

PART - I							
Sr. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Half Year Ended	Half Year Ended	Year Ended
		On 30.09.2012	On 30.06.2012	On 30.09.2011	30.09.2012	30.09.2011	31.03.2012
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1)	Income from Operations						
	a) Net Sales / Income From Operations (Net of Excise Duty)	1088.16	1357.13	1400.14	2445.29	2636.19	5473.30
	b) Other Operating Income	3.68	2.32	0.12	6.00	0.21	6.23
	Total Income from Operation (Net)	1091.84	1359.45	1400.26	2451.29	2636.40	5479.53
2)	Expenditure						
	a) Cost of Automobiles	506.77	773.84	83.71	1280.61	152.16	1273.50
	b) Purchases of stock-in-trade	541.76	532.79	1226.55	1074.55	2320.50	3855.22
	c) Changes in inventories of finished goods and W.I.P	0.00	0.00	0.00	0.00	0.00	(0.13)
	d) Employee benefits expense	20.26	21.40	20.39	41.66	36.44	99.41
	e) Depreciation and Amortisation expense	15.55	15.53	14.26	31.08	27.50	58.56
	f) Other Expense	23.01	30.04	32.95	53.05	53.09	83.14
	Total Expense	1107.35	1373.60	1377.86	2480.95	2589.69	5369.70
3)	Profit(+)/Loss(-) from Operations before Other Income (1-2)	(15.51)	(14.15)	22.40	(29.66)	46.71	109.83
4)	Other Income	12.58	3.70	0.00	16.28	0.00	11.58
5)	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	(2.93)	(10.45)	22.40	(13.38)	46.71	121.41
6)	Finance Cost (Net)	21.23	25.15	13.86	46.38	22.57	84.31
7)	Profit / (Loss) from ordinary activities before finance costs but before exceptional items (5-6)	(24.16)	(35.60)	8.54	(59.76)	24.14	37.10
8)	Exceptional Income	0.00	0.00	0.00	0.00	0.00	0.00
9)	Profit / (Loss) from Ordinary Activities before Tax (7+8)	(24.16)	(35.60)	8.54	(59.76)	24.14	37.10
10)	Tax Expenses	0.00	0.00	(2.00)	0.00	5.00	10.65
11)	Net Profit / (Loss) from Ordinary Activities after Tax (9-10)	(24.16)	(35.60)	6.54	(59.76)	19.14	26.45
12)	Extraordinary Item (net of tax expenses)	0.00	0.00	0.00	0.00	0	0.00
13)	Net Profit / (Loss) for the period (11-12)	(24.16)	(35.60)	6.54	(59.76)	19.14	26.45
14)	Paid Up Equity Share Capital (Face Value Rs.10/- each)	707.85	707.85	707.85	707.85	707.85	707.85
15)	Reserves Excluding Revaluation Reserves as per Balance Sheet of Previous year	-	-	-	-	-	533.07
16)	Basic and Diluted EPS before & after extraordinary items (Not annualised)	(0.34)	(0.50)	0.09	(0.84)	0.27	0.37
PART - II							
A	PARTICULARS OF SHAREHOLDING						
1)	Public Shareholding						
	a) Number of Shares	3251910	3262460	3462460	3251910	3462460	3262460
	b) Percentage	45.94	46.09	48.92	45.94	48.92	46.09
2)	Promoters and Promoter Group Shareholding						
	a) Pledged / Encumbered						
	Number of Shares	NIL	NIL	NIL	NIL	NIL	NIL
	Percentage of Shareholding						
	b) Non-encumbered						
	Number of Shares	3826590	3816040	3616040	3826590	3616040	3816040
	Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100	100	100.00	100	100.00	100
	Percentage of shares (as a % of the total shares capital of the Company)	54.06	53.91	51.08	54.06	51.08	53.91
B	INVESTOR COMPLAINTS						
	Pending at the beginning of the quarter	NIL					
	Received during the quarter	NIL					
	Disposed of during the quarter	NIL					
	Remaining unresolved at the end of the quarter	NIL					

SEGMENT WISE REVENUE, RESULTS & CAPITAL EMPLOYED

FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER ' 2012

(Rs. In Lakhs)

	PARTICULARS	QUARTER ENDED ON			HALF YEAR ENDED		YEAR ENDED
		30.09.2012 UNAUDITED	30.06.2012 UNAUDITED	30.09.2011 UNAUDITED	30.09.2012 UNAUDITED	30.09.2011 UNAUDITED	31ST MARCH'2012 AUDITED
1)	<u>Segment Revenue</u>						
	A) Automobiles	521.60	819.05	95.18	1340.65	175.71	1374.94
	B) Trading	570.24	540.40	1304.96	1110.64	2460.48	4104.59
	C) Others	12.58	3.70	2.08	16.28	3.88	11.58
	TOTAL	1104.42	1363.15	1402.22	2467.57	2640.07	5491.11
2)	<u>Segment Results</u>						
	[Profit/(Loss) before tax and interest from each segment]						
	A) Automobiles	(43.18)	(9.95)	(32.79)	(53.13)	(51.51)	(69.76)
	B) Trading	29.67	1.04	76.13	30.71	128.59	229.49
	C) Others	12.58	3.70	2.08	16.28	3.88	11.58
	TOTAL	(0.93)	(5.21)	45.42	(6.14)	80.96	171.31
	Less : Interest Expenses	21.23	25.15	15.82	46.38	26.24	84.31
	Other unallocable expenditure (net of unallocable income)	2.00	5.24	21.06	7.24	30.58	49.90
	TOTAL PROFIT BEFORE TAX	(24.16)	(35.60)	8.54	(59.76)	24.14	37.10
3)	<u>Capital Employed</u>						
	(Segment Assets - Segment Liabilities)						
	A) Automobiles	849.31	1489.86	1382.44	849.31	1382.44	1115.59
	B) Trading	377.85	(43.50)	302.21	377.85	302.21	467.7
	C) Unallocable Capital Employed	369.14	976.99	484.57	369.14	484.57	232.12
	TOTAL	1596.30	2423.35	2169.22	1596.30	2169.22	1815.41

STATEMENT OF ASSETS AND LAIBILITIES

(Rs. In Lacs)

Particulars	As on 30.09.2012	As at 31.03.2012
	Unaudited	Audited
A) EQUITY AND LIABILITIES		
1) Shareholders funds		
(a) Capital	707.85	707.85
(b) Reserves and Surplus	473.31	533.07
Sub-total - Shareholders' Funds	1181.16	1240.92
2) Non-current liabilities		
(a) Long-term borrowings	415.14	574.50
(b) Deferred tax liabilities (net)	87.53	87.53
Sub-total - Non-current Liabilities	502.67	662.03
3) Current Liabilities		
(a) Short-term borrowings	941.47	507.60
(b) Trade Payables	2423.91	3018.29
(c) Other current liabilities	119.19	223.80
(d) Short-term provisions	54.25	54.25
Sub-total - Current Liabilities	3538.82	3803.94
TOTAL - EQUITY AND LIABILITIES	5,222.65	5,706.89
B) ASSETS		
1) Non-current assets		
(a) Fixed Assets	823.92	825.68
(b) Non-current investments	93.33	93.33
(c) Long-term loans and advances	316.14	268.67
Sub-total - Non-current Assets	1233.39	1187.68
2) Current Assets		
(a) Inventories	775.36	609.25
(b) Trade Receivables	2786.04	3467.81
(c) Cash and Cash equivalents	161.05	244.61
(d) Short-term loans and advances	266.81	197.54
Sub-total - Current Assets	3989.26	4519.21
TOTAL ASSETS	5,222.65	5,706.89

Notes :

- 1) The above unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12.11.2012 and have been subjected to Limited Review by the Auditors of the Company.
- 2) The Company is operating in two segment "Automobiles" & "Trading" in accordance with the provisions of AS-17 of ICAI.
- 3) During the quarter ended 30th September 2012, Nil investor complaint was received. There were no investor complaints pending at the beginning or end of the quarter.
- 4) Provision for Deferred tax will be provided at the end of the year.
- 5) Previous year's figures have been regrouped, rearranged wherever necessary to confirm to this year's classification.

Place : Mumbai

Date : 12th November ' 2012

By Order of the board

For Spectra Industries Ltd

Vinod Kumar Gupta
Managing Director

