

# CARBON SPECIALITIES LIMITED

CIN: L65929UP1985PLC111401

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

Email: [carbonspecialities85@gmail.com](mailto:carbonspecialities85@gmail.com) Contact: 0512-2331985 Website: <http://carbon.net.in/>

---

Date: Feb 14, 2021

To,  
The Listing Department  
Calcutta Stock Exchange Limited  
7, Lyons Range  
Kolkata- 700001 (WB)

**Sub: Submissions of various documents pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

Dear Sir / Ma'am,

This has reference to **CARBON SPECIALITIES LIMITED** having CIN: **L65929UP1985PLC111401** and ISIN: **INE144301010**.

Please find enclosed herewith the following documents;

- i) Outcome of the Board Meeting held today on February 14, 2021.
- ii) Unaudited financial results for the quarter and nine months ended December 31, 2020.
- iii) Declaration pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

You are requested to kindly take the above submissions in your records.

Thanks & Regards,

**For CARBON SPECIALITIES LIMITED**

*Prabha Kaya*

**PRABHA KAYA**  
(Managing Director)  
[DIN: 00326278]



# CARBON SPECIALITIES LIMITED

CIN: L65929UP1985PLC111401

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

Email: [carbonspecialities85@gmail.com](mailto:carbonspecialities85@gmail.com) Contact: 0512-2331985 Website: <http://carbon.net.in/>

---

Date: 14.02.2021

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 08.02.2021**

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 Sunday, February 14, 2021 at 5:00 P.M. *inter alia*, considered and approved Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 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 6:00 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](http://www.carbon.net.in).

Thanks & Regards

**For CARBON SPECIALITIES 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

**Statement of Unaudited Financial Results for the Quarter/Year ended 31<sup>st</sup> December 2020**

S.No.	Particulars	Quarter Ended (In Lacs)			Nine Months ended (In Lacs)		Year Ended (In Lacs)
		31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	31.12.2019 (Audited)	31.12.2020 (Unaudited)	31.12.2019 (Audited)	31.03.2020 (Audited)
1	Revenue From Operation	130.08	1,216.55	130.08	1,477.23	390.24	695.32
2	Other Income	-	-	-	1.52	2.47	2.47
3	<b>Total Income</b>	<b>130.08</b>	<b>1,216.55</b>	<b>130.08</b>	<b>1,478.75</b>	<b>392.71</b>	<b>697.79</b>
4	<b>Expenses</b>						
	a) Purchase of traded goods	-	-	-	-	-	200.00
	b) Changes in inventories of Finished Goods and Work-in-Progress	-	588.53	-	588.53	200.00	-105.98
	c) Employee Benefit Expense	46.18	46.18	46.19	122.96	123.28	358.2
	d) Finance Costs	-	-	0.18	0.11	0.76	0.85
	e) Depreciation and Amortisation Expense	4.30	4.28	6.14	12.93	18.22	23.75
	f) Other Expense	11.93	8.64	3.57	22.90	9.36	33.36
	<b>Total Expense</b>	<b>62.41</b>	<b>647.62</b>	<b>56.08</b>	<b>747.43</b>	<b>351.61</b>	<b>510.18</b>
5	Profit/ (Loss) before Exceptional Items & Tax (3-4)	67.68	568.93	74.00	731.32	41.09	187.61
6	Exceptional Items (Net)	-	-	-	-	-	-
7	Profit/ (Loss) before Tax (5+6)	67.68	568.93	74.00	731.32	41.09	187.61
8	<b>Tax Expense</b>						
	a) Current Tax	-	-	-	-	-	34.15
	b) Tax for Earlier Year	-	-	-	-	-	-20.3
	c) Deferred Tax	2.78	3.05	2.91	13.80	5.96	-8.73
	d) Excess provision for Income Tax	-	-	-	-	-	20.54
9	Net Profit/ (Loss) after tax (7-8)	64.90	565.88	71.09	717.52	35.14	185.57
10	Other Comprehensive Income/ (loss)						
	i. Items that will not be reclassified to profit or loss	-	-	23.98	-	12.92	-145.30
	ii. Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
11	<b>Total Comprehensive Income / (Loss)</b>	<b>64.90</b>	<b>565.88</b>	<b>95.07</b>	<b>717.52</b>	<b>48.06</b>	<b>40.27</b>
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 ( )	1.17	10.18	1.28	12.91	0.63	3.34
	b) Diluted ( )	1.17	10.18	1.28	12.91	0.63	3.34

For Carbon Specialities 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

Particulars	Quarter ended 31 <sup>st</sup> December, 2020	Quarter ended 30 <sup>th</sup> September, 2020	Quarter ended 31 <sup>st</sup> December, 2019	Nine Months Ended		Year ended on 31 <sup>st</sup> March 2020
				31 <sup>st</sup> December 2020	31 <sup>st</sup> December 2019	
	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
	Rs. In Lacs					
<b>1 Segment Revenue</b>						
Revenue from Operations	-	1,086.47	-	1086.99	0	175.00
a) Trading	130.08	130.08	130.08	390.24	390.24	520.32
b) Investments						
<b>Net Sales/Income from operations</b>	<b>130.08</b>	<b>1,216.55</b>	<b>130.08</b>	<b>1,477.23</b>	<b>390.24</b>	<b>695.32</b>
<b>2 Segment Results</b>						
Profit/(Loss) Before Finance Cost & Tax	(5.17)	493.32	-	483.54	0	51.81
a) Trading	122.38	123.91	130.08	376.37	390.24	501.78
b) Investments						
<b>Total</b>	<b>117.21</b>	<b>617.23</b>	<b>130.08</b>	<b>859.91</b>	<b>390.24</b>	<b>553.59</b>
Less:						
i) Finance Cost	-	-	0.18	0.11	0.76	0.85
ii) Unallocable Expenses net of Unallocable Income	49.53	48.30	-	128.78	-	365.13
<b>Profit/(Loss) Before Tax</b>	<b>67.68</b>	<b>568.93</b>	<b>129.90</b>	<b>731.02</b>	<b>389.48</b>	<b>187.61</b>
<b>3 Segment Assets</b>						
a) Trading	2935.25	2909.07	2,186.30	2935.25	2,186.30	2169.38
b) Investments	1713.06	1703.3	1,983.20	1713.06	1,983.20	1790.94
c) Unallocable Assets	65.36	68.15	36.06	65.36	36.06	68.24
<b>Total Segment Assets</b>	<b>4,713.67</b>	<b>4,680.52</b>	<b>4,205.56</b>	<b>4,713.67</b>	<b>4,205.56</b>	<b>4,028.56</b>
<b>4 Segment Liabilities</b>						
a) Trading	24.71	8.83	13.46	24.71	13.46	31.25
b) Investments	368.97	361.39	361.39	368.97	361.39	361.39
c) Unallocable Liabilities	34.62	34.62	-	34.62	-	-
<b>Total Segment Liabilities</b>	<b>428.30</b>	<b>404.84</b>	<b>374.85</b>	<b>428.30</b>	<b>374.85</b>	<b>392.64</b>

**Note:**

- 1) The Above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th February, 2021.
- 2) 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
- 3) 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.
- 4) 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 Specialities Limited

*Prabha Kaya*  
Prabha Kaya  
(Managing Director)  
DIN: 00326278



# CARBON SPECIALITIES LIMITED

CIN: L65929UP1985PLC111401

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

Email: [carbonspecialities85@gmail.com](mailto:carbonspecialities85@gmail.com) Contact: 0512-2331985 Website: <http://carbon.net.in/>

Date: 14.02.2021

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 nine months ended December 31, 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 nine months ended December 31, 2020.

Thanking you,

Regards,

For Carbon Specialities 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 December, 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: 007299C



**Alok Gupta**  
(Partner)  
**M. No. 076216**  
**UDIN:**  
**Date: 14.02.2021**  
**Place: Kanpur**