reserves as per balance sheet of previous accounting year)	2950.76	2633.10	2950.76
8	Earning Per Share (before extraordinary items)			
	Basic	1.31	0.70	1.48
	Diluted	1.31	0.70	1.48

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 30th June 2018 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 :14.08.2018
Place : Guwahati

Pankaj Kaya
Director
DIN: 01279883

Alok Basudeo & Co.
Chartered Accountants

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

LIMITED REVIEW REPORT

To
Board of Directors of **Carbon Specialities Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Carbon Specialities Limited** (the 'Company") for the quarter ended June 30, 2018 (the "Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016, dated July 5, 2016.

2. The preparation of the statement 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 Rule 3 of Companies (Indian Accounting Standards) Rules, 2013 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 is the responsibility of the Company's management and has been taken on record by the Board of Directors of the Company in their meeting held on 14TH August, 2018. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2014, 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 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.

4. Based on our review conducted as 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 applicable Indian Accounting Standards (IND AS) specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under 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, read with SEBI Circular No. CIRJCFD/FAC/62/2016, dated July 5, 2016 including the manner in which it is to be disclosed or that it contains any material misstatement.

5. The accompanying IND-AS financial results and other financial information for the corresponding quarter ended June 30, 2018, have been subject to a limited review or audit and based on the information compiled by Management and has been taken on record by the Board of Directors.

For Alok Basudeo & Co.
Chartered Accountants
FRN: 007299C

ALOK BASUDEO & CO. ★ Chartered Accountants ★ CA

Vineet Maheshwari
(Partner)
M. No. 414469
Date: 14.08.2018
Place: Kanpur