

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: 10.02.2026

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

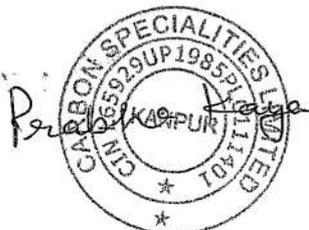
Sub: Outcome of the Board Meeting pursuant to Regulation 30 and Regulation 33 of SEBI (LODR) Regulations, 2020

Ref: Email dated 06.02.2026

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. Tuesday, February 10, 2026 at 04:00 P.M at the Registered office of the company *inter alia*, considered and approved the following agendas and hence the same is intimated to your good offices:

1. Un-audited Financial Results of the Company for the quarter ended December 31, 2025 discussed and approved. 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/>
2. The Company had received the Initial Public Announcement dated December 11, 2024 issued by Navigant Corporate Advisor Limited - SEBI Registered Category 1 Merchant Banker, on behalf of Mr. Pankaj Kaya and on behalf of Promoter & Promoter Group expressing its intention to voluntarily delist the Company's Equity Shares from the Calcutta Stock Exchange Limited by offering to acquire Equity Shares of the Company held by the public shareholders in accordance with the Securities and Exchange Board of India (Delisting of Equity Shares) (Amendment) Regulations 2021 (the "Delisting Regulations").
3. The Board has, in accordance with the Delisting Regulations, taken the said Initial Public Announcement on record.
4. The Board further noted that as per Delisting Regulations, the proposal for delisting is required to be approved by the Board of Directors of the Company only after obtaining Due Diligence certificate from the Peer Review Company Secretary appointed for the said purposes.



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5. The Board therefore has appointed M/s. Tausif and Associates. (Practicing Company Secretaries) having Unique Identification Number S2017WB479500 a Peer Review Company Secretary for carrying out due diligence as required under the Delisting Regulations and for other incidental activities.

The meeting of the Board of Directors of the company commenced at 04:00 PM and concluded at 05:30 PM.

Thanks & Regards

For CARBON SPECIALITIES LIMITED


Prabha Kava
Managing Director
DIN- 00326278

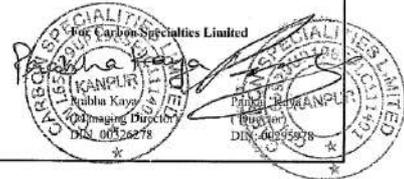


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REGD OFF: 7/181 A, DUPLEX BUNGLOW UNIT NO. 4, SWAROOP NAGAR, KANPUR-208002 (U.P.)
Email: carbonspecialties85@gmail.com Contact: 9838823608 Website: http://carbon.in.net

Statement of Unaudited Financial Results for the Quarter and Period ended 31st December 2025

S.No.	Particulars	Quarter Ended			9 Months Ended		Year Ended
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
1	Revenue From Operation	1,702.91	1,702.91	14,878.60	3,405.82	44,635.80	60,948.12
2	Other Income	26,080.50	-2,418.62	-5,163.16	23,661.88	30,531.69	29,657.78
3	Total Income	27,783.41	-715.71	9,713.44	27,067.70	75,167.49	90,605.90
4	Expenses						
	a) Employee Benefit Expense	4,634.76	4,627.19	4,627.05	9,261.95	12,348.32	18,568.08
	b) Finance Costs	263.59	195.72	232.69	461.31	733.25	953.87
	c) Depreciation and Amortisation Expense	3,358.42	1,855.20	2,172.19	5,213.62	6,456.94	8,548.31
	d) Other Expense	1,133.49	5,900.89	3,710.41	7,034.38	16,046.80	33,721.15
	Total Expense	9,392.26	12,579.00	10,742.34	21,971.26	35,585.30	61,736.35
5	Profit/ (Loss) before Exceptional Items & Tax (3-4)	18,391.15	-13,294.71	-1,028.90	5,096.44	39,582.19	28,869.54
6	Exceptional Items (Net)	-	-	-	-	-	-
7	Profit/ (Loss) before Tax (5+6)	18,391.15	-13,294.71	-1,028.90	5,096.44	39,582.19	28,869.54
8	Tax Expense						
	a) Current Tax	-	-	-1,991.81	-	5,646.29	1,552.38
	b) Minimum Alternate Tax Credit (Utilisation)/Entitlement	-	-	-	-	-	-
	c) Tax for Earlier Year	-	-	-	-	-	1,096.22
	d) Deferred Tax Asset Written off	2,457.90	14,596.03	17.56	17,053.93	2,176.55	-109.85
9	Net Profit/ (Loss) after tax (7-8)	15,933.25	-27,890.74	945.35	-11,957.49	31,759.35	26,330.79
10	Other Comprehensive Income/ (Loss)						
	i. Items that will not be reclassified to profit or loss	6740.35	-4,844.30	-11,266.92	34,354.60	23,087.68	43,811.71
	ii. Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income / (Loss)	22,673.60	-32,735.04	-10,321.57	22,397.11	54,847.03	70,142.50
12	Paid-up Equity Share Capital (Face Value - Rs. 10)	55,573.00	55,573.00	55,573.00	55,573.00	55,573.00	55,573.00
13	Earning Per Share*						
	a) Basic (₹)	2.87	-5.02	0.17	-2.15	5.71	4.74
	b) Diluted (₹)	2.87	-5.02	0.17	-2.15	5.71	4.74

Date: 10.02.2026
Place: Kanpur



TANDON & MAHENDRA

CHARTERED ACCOUNTANTS

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

Review Report to,
The Board of Directors
Carbon Specialities Limited

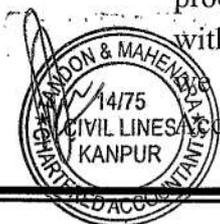
Introduction

We have reviewed the accompanying statement of unaudited standalone financial results of Carbon Specialities Limited (the 'Company') for the quarter ended December 31, 2025 and year to date from April 01, 2025 to December 31, 2025 (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.



Independent Auditor's Review Report of Carbon Specialities Limited
For the quarter ended 31st December, 2025.

Office: 14/75, Gopal Vihar, Civil Lines, Kanpur – 208001 Phones: Office 7991608992,
Email: tandon.mahendra@yahoo.com

TANDON & MAHENDRA CHARTERED ACCOUNTANTS

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 Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kanpur
Date: 10.02.2026

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



CA Ruchi Agarwal
Partner

Membership No. 468997

UDIN:26460997YSSJT65477

Independent Auditor's Review Report of Carbon Specialities Limited
For the quarter ended 31st December,2025.

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Date: 10.02.2026

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 December 31, 2025

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 December 31, 2025.

Thanking you,

Regards,

For Carbon Specialities Limited


Prabha K. Singh
(Managing Director)
DIN- 00326278 *

