

SPECTRA INDUSTRIES LIMITED
Regd Office :
**Plot No 9, Spectra Compound,
Ramchandra Lane, Kanchpada - II,
Malad (West), Mumbai - 400064**
AUDITED FINANCIAL RESULTS FOR YEAR ENDED 31ST MARCH 2012
PART - 1
Rs. In Lakhs

Sr. No.	Particulars	3 Months	Previous 3	Corresponding	Year to Dated	Previous
		ended in the	months	3 Months ended	figures for the	accounting
		Current Year	ended	in Previous Year	Current year ended	Year ended
		(31.03.2012)	(31.12.2011)	(31.03.2011)	(31.03.2012)	(31.03.2011)
		Audited	Unaudited	Audited	Audited	Audited
1)	Income from operations					
	a) Net Sales / Income From Operations (Net of Excise Duty)	1890.27	971.72	2334.18	5473.30	4699.71
	b) Other Operating Income	0.49	1.28	0.53	6.23	1.45
	Total Income from Operation (Net)	1890.76	973.00	2334.71	5479.53	4701.16
2)	Expenses					
	a) Cost of Automobiles	888.65	232.69	12.27	1273.50	22.70
	b) Purchase of stock-in-trade	890.52	644.20	2239.85	3855.22	4507.66
	b) Changes in inventories of finished goods and W.I.P	(0.13)	0.00	0.00	(0.13)	0.84
	c) Employee benefits expense	27.41	24.13	9.55	99.41	31.57
	d) Depreciation and Amortisation expense	15.34	14.74	9.81	58.56	37.91
	e) Other Expense	39.98	29.02	21.77	83.14	50.89
	Total Expenses	1861.77	944.78	2293.25	5369.70	4651.57
3)	Profit(+)/Loss(-) from Operations before Other Income (1-2)	28.99	28.22	41.46	109.83	49.59
4)	Other Income	10.09	0.00	46.76	11.58	63.93
5)	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	39.08	28.22	88.22	121.41	113.52
6)	Finance Cost (net)	33.40	20.94	14.07	84.31	26.97
7)	Profit / (Loss) from ordinary activities after finance cost but before exceptional items (5-6)	5.68	7.28	74.15	37.10	86.55
8)	Exceptional Income	0.00	0.00	0.00	0.00	1.78
9)	Profit / (Loss) from Ordinary Activities before Tax (7+8)	5.68	7.28	74.15	37.10	88.33
10)	Tax Expenses	4.65	1.00	9.07	10.65	12.07
11)	Net Profit / (Loss) from Ordinary Activities after Tax (9-10)	1.03	6.28	65.08	26.45	76.26
12)	Extraordinary Item (net of tax expenses)	0.00	0.00	0.00	0.00	0.00
13)	Net Profit / (Loss) for the period (11-12)	1.03	6.28	65.08	26.45	76.26
14)	Paid Up Equity Share Capital (Face Value of Rs.10/- each)	707.85	707.85	707.85	707.85	707.85
15)	Reserves Excluding Revaluation Reserves as per Balance Sheet of Previous year				533.07	506.62
16)	Basic and Diluted EPS BEFORE & after extraordinary items (Not annualised)	0.01	0.01	0.92	0.37	1.08
A	PARTICULARS OF SHAREHOLDING					
1	Public Shareholding					
	a) Number of Shares	3262460	3462460	3462460	3262460	3462460
	b) Percentage	46.09	48.92	48.92	46.09	48.92
2	Promoters and Promoter Group Shareholding					
	a) Pledged / Encumbered					
	Number of Shares	NIL	NIL	NIL	NIL	NIL
	Percentage of Shareholding					
	b) Non-encumbered					
	Number of Shares	3816040	3616040	3616040	3816040	3616040
	Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100	100	100	100	100
	Percentage of shares (as a % of the total shares capital of the Company)	53.91	51.08	51.08	53.91	51.08
B	INVESTOR COMPLAINTS					
	Pending at the beginning of the quarter	NIL	NIL			
	Received during the quarter	NIL	NIL			
	Disposed of during the quarter	NIL	NIL			
	Remaining unresolved at the end of the quarter	NIL	NIL			

PART - II - NOTES :

- 1) The above results were reviewed by the Audit Committee and subsequently taken on record by the Board of Directors at its meeting held on 30th May ' 2012.
- 2) The Company is operating in two segment "Manufacturing" & "Trading" in accordance with the provisions of AS-17 of ICAI.
- 3) Previous year's figures have been regrouped, rearranged wherever necessary to confirm to this year's classification.

Date : 30.05.2012

**By Order of the Board
For Spectra Industries Ltd**

**VINOD KUMAR GUPTA
Managing Director**

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED**FOR THE QUARTER AND YEAR ENDED ON 31 TH MARCH ' 2012**

Sr.No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended On
		31th March ' 2012 Audited	31th December ' 2011 Unaudited	31th March ' 2011 Audited	31.03.2012 Audited
1)	Segment Revenue				
	A) Automobiles	927.34	271.89	13.68	1374.94
	B) Trading	944.28	699.83	2321.03	4104.59
	C) Others	4.59	3.11	48.87	11.58
	Total	1876.21	974.83	2383.58	5491.11
2)	Segment Results [Profit/(Loss) before tax and interest from each segment]				
	A) Automobiles	(17.37)	2.76	(24.76)	(69.76)
	B) Trading	49.44	44.91	82.61	229.49
	C) Others	4.59	3.11	48.87	11.58
	Total	36.66	50.78	106.72	171.31
	Less : Interest Expenses	27.90	22.77	16.19	84.31
	Other unallocable expenditure (net of unallocable income)	3.08	20.73	16.38	49.90
	Total Profit Before Tax	5.68	7.28	74.15	37.10
3)	Capital Employed (Segment Assets - Segment Liabilities)				
	A) Automobiles	1106.69	1321.90	1063.20	1106.69
	B) Trading	476.60	226.75	517.69	476.60
	C) Unallocable Capital Employed	232.12	481.33	472.94	232.12
	Total	1815.41	2029.98	2053.83	1815.41

Place : Mumbai
Date : 30.05.2012

By Order of the bo.
For Spectra Indust

Vinod Kumar Gupta
Managing Director

(Rs in Lakhs)

Year Ended On
31.03.2011
Audited
31.86
4669.30
72.66
4773.82
(75.50)
155.34
72.66
152.50
33.93
30.24
88.33
1063.20
517.69
472.94
2053.83

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SPECTRA INDUSTRIES LIMITED**STATEMENT OF ASSETS AND LIABILITIES****(Rs. In Lacs)**

Particulars	As at 31.03.2012	As at 31.03.2011
	Audited	Audited
A) EQUITY AND LIABILITIES		
1) Shareholders funds		
(a) Capital	707.85	707.85
(b) Reserves and Surplus	533.07	506.63
Sub-total - Shareholders' Funds	1,240.92	1,214.48
2) Non-current liabilities		
(a) Long-term borrowings	574.50	839.35
(b) Deferred tax liabilities (net)	87.53	86.88
Sub-total - Non-current Liabilities	662.03	926.23
3) Current Liabilities		
(a) Short-term borrowings	507.60	0.00
(b) Trade payables	3018.29	2235.38
(c) Other current liabilities	223.80	16.38
(d) Short-term provisions	54.25	39.14
Sub-total - Current Liabilities	3803.94	2290.90
TOTAL - EQUITY & LIABILITIES	5,706.89	4,431.61
B) ASSETS		
1) Non-current assets		
(a) Fixed Assets	825.68	799.54
(b) Non-current investments	93.33	93.33
(c) Long-term loans and advances	268.67	710.50
Sub-total - Non-current assets	1187.68	1603.37
2) Current Assets		
(a) Inventories	609.25	368.64
(b) Trade Receivables	3467.81	2274.68
(c) Cash and Cash equivalents	244.61	108.00
(d) Short-term loans and advances	197.54	76.92
Sub-total - Current Assets	4519.21	2828.24
TOTAL ASSETS	5706.89	4431.61

Place : Mumbai
Date : 30.05.2012

By Order of the board
For Spectra Industries Ltd

Vinod Kumar Gupta

