

SPECTRA INDUSTRIES LIMITED

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

CIN : L74999MH1992PLC067849

To
The General Manager
DCS - CRD
BSE LIMITED
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001.

Date: November 01, 2021

Srip code: 513687

Dear Sir,

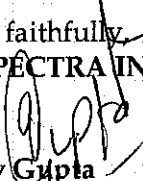
Sub.: Unaudited Financial Results for the quarter ended 30.09.2021

At the Board meeting held today at 3.00 p.m. and concluded at 5.00p.m. the Board of directors approved the Unaudited Financial Results for the quarter ended June 30, 2021.

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, 2021 duly approved by the Board of Directors along with Limited review report of the Auditors.

Thanking you.

Yours faithfully,
For SPECTRA INDUSTRIES LIMITED


Jaidev Gupta
Executive Director & CFO
DIN: 00066999
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 : sepf12@rediffmail.com

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

Statement of Unaudited Financial Results for the Quarter and Half year ended September 30, 2021

(Rs. in Lakhs, except EPS)

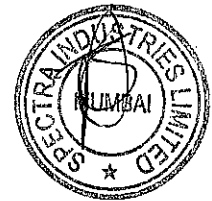
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1)	Income from Operation :						
	(a) Revenue from Operations	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Other Income	0.00	0.00	0.00	0.00	0.00	0.81
	Total Income	0.00	0.00	0.00	0.00	0.00	0.81
2)	Expenses :						
	(a) Cost of Materials consumed (Purchase of Stock in Trade)	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Changes in inventories of finished goods and W.I.P and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Employee benefits expenses	0.50	0.9	0.4	1.40	1.94	2.70
	(d) Finance Cost	15.23	14.97	11.15	30.20	19.00	468.59
	(e) Depreciation and Amortisation expenses	13.22	13.21	11.49	26.43	29.91	59.82
	(f) Other Expenses	5.62	3.01	2.31	8.63	7.90	18.12
	Total Expenses	34.57	32.09	25.35	66.66	58.75	549.23
3)	Profit before Tax (1-2)	(34.57)	(32.09)	(25.35)	(66.66)	(58.75)	(548.42)
4)	Tax Expenses						
	(a) Current tax (net of Mat credit)	0	0.00	0.00	0.00	0.00	0.00
	(b) Deferred Tax	0	0.00	0.00	0.00	0.00	-2.02
	(c) Income Tax for earlier year	0	0.00	0.00	0.00	0.00	0.00
	Total Tax expense	0.00	0.00	0.00	0.00	0.00	-2.02
5)	Net Profit after Tax (3-4)	(34.57)	(32.09)	(25.35)	(66.66)	(58.75)	(550.44)
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	0.00
	(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	0.00
7)	Profit for the year (5+6)	(34.57)	(32.09)	(25.35)	(66.66)	(58.75)	(550.44)
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	(0.49)	(0.45)	(0.36)	(0.94)	(0.83)	(7.78)

1) These financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendments thereafter.

2) The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 01.11.2021. The Statutory auditors of the Company have conducted limited review of these financial results, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

3) The figures for the half year ended 30.09.2021 are the balancing figures between the Audited figures in respect of the full financial year and year-to-date figures upto the third quarter of the financial year.

4) The figures for the previous periods / year have been regrouped / reclassified wherever considered necessary.



Place : Mumbai
Date :

By Order of the Board
For Spectra Industries Ltd

(Signature)
Jaidev Vinod Kumar Gupta
Executive Director & CFO

SPECTRA INDUSTRIES LIMITED

Statement of Assets and Liabilities as per Regulation 33(3) (f) of SEBI LODR 2015:

(Rs. In Lacs)

Particulars		As at 30.09.2021 Unaudited	As at 31.03.2021 Audited
ASSETS :			
1 Non-current assets			
(a) Property, Plant and Equipment		950.9	977.33
(b) Capital work-in-progress		-	-
(c) Investment in Property		-	-
(d) Goodwill		-	-
(e) Other Intangible assets		-	-
(f) Intangible Assets under development		-	-
(g) Biological Assets other than bearer plants		-	-
(h) Financial Assets		18.18	11.18
(i) Investments		-	-
(ii) Trade receivables		-	-
(iii) Loans		-	-
(i) Deferred tax assets (net)		-	-
(j) Other non-current assets		49.25	85.14
Total Non-Current Assets		1018.33	1073.65
2 Current assets			
(a) Inventories		64.44	64.44
(b) Financial Assets		-	-
(i) Investment		-	-
(ii) Trade receivable		109.81	161.52
(iii) Cash and cash equivalents		7.35	7.44
(iv) Bank balances other than (iii) above		0	0.12
(v) Loans		6.86	6.86
(vi) Others (to be specified)		0.36	-
(c) Current Tax Assets (Net)		-	-
(d) Other current assets		13.23	11.36
Total Current Assets		202.06	251.74
Total Assets		1220.39	1325.39
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital		707.85	707.85
(b) Other Equity		(5076.00)	(5009.33)
Total Equity		(4368.15)	(4301.48)
1 Liabilities			
Non-current liabilities			
(a) Financial Liabilities		-	-
(i) Borrowings		1471.59	1463.33
(ii) Trade payable		-	-
(iii) Other financial liabilities (other than those specified in item (b), to be specified)		-	-
(b) Provisions		30.72	30.71
(c) Deferred tax liabilities (Net)		96.07	96.07
(d) Other non-current liabilities		-	-
Total Non Current Liabilities		1598.38	1590.11
2 Current liabilities			
(a) Financial Liabilities		-	-
(i) Borrowings		3353.90	3414.05
(ii) Trade payables		548.39	552.51
(iii) Other financial liabilities (other than those specified in item (c))		-	-
(b) Other current liabilities		87.87	70.19
(c) Provisions		-	-
(d) Current Tax Liabilities (Net)		0.00	0.00
Total Current Liabilities		3990.15	4036.75
Total Equity and Liabilities		1220.39	1,325.39

Place : Mumbai
Date : 01.11.2021



By Order of the Board
For Spectra Industries Ltd

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

SPECTRA INDUSTRIES LIMITED
Cash Flow statement for the half year ended September 30, 2021
(Amounts in Indian Rupees)

	September 30, 2021	March 31, 2021
(A) Cash Flow from Operating Activities		
Profit/ (Loss) before tax and Extra Ordinary Items	(6,666,921)	(54,842,660)
Adjustment to reconcile loss before tax to net cash flows:		
Depreciation and amortisation	2,643,610	5,982,490
Employee stock compensation expense	-	-
Provisions Written back	-	-
Bad Debts written off	-	-
Provision for Gratuity	-	-
Provision for doubtful Debts	-	-
Provision for Interest Payable	-	40,199,919
Interest Expense	3,020,129	46,837,153
Interest Income	-	(80,960)
Operating loss before working capital changes	(1,003,182)	38,095,942
Changes in Working Capital		
(Decrease)/ Increase in Short Term Borrowings	(6,014,736)	(3,819,293)
(Decrease)/ Increase in Long Term Borrowings	-	-
(Decrease)/ Increase in Trade Payables	(412,069)	1,517,473
Increase in Provisions	-	-
Increase in Other Liabilities	1,767,878	(214,053)
(Increase)/ Decrease in Trade receivables	5,170,373	4,115,204
(Increase)/ Decrease in Other Financial Assets	(700,000)	-
(Increase) in Loans and advances	-	-
(Increase) in other current assets	(223,280)	200,000
(Increase) in other non current assets	3,588,442	-
Decrease / (Increase) in Inventories	-	-
Cash generated from operations	2,173,426	39,895,273
Deferral Sales Tax (SICOM)	-	-
Taxes paid	-	196,110
Cash flow before Extra-Ordinary Item	2,173,426	40,091,383
Net cash flow generated from operating activities	(A) 2,173,426	40,091,383
Cash flow from Investing Activities		
Purchase of fixed assets including Capital Work in Progress	-	-
Sale of Fixed Assets	-	-
Interest Received	-	80,960
(B) Net Cash (Used in) Investing Activities	(B) -	80,960
Cash flow from Financing Activities		
Proceeds from issuance of Preference Share Capital (including Securities Premium)	-	-
Term Loan from HDFC	825,937	5,630,514
Interest paid	(3,020,129)	(46,837,153)
(C) Net Cash flow from Financing Activities	(C) (2,194,192)	(41,206,639)
Net Increase / (Decrease) in Cash and Cash Equivalents	(A)+(B)+(C) (20,766)	(1,034,296)
Cash and Cash equivalents at the beginning of the year	755,631	1,789,928
Cash and Cash equivalents at the end of the year	734,865	755,631
Components of cash and cash equivalents :		
Cash and Bank balances	734,865	755,631
Cash Credit accounts	-	-
Cash and cash equivalents at the end of the year (Note 14)	734,865	755,631
	20,766	1,034,296

