

CARBON SPECIALITIES LIMITED

CIN: L65929UP1985PLC111401

REGD OFF: 53/10, NAYA GANJ, KANPUR-208001(U.P.)

Email: carbonspecialities85@gmail.com Contact: 0512-2331985 Website: <http://carbon.net.in/>

Date: 12.11.2020

To,
Listing Department
Calcutta Stock Exchange
7, Lyons Range, Kolkata

Sub: Outcome of the Board Meeting and Intimation pursuant to Regulation 30 of (LODR) Regulations, 2020
Ref: Letter dated 06.11.2020

Dear Sir/ Ma'am,

This is to inform you that as required under Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR"), the Board of Directors of the company in its meeting held today Thursday, November 12, 2020 at 2:00 PM *inter alia*, considered and approved Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2020.

M/s Alok Basudeo and Company, Chartered Accountants, the Statutory Auditors of the company has issued limited review report with an unmodified opinion.

The meeting of the Board of Directors of the company was concluded at 3:30 PM.

A Copy of the said results together with Limited Review Report is enclosed herewith. These results are also being made available on the website of the Company at www.carbon.net.in.

Thanks & Regards

For CARBON SPECIALITIES LIMITED


Prabha Kaya
Managing Director
DIN- 00326278

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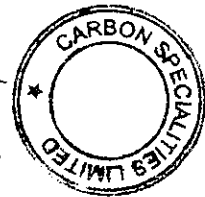
Statement of Unaudited Financial Results for the Quarter/Year ended 30th September 2020

S.No.	Particulars	Quarter Ended (In Lacs)			Half year ended (In Lacs)		Year Ended on 31.03.2020 (In Lacs)
		30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Audited)	30.09.2020 (Unaudited)	30.09.2019 (Audited)	
1	Revenue From Operation	1216.55	130.60	130.08	1347.15	260.16	695.32
2	Other Income	0.00	1.52	2.47	1.52	2.47	2.47
3	Total Income	1216.55	132.12	132.55	1348.67	262.63	697.79
4	Expenses						
	a) Purchase of traded goods	0.00	0.00	0.00	0.00	0.00	200.00
	b) Changes in inventories of Finished Goods and Work-in-Progress	588.53	0.00	200.00	588.53	200.00	-105.98
	c) Employee Benefit Expense	46.18	30.60	46.39	76.78	77.29	358.20
	d) Finance Costs	0.00	0.11	0.32	0.11	0.58	0.85
	e) Depreciation and Amortisation Expense	4.28	4.35	6.14	8.63	12.08	23.75
	f) Other Expense	8.64	2.33	3.06	10.98	5.81	33.36
	Total Expense	647.62	37.40	255.91	685.02	295.76	510.18
	Profit/ (Loss) before Exceptional Items & Tax (3-4)	568.93	94.72	-123.36	663.65	-33.13	187.61
5	Exceptional Items (Net)	0.00	0.00	0.00	0.00	0.00	0.00
6	Profit/ (Loss) before Tax (5+6)	568.93	94.72	-123.36	663.65	-33.13	187.61
7	Tax Expense						
	a) Current Tax	0.00	0.00	0.00	0.00	0.00	34.15
	b) Minimum Alternate Tax Credit (Utilisation)/Entitlement	0.00	0.00	0.00	0.00	0.00	-20.30
	c) Tax for Earlier Year	0.00	0.00	0.00	0.00	0.00	-8.73
	d) Deferred Tax	3.05	7.97	3.05	11.02	5.93	20.54
8	Net Profit/ (Loss) after tax (7-8)	565.88	86.75	-126.41	652.63	-39.06	185.57
9	Other Comprehensive Income/ (loss)						
	i. Items that will not be reclassified to profit or loss	0.00	0.00	8.27	0.00	-11.06	-145.30
	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	0.00
10	Total Comprehensive Income / (Loss)	565.88	86.75	-118.14	652.63	-50.12	40.27
11	Paid-up Equity Share Capital (Face Value - Rs. 10)	555.73	555.73	555.73	555.73	555.73	555.73
12	Earning Per Share (Not annualised)						
	a) Basic ()	10.18	1.56	-2.27	11.74	-0.70	3.34
	b) Diluted ()	10.18	1.56	-2.27	11.74	-0.70	3.34

For Carbon Specialties Limited

Prabha Kaya

Prabha Kaya
(Managing Director)
DIN 00326278



CARBON SPECIALITIES LIMITED
53/10, Naya Ganj, Kanpur 208001
Email: carbonspecialities85@gmail.com,
Website: carbon.net.in, Contact No. 9839360000
Corporate Identification Number-L65929UP1985PLC111401

S.No.	Particulars	Quarter ended			Half Year Ended		Year ended on 31st March 2020 (Audited)
		30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Audited)	30.09.2020 (Unaudited)	30.09.2019 (Audited)	
		Rs. In Lacs					
1	Segment Revenue						
	Revenue from Operations						
	a) Trading	1,086.47	0.52	-	1,086.99	-	175.00
	b) Investments	130.08	130.08	130.08	260.16	260.16	520.32
	Net Sales/Income from operations	1,216.55	130.60	130.08	1,347.15	260.16	695.32
2	Segment Results						
	Profit/(Loss) Before Finance Cost & Tax						
	a) Trading	1,081.85	-4.61	-	1,077.24	-	51.81
	b) Investments	123.91	130.08	130.08	253.99	260.10	501.78
	Total	1,205.76	125.47	130.08	1,331.23	260.16	553.59
	Less :						
	i) Finance Cost	-	0.11	0.32	0.11	0.58	0.85
	ii) Unallocable Expenses net of Unallocable Income	48.30	30.95	-	79.25	-	-
	Profit/(Loss) Before Tax	1,157.46	94.41	129.76	1,251.87	259.58	552.74
3	Segment Assets						
	a) Trading	2909.07	2,255.53	2,128.20	2,909.07	2,128.20	2169.38
	b) Investments	1703.3	1,886.17	1,746.21	1,703.30	1,746.21	1790.94
	c) Unallocable Assets	68.15	68.15	46.72	68.15	46.72	68.24
	Total Segment Assets	4,680.52	4,209.85	3,921.13	4,680.52	3,921.13	4,028.56
4	Segment Liabilities						
	a) Trading	8.83	9.61	17.77	8.83	17.77	31.25
	b) Investments	361.39	365.92	361.39	361.39	361.39	361.39
	c) Unallocable Liabilities	34.62	34.62	30.55	34.62	30.55	-
	Total Segment Liabilities	404.84	410.15	409.71	404.84	409.71	392.64

Note:

- The Above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th November, 2020.
- 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.
- 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.
- The outbreak of COVID-19, pandemic globally and in India is causing significant disturbances and slowdown of economic activity. The company's operations and revenue in the current quarter is not being impacted by lockdown as the company is engaged predominantly in Leasing of property and Trading of securities business. The management has considered all the possible effects, if any, that may impact the carrying amount of assets. No impairment is currently expected in the carrying amount of the assets.

For Carbon Specialties Limited

Prabha Kaya
Prabha Kaya
(Managing Director)
DIN: 00326278



Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results Pursuant to the Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations 2015, as amended

To,
The Board of Directors,
Carbon Specialties Limited,

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **CARBON SPECIALITIES LTD**, ("the Company"), for the quarter ended September 30, 2020 ('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 management and approved by the Board of Directors, 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 issue a report on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410. Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the ICAI (Institute of Chartered Accountants of India). This standard requires that we plan and perform our review to obtain moderate assurance as to whether the 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 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 and procedures performed, as stated in para 3 above, nothing has come to our attention that causes us to believe that the



ALOK BASUDEO & CO.
Chartered Accountants

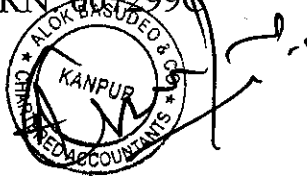
Aarush Residency, Flat No. A-2,
First Floor, 10/501-A, Khalasi line
Kanpur-208002
Contact No.: 0512-2331494
E-Mail:alokbasudeo.ca@gmail.com

accompanying statement prepared in accordance with the Indian accounting standards and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be so disclosed, or that it contains any material misstatement.

5. We draw attention to note no. 4 to the standalone financial results in which the company describes the uncertainties arising from the Covid 19 pandemic. Our conclusion on the Statement is not modified in respect of this matter.

For Alok Basudeo & Co.
Chartered Accountants

FRN: 007299G



Alok Gupta
(Partner)

M. No. 076216

UDIN: 20076216AAAAEU8074

Date: 12.11.2020

Place: Kanpur

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REGD OFF: 53/10, NAYA GANJ, KANPUR-208001(U.P.)

Email: carbonspecialities85@gmail.com Contact: 0512-2331985 Website: <http://carbon.net.in/>

Date: 12.11.2020

To,
Listing Department
Calcutta Stock Exchange
7, Lyons Range, Kolkata

Sub: Declaration with respect to audit report with unmodified opinion on Unaudited Financial Results for quarter and half year ended September 30, 2020

This is in reference to the Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

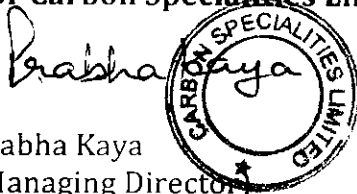
We hereby declared that the Statutory Auditor of the company M/s Alok Basudeo & Company, Chartered Accountants (FRN: 007299C) has issued Limited Review Report with unmodified opinion on the Unaudited Financial Results for the quarter and half year ended September 30, 2020

Thanking you,

Regards,

For Carbon Specialities Limited

Prabha Kaya
(Managing Director)
DIN- 00326278



CARBON SPECIALITIES LIMITED

53/10, Naya Ganj, Kanpur 208001
Email: carbonspecialities85@gmail.com,
Website: carbon.net.in, Contact No. 9839360000

Corporate Identification Number-L65929UP1985PLC111401

Particulars	As at 30th September, 2020	As at 31st March, 2020
	Unaudited	Audited
ASSETS		
(I) Non-current assets		
(a) Property, Plant and Equipment	46.50	54.75
(b) Investment Property	1025.08	1025.08
(c) Financial Assets		
(i) Investments	517.96	513.83
(ii) Loans	1495.16	387.2
(d) Deferred Tax Assets (Net)	66.86	68.24
(e) Other non-current assets	348.18	386.28
Total	3499.75	2435.38
(II) Current Assets		
(a) Inventories	849.93	1438.45
(b) Financial Assets		
(i) Trade Receivables	-	4.70
(ii) Cash and Cash equivalents	364.34	116.17
(iii) Bank Balances other than (ii) above	-	-
(iv) Others		-
(c) Other current assets	76.80	54.16
Total	1291.07	1613.48
TOTAL ASSETS	4790.81	4048.86
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	555.73	555.73
Other Equity	3631.43	3066.34
Total	4187.16	3622.07
Liabilities		
Non-current liabilities		
Financial Liabilities		
(i) Borrowings	-	-
(ii) Others	361.39	361.39
Total	361.39	361.39
Current liabilities		
(A) Financial Liabilities		
(i) Trade Payables	-	4.53
(ii) Other Financial Liabilities	9.30	26.72
(B) Provisions	232.96	34.15
Total	242.27	65.4
TOTAL EQUITY AND LIABILITIES	4790.81	4048.86



CARBON SPECIALITIES LTD.

Prabha Kaya

Director