

CARBON SPECIALITIES LIMITED

CIN: L65929UP1985PLC111401

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

Email: carbonspecialities85@gmail.com Contact: 9838823600 Website: <http://carbon.in.net/>

Date: 20.01.2022

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

Sub: Outcome of the Board Meeting
Ref: Letter dated 14.01.2022

Dear Sir/ Ma'am,

This is to inform you that Board of Directors of the company in its meeting held today i.e. Thursday, January 20, 2022 at 5:00 P.M., *interalia* decided the following:

- i. Considered and approved Unaudited Financial Results of the Company along with the limited review report for the quarter and nine months ended December 31, 2022.
- ii. Change in registered office of the company from 53/10, Nayaganj, Kanpur-208001 (UP) to 7/181A Duplex Bunglow Unit No.4 Swaroop Nagar Kanpur -208002 (UP).
- iii. Approval of notice calling extra-ordinary general meeting on February 28, 2022 at 11:30 AM to approve the loan to AVL Met-Plast Private Limited under Section 185 of the Companies Act, 2013.
- iv. Registration of the Company under Goods and Service Tax, Uttar Pradesh.
- v. Appointment of Ms. Gautami Gupta, Proprietor, Gautami Gupta & Associates as Secretarial Auditor of the Company for the financial year 2021-2022.

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 6:30 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.in.net.

Thanks & Regards

For CARBON SPECIALITIES LIMITED



Prabha Kaya
Managing Director
DIN- 00326278



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Statement of Unaudited Financial Results for the Quarter and Nine Months ended on 31st December 2021

S.No.	Particulars	Quarter Ended (In Lacs)			Nine Months Ended (In Lacs)		Year Ended on 31.03.2021 (In Lacs)
		31.12.2021 (Unaudited)	30.06.2021 (Unaudited)	31.12.2020 (Audited)	31.12.2021 (Unaudited)	31.12.2020 (Audited)	
1	Revenue From Operation	130.08	238.10	130.08	232.83	1477.23	1641.84
2	Other Income	33.32	-	0.00	423.58	1.52	32.95
3	Total Income	163.40	238.10	130.08	656.41	1478.75	1674.79
4	Expenses						
	a) Purchase of Traded goods	0.00	25.00	0.00	195.00	0.00	
	b) Changes in Inventories of Finished Goods and Work-in-Progress	0.00	0.00	0.00	-104.26	588.53	641.86
	c) Employee Benefit Expense	46.09	46.24	46.18	123.28	122.96	358.26
	d) Finance Costs	0.00	0.00	0.00	0.00	0.11	0.03
	e) Depreciation and Amortisation Expense	3.01	3.01	4.30	9.01	12.93	17.21
	f) Other Expense	19.86	5.10	11.93	29.66	22.90	31.69
	Total Expense	68.96	79.35	62.41	252.69	747.43	1049.05
5	Profit/ (Loss) before Exceptional Items & Tax (3-4)	94.44	158.75	67.68	403.72	731.32	625.74
6	Exceptional Items (Net)	0.00	-	0.00	0.00	0.00	0.00
7	Profit/ (Loss) before Tax (5+6)	94.44	158.75	67.68	403.72	731.32	625.74
8	Tax Expense						
	a) Current Tax	0.00	0.00	0.00	0.00	0.00	140.22
	b) Minimum Alternate Tax Credit (Utilisation)/Entitlement	0.00	0.00	0.00	0.00	0.00	0
	c) Tax for Earlier Year	0.00	0.00	2.78	0.00	13.80	11.55
	d) Deferred Tax	7.88	7.88	0.00	15.79	0.00	1.01
9	Net Profit/ (Loss) after tax (7-8)	86.56	150.87	64.90	387.93	717.52	498.08
10	Other Comprehensive Income/ (loss)						
	i. Items that will not be reclassified to profit or loss	0.00	184.48	0.00	206.85	0.00	-287.02
	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
11	Total Comprehensive Income / (Loss)	86.56	335.35	64.90	594.78	717.52	211.06
12	Paid-up Equity Share Capital (Face Value – Rs. 10)	555.73	555.73	555.73	555.73	555.73	555.73
13	Earning Per Share (Not annualised)						
	a) Basic	1.56	2.71	1.17	6.98	12.91	8.96
	b) Diluted	1.56	2.71	1.17	6.98	12.91	8.96

For Carbon Specialities Limited

Prabha Kaya

Prabha Kaya
(Managing Director)

DIN 00326278

Date: 20.01.2022



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S.No.	Particulars	Quarter ended (In Lacs)			Nine months ended (In Lacs)		Year ended on 31st March 2021 (Audited)
		31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	31.12.2020 (Audited)	31.12.2021 (Unaudited)	31.12.2020 (Audited)	
		Rs. In Lacs					
1	Segment Revenue						
	Revenue from Operations						
	a) Trading	130.08	108.02	-	362.91	1,086.99	1121.52
	b) Investments	33.32	130.08	130.08	293.48	390.24	551.69
	Net Sales/Income from operations	163.40	238.10	130.08	656.40	1,477.23	1,673.21
2	Segment Results						
	Profit/(Loss) Before Finance Cost & Tax						
	a) Trading	116.27	80.01	-5.17	250.45	483.54	479.66
	b) Investments	33.29	130.05	122.38	293.39	376.37	536.35
	Total	149.56	210.06	117.21	543.85	859.91	1,016.01
	Less :						
	i) Finance Cost	-	-	-	-	0.11	0.03
	ii) Unallocable Expenses net of Unallocable Inc	52.11	51.31	49.53	136.69	128.78	391.82
	Profit/(Loss) Before Tax	97.45	158.75	67.68	407.16	731.02	624.16
3	Segment Assets						
	a) Trading	2,309.60	2,245.49	2935.25	2,309.60	2,935.25	2325.48
	b) Investments	3,075.35	2,607.55	1713.06	3,075.35	1,713.06	2543.35
	c) Unallocable Assets	37.64	37.64	65.36	37.64	65.36	69.16
	Total Segment Assets	5,422.59	4,890.68	4,713.67	5,422.59	4,713.67	4,937.99
4	Segment Liabilities						
	a) Trading	10.07	9.11	24.71	10.07	24.71	27.72
	b) Investments	361.39	361.39	368.97	361.39	368.97	361.39
	c) Unallocable Liabilities	0.23	0.23	34.62	0.23	34.62	141.69
	Total Segment Liabilities	371.69	370.73	428.30	371.69	428.30	530.80

Note:

- The Above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on January 20, 2022 and available on website at <http://carbon.in.net>.
- 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.

For Carbon Specialities Limited

Prabha Kaya

Prabha Kaya
(Managing Director)
DIN 00326278
Date: 20.01.2022



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 December 31, 2021 ('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" ("IndAS 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

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Kanpur-208002

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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.

For Alok Basudeo & Co.

Chartered Accountants

FRN: 007299C



Alok Gupta

(Partner)

M. No. 076216

UDIN: 22076216 AAAAY5647

Date: 20.01.2022

Place: Kanpur