



SPECTRA

INDUSTRIES LIMITED

Tel.: 2889 3933, 77 Fax : 91-22-2889 1342
E-mail : spectragrp@gmail.com
Website : www.spectraindustries.in

Plot No. 9, Spectra Compound, 4th Floor,
Ramchandra Lane Extn., Kanchpada II,
Malad (West), MUMBAI - 400 064.

CIN : L74999MH1992PLC067849

Date: November 14, 2018

To
The General Manager
BSE LIMITED
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400001

Scrip code: 513687

Sub.: Outcome of Board Meeting held on November 14, 2018

Dear Sir,

Pursuant to Regulation 30 read with Schedule III Part A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we have to inform you that the 4th (2018-19) Meeting of Board of Directors of Spectra Industries Limited held on **Wednesday, November 14, 2018** commenced at **5.30 p.m.** and concluded at **7.50 p.m.** The Board has considered & approved the following businesses:

1. Un-audited Financial Results for the quarter and half year ended September 30, 2018
2. Limited Review report from the Auditor for the quarter and half year ended September 30, 2018

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed please find Unaudited Financial Results for the quarter and half year ended September 30, 2018 duly approved by the Board of Directors along with Limited Review Report of the Auditors.

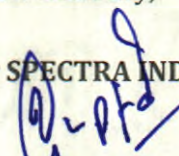
The said Results are also being published in the Newspapers as required under the SEBI (LODR) Regulations, 2015.

Request you to take the above on your records.

Thanking you.

Yours faithfully,

For SPECTRA INDUSTRIES LIMITED


Jaidev Gupta
Executive Director
DIN: 00066999



Address: Ramsarovar, 1st Floor Nadiadwala Colony
S V Road, Malad (W) Mumbai-400064
Encl.: As above

Factory : C-1, MIDC, Murbad, Dist Thane.
Maharashtra-421 401. Tel.: 02524-224298

SPECTRA INDUSTRIES LIMITED

Registered Office : Plot No 9, Spectra Compound, Ramchandra Lane Extension, Kanchpada II, Malad (West), Mumbai - 400 064.

CIN NO : L74999MH1992PLC067849, Email : spectragrp@gmail.com

Phone No : 022-2889 3933, Fax No : 022-2889 1342, Website : www.spectraindustries.in

Statement of Unaudited Financial Results for the Quarter and half year ended on September 30, 2018

Rs. In Lakhs

Sr. No.	Particulars	Quarter Ended			Half Year Ended		
		30-Sep-18	30-Jun-18	30-Sep-17	30-Sep-18	30-Sep-17	31-Mar-18
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1)	Income from Operation :						
(a)	Revenue from Operations	32.03	76.05	3988.62	108.08	5831.95	8599.07
(b)	Other Income	4.01	5.71	186.03	9.72	188.30	60.75
	Total Income	36.04	81.76	4174.65	117.80	6020.25	8659.82
2)	Expenses :						
(a)	Cost of Materials consumed (Purchase of Stock in Trade)	(13.50)	(146.72)	4169.08	(160.22)	5797.59	7811.26
(b)	Changes in inventories of finished goods and W.I.P and stock-in-trade	34.26	146.67	(268.85)	180.93	(258.55)	355.01
(c)	Employee benefits expenses	19.36	38.33	70.11	57.69	131.47	256.43
(d)	Finance Cost	11.80	63.35	45.22	75.15	81.72	290.38
(e)	Depreciation and Amortisation expenses	15.97	16.29	16.51	32.26	33.02	65.67
(f)	Other Expenses	20.30	33.29	100.56	53.59	187.25	1094.47
	Total Expenses	88.19	151.21	4132.63	239.40	5972.50	9873.22
3)	Profit before Tax (1-2)	(52.15)	(69.45)	42.02	(121.60)	47.75	(1213.40)
4)	Tax Expenses						
(a)	Current tax (net of Mat credit)	0.00	0.00	0.00	0.00	0.00	0.00
(b)	Deferred Tax	0.00	0.00	0.00	0.00	0.00	(9.00)
	Total Tax expense	0.00	0.00	0.00	0.00	0.00	(9.00)
5)	Net Profit after Tax (3-4)	(52.15)	(69.45)	42.02	(121.60)	47.75	(1222.40)
6)	Other Comprehensive income : (Item that will not be reclassified to profit or loss :						
(a)	Remeasurements of the defined benefit plans	0.00	0.00	0.00	0.00	0.00	1.25
(b)	Equity Instruments through other comprehensive income	0.00	0.00	0.00	0.00	0.00	0.00
(c)	Deferred Tax relating to the above items	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Comprehensive income /(loss)	0.00	0.00	0.00	0.00	0.00	1.25
7)	Profit for the year (5+6)	(52.15)	(69.45)	42.02	(121.60)	47.75	(1221.15)
8)	Paid Up Equity Share Capital (Face Value Rs.10/- each)	707.85	707.85	707.85	707.85	707.85	707.85
9)	(i) Earning per share of Rs. 10 each (for period-not annualised)						
	Basic and Diluted	(0.74)	(0.98)	0.59	(1.72)	0.67	(17.25)

Notes :

- The above standalone unaudited financial result were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 14, 2018 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors had carried out a Limited Review on the Standalone Financial Results.
- The Company is operating in two segments "Automobiles" & "Trading" in accordance with the provisions of AS 17 of ICAI.
- The Company has adopted Ind AS 115 under cumulative effect method effective from 1st April, 2018. The adoption of the standard is not having any material impact to the financial statements of the company.
- The figures for the previous period have been regrouped / rearranged wherever considered necessary.

Place : Mumbai
Date : 14.11.2018



By Order of the Board
For Spectra Industries Ltd

(Signature)
Jaidev Vinod Kumar Gupta
CFO & Executive Director
DIN - 00066999

SPECTRA INDUSTRIES LIMITED

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Segment wise Revenue, Results and Capital Employed for the Quarter and half year ended September 30, 2018

(Rs. In Lakhs)

PARTICULARS	Quarter Ended			Half year ended		Year Ended On
	30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
1) Segment Revenue						
A) Automobiles	32.03	42.26	1,810.69	74.29	2,754.84	3,920.21
B) Trading	-	33.79	2,177.93	33.79	3,077.11	4,678.86
Total	32.03	76.05	3,988.62	108.08	5,831.95	8,599.07
2) Segment Results [Profit/(Loss) before tax and interest from each segment]						
A) Automobiles	(26.73)	12.00	5.08	(14.73)	57.23	(1,028.72)
B) Trading	(17.63)	(23.81)	84.77	(41.44)	89.98	44.96
Total	(44.36)	(11.81)	89.85	(56.17)	147.21	(983.76)
Less : Interest Expenses	11.80	63.35	45.22	75.15	81.72	290.39
Other unallocable expenditure (net of unallocable income)	(4.01)	(5.71)	2.61	(9.72)	17.74	(60.75)
Total Profit Before Tax	(52.15)	(69.45)	42.02	(121.60)	47.75	(1,213.40)
3) Capital Employed (Segment Assets - Segment Liabilities)						
A) Automobiles	188.20	204.69	570.90	188.20	570.90	221.31
B) Trading	(43.88)	8.26	1,009.17	(43.88)	1,009.17	77.71
C) Unallocable Capital Employed	15.95	15.95	128.15	15.95	128.15	15.95
Total	160.27	228.90	1,708.22	160.27	1,708.22	314.97

Place : Mumbai
Date : 14.11.2018

By order of the Board
For Spectra Industries Ltd

(Signature)
Jaidev Vinod Kumar Gupta
CFO & Executive Director
DIN - 00066999



SPECTRA INDUSTRIES LIMITED
STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lacs)

Particulars		As at 30.09.2018 Audited	As at 31.03.2018 Audited
A ASSETS			
1 Non-current assets			
(a) Property, Plant and equipment		1,133.01	1,165.27
(b) Capital work-in-progress		-	-
(c) Intangible assets		-	-
(d) Financial assets		14.88	14.25
(i) Investments		-	-
(ii) Loans		-	-
(iii) Other financial assets		-	-
(e) Other non-current assets		-	-
Total - Non-current assets		1,147.89	1,179.52
2 Current assets			
(a) Inventories		1,450.46	1,631.39
(b) Financial assets			
(i) Trade receivables		1,923.06	1,964.37
(ii) Cash and cash equivalents		26.66	24.42
(iii) Other bank balances		-	293.14
(iv) Loans		(1.17)	7.15
(v) Other financial assets		-	0.31
(c) Other current assets		41.66	-
(d) Current tax assets (net)		-	35.00
Total - Current assets		3,440.67	3,955.78
TOTAL - ASSETS		4,588.56	5,135.30
B EQUITY AND LIABILITIES			
1 Equity			
(a) Equity share capital		707.85	707.85
(b) Other equity		(793.50)	(671.91)
Total - Equity		(85.65)	35.94
2 Liabilities			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings		229.97	263.08
(ii) Other financial liabilities		-	-
(b) Provisions		15.95	15.95
(c) Deferred Tax Liabilities (Net)		109.19	109.19
Total Non-current liabilities (net)		355.11	388.22
3 Current liabilities			
(a) Financial liabilities			
(i) Borrowings		3,534.39	3,696.02
(ii) Trade payables		601.40	890.80
(iii) Other financial liab		-	-
(b) Provisions		14.76	14.76
(c) Other current liabilities		168.13	109.56
Total Current liabilities		4,318.68	4,711.14
Total Liabilities		4,588.14	5,135.30
TOTAL EQUITY AND LIABILITIES		4,583.78	5,135.30

Place : Mumbai
Date : 14.11.2018



By Order of the Board
For Spectra Industries Ltd

Jaidev Vinod Kumar Gupta
CFO & Executive Director
DIN - 00066999