



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: September 15, 2020

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

Srip code: 513687

Dear Sir,

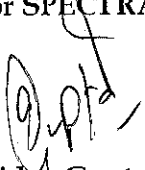
Sub.: Unaudited Financial Results for the quarter ended 30.06.2020

At the Board meeting held today at 3.00 p.m. and concluded at 06.05 p.m. the Board of directors approved the Unaudited Financial Results for the quarter ended June 30, 2020.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed please find Unaudited Financial Results for the quarter ended June 30, 2020 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
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 : sepl12@rediffmail.com

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

Statement of Standalone Unaudited Financial Results for the Quarter ended June 30, 2020

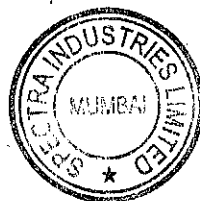
(Rs. in Lakhs, except EPS)

Sr. No.	Particulars	Quarter Ended		Year Ended	
		30-Jun-20	31-Mar-20	30-Jun-19	31-Mar-20
		Unaudited	Audited	Unaudited	Audited
1)	Income from Operation :				
(a)	Revenue from Operations	0.00	0.00	0.28	0.28
(b)	Other Income	0.00	0.97	0.00	2.40
	Total Income	0.00	0.97	0.28	2.68
2)	Expenses :				
(a)	Cost of Materials consumed (Purchase of Stock in Trade)	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	1.44	1.44
(c)	Employee benefits expenses	1.04	2.48	2.29	9.79
(d)	Finance Cost	19.00	784.76	0.13	784.90
(e)	Depreciation and Amortisation expenses	14.94	15.89	15.89	63.57
(f)	Other Expenses	4.06	1.28	8.54	25.14
	Total Expenses	39.04	804.41	28.29	884.84
3)	Profit before Tax (1-2)	(39.04)	(803.44)	(28.01)	(882.16)
4)	Tax Expenses				
(a)	Current tax (net of Mat credit)	0.00	0.00	0.00	0.00
(b)	Deferred Tax	0.00	3.29	0.00	3.29
(c)	Income Tax for earlier year	0.00	0.00	0.00	0.00
	Total Tax expense	0.00	3.29	0.00	3.29
5)	Net Profit after Tax (3-4)	(39.04)	(800.15)	(28.01)	(878.87)
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
(b)	Equity Instruments through other comprehensive income	0.00	0.00	0.00	0.00
(c)	Deferred Tax relating to the above items	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income /(loss)	0.00	0.00	0.00	0.00
7)	Profit for the year (5+6)	(39.04)	(800.15)	(28.01)	(878.87)
8)	Paid Up Equity Share Capital (Face Value Rs.10/- each)	707.85	707.85	707.85	707.85
9)	(i) Earning per share of Rs. 10 each (for period-not annualised)				
	Basic and Diluted	(0.55)	(11.30)	(0.40)	(12.42)

Notes :

- The above standalone unaudited financial result prepared in accordance with the recognition & measurement principles laid down in the Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34 ") prescribed under section 133 of the Companies Act, 2013 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 15.09.2020. The Statutory auditors have carried out a Limited Review on the standalone financial results.
- The figures for the quarter ended 31.03.2020 are the balancing figures between the Audited figures in respect of the full financial year and year-to-date figures upto the first quarter of the financial year.
- The figures for the previous periods / year have been regrouped / reclassified wherever considered necessary.

Place : Mumbai
Date : 15.09.2020



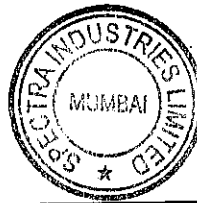
By Order of the Board
For Spectra Industries Ltd

Jaidev Vinod Kumar Gupta
Executive Director
DIN - 00066999

Particulars		As at 30.06.2020 Unaudited	As at 31.03.2020 Audited
ASSETS :			
1	Non-current assets		
	(a) Property, Plant and Equipment	1037.16	1037.16
	(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	13.18	13.18
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	85.14	85.14
	Total Non-Current Assets	1135.48	1135.48
2	Current assets		
	(a) Inventories	64.44	64.44
	(b) Financial Assets	-	-
	(i) Investment	-	-
	(ii) Trade receivable	202.67	202.67
	(iii) Cash and cash equivalents	1.55	17.60
	(iv) Bank balances other than (iii) above	17.60	0.30
	(v) Loans	6.86	6.86
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	14.89	11.36
	Total Current Assets	308.01	303.23
	Total Assets	1443.49	1438.71
EQUITY AND LIABILITIES			
Equity			
	(a) Equity Share Capital	707.85	707.85
	(b) Other Equity	(4497.92)	(4458.88)
	Total Equity	(3790.07)	(3751.03)
1	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	1024.02	1005.02
	(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)	94.05	94.05
	(d) Other non-current liabilities	-	-
	Total Non Current Liabilities	1148.79	1129.78
2	Current liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	3453.93	3452.24
	(ii) Trade payables	542.29	537.33
	(iii) Other financial liabilities (other than those specified in item (c))	-	-
	(b) Other current liabilities	87.79	72.33
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	0.75	(1.96)
	Total Current Liabilities	4084.77	4059.94
	Total Equity and Liabilities	1443.49	1,438.71

Place : Mumbai

Date : 15.09.2020

By Order of the Board
For Spectra Industries LtdJaidev Vinod Kumar Gupta
Executive Director
DIN - 00066999



Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of M/s. SPECTRA INDUSTRIES LIMITED

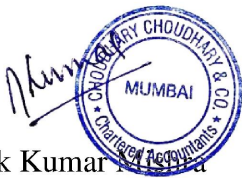
We have reviewed the accompanying statement of unaudited financial results of **SPECTRA INDUSTRIES LIMITED** for the three months ended on **30th June 2020**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No CIR/CFD/FAC/62/2016 dated 6 July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement. Other points to be highlight are as below:

1. The company has defaulted in payment of its loans and the credit facilities with Banks, amounting to Rs 28.26 crores which have been classified by Banks as NPA. Bank of India has given notice under Sec 13(2) of the Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act 2002
2. The company has defaulted in payment of Statutory Dues. Total amount overdue was Rs 66,21,248 as on Jun 30, 2020
3. During the 3 months period ended on Jun 30, 2020 business activities was closed.
4. Net worth of the company has become negative and Capital is eroded due to losses.

For Choudhary Choudhary & Co
Chartered Accountants



Alok Kumar
(Partner)
Membership No: 124184
Firm Reg No: 002910C
UDIN: 20124184AAAAAT8984

Place: Mumbai
Date: 15.09.2020