

CARBON SPECIALITIES LIMITED

CIN: L65929UP1985PLC111401

REGD OFF: 7/181 A, Duplex Bungalow Unit No. 4, Swaroop Nagar, Kanpur-208002 (UP)

Email: carbonspecialities85@gmail.com Contact: +91-9838823600 Website: <http://carbon.in.net/>

Date: 14.08.2024

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

**Sub: Outcome of the Board Meeting pursuant to Regulation 30 and Regulation 33
of SEBI (LODR) Regulations, 2020**
Ref: Email dated 07.08.2024

Dear Sir/ Ma'am,

In accordance with Regulation 33(3) (d) read with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR"), this is to intimate that the Board of Directors in its meeting held today i.e. Wednesday, August 14, 2024 at 04:00 P.M at the Registered office of the company *inter alia*, considered and approved the Un-audited Financial Results of the Company for the quarter ended June 30, 2024.

The meeting of the Board of Directors of the company commenced at 04:00 PM and concluded at 06:00 PM.

A Copy of the said results enclosed herewith. These results are also being made available on the website of the Company at <http://carbon.in.net/>

Thanks & Regards

For CARBON SPECIALITIES LIMITED


Prabha Kaya
Managing Director
DIN- 00326278

CARBON SPECIALITIES LIMITED

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Statement of Unaudited Standalone financial Results for the Quarter ended 30th June, 2024

(Amount in '000')					
S.No	Particulars	3 Months Ended 30.06.2024 (Unaudited)	Corresponding 3 Months Ended 30.06.2023 (Unaudited)	Preceding 3 months Ended 31.03.2024 (Audited)	Twelve Months Ended 31.03.2024 (Audited)
1	Revenue From Operation	14,878.61	14,878.61	14,878.61	59,514.42
2	Other Income	19,461.73	15,000.37	7208.17	46,392.92
3	Total	34,340.34	29,878.98	22,086.78	1,05,907.34
4	Expenses				
a)	Employee Benefit Expense	3,094.37	3,154.37	6159.12	18,567.55
b)	Finance Cost	256.06	-	267.39	373.34
c)	Depreciation and Amortisation Expense	2,130.67	166.39	1711.78	4,141.80
d)	Other Expense	7,272.68	5,647.59	8462.92	29,061.19
	Total Expense	12,753.77	8,968.35	16,601.21	52,143.88
5	Profit/ (Loss) before Exceptional Items & Tax (3-4)	21,586.56	20,910.63	5,485.57	53,763.46
6	Exceptional Items (Net)	-	-	-	-
7	Profit/ (Loss) before Tax (5+6)	21,586.56	20,910.63	5,485.57	53,763.46
8	Tax Expense				
a)	Current Tax	4,203.50	567.19	834.8	1552.38
b)	Minimum Alternate Tax Credit Written off	-	-	-	-
c)	Tax for earlier year	-	-	1078.52	1096.22
d)	Deferred Tax	2,071.48	14.67	-325.15	-109.85
9	Net Profit/ (Loss) after tax (7-8)	15,311.59	20,328.77	3,897.40	51,224.71
10	Other Comprehensive Income/ (loss)				
i)	Items that will not be reclassified to profit or loss	21,135.25	14,239.33	7,076.52	43,811.71
ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
11	Total Comprehensive Income / (Loss)	36,446.84	34,568.10	10,973.92	95,036.42
12	Paid-up Equity Share Capital (Face Value Rs. 10)	55,573.00	55,573.00	55,573.00	55,573.00
13	Reserves Excluding Revaluation Reserves	-	-	-	-
14	Earnings/(loss) Per Share (not annualised)				
a)	Basic	2.76	3.66	0.70	9.22
b)	Diluted	2.76	3.66	0.70	9.22

The figures for the preceding 3 months ended 31.03.2024 are the balancing figures between the audited figures in respect of full financial year ended 31.03.2024 and the year to date figures upto the third quarter of that financial year.

For Carbon Specialities Ltd.


Pankaj Kaya
Director
Din- 00295978


Prabha Kaya
Director
Din- 00326278

Place: Kanpur
Date : 14.08.2024

Notes for Financial results for the quarter ended 30th June 2024:

- 1) The above result were reviewed and recommended by Audit Committee on 14th August, 2024 approved by the board of directors at at its meeting held on 14th August, 2024.
- 2) This statement has been prepared in accordance with the Companies (Indian Accounting Standards)Rule 2015, (Ind As) prescribed under section 133 of Companies Act, 2013and other recognised accounting practices and policies to the extent applicable.
- 3) Figures of corresponding previous period have been regrouped / reclassified wherever necessary
- 4) This statement is as per regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

For Carbon Specialities Ltd.


Pankaj Kaya
Director
Din-00295978


Prabha Kaya
Director
Din- 00326278

Place: Kanpur
Date : 14.08.2024

Tandon & Mahendra
CHARTERED ACCOUNTANTS

14/75, GOPAL VIHAR, CIVIL LINES
KANPUR – 208 001
Ph.: (O) +91-7991608992
(R) 9336213167 (M. Nath)

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

To, The Board of Directors
Carbon Specialities Limited

Introduction

We have reviewed the accompanying statement of unaudited standalone financial results of Carbon Specialities Limited (the 'Company') for the quarter ended June 30, 2024 (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 as amended ('the Regulation').

The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind. AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement, based on our review.

Scope of review

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 Institute of Chartered Accountants of India ("ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of company personnel responsible for financial and analytical matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Tandon & Mahendra
CHARTERED ACCOUNTANTS

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Conclusion:

Based on our review conducted and procedure performed as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in all material aspects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Tandon & Mahendra
Chartered Accountants
Firm Registration No. 03747C



Place: Kanpur
Date: 14.08.2024

CA Krishna Kumar Mishra
Partner
Membership No. 419309
UDIN: 24419309BKSQHD4379

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Date: 14.08.2024

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 ended June 30, 2024

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 Tandon & Mahendra, Chartered Accountants (FRN: 003747C) has issued Limited Review Report with unmodified opinion on the Unaudited Financial Results for the quarter ended June 30, 2024.

Thanking you,

Regards,

For Carbon Specialities Limited


Prabha Kaya
(Managing Director)
DIN- 00326278

