

SPECTRA INDUSTRIES LIMITED

Regd Office :

 Plot No 9, Spectra Compound,
 Ramchandra Lane Extension, Kanchpada - II,
 Malad (West), Mumbai - 400064

AUDITED FINANCIAL RESULTS FOR QUARTER AND YEAR ENDED 31ST MARCH 2014
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
		(31.03.2014)	(31.12.2013)	(31.03.2013)	(31.03.2014)	(31.03.2013)
		Audited	Unaudited	Audited	Audited	Audited
1)	Income from operations					
	a) Net Sales / Income From Operations (Net of Excise Duty)	1759.49	1607.29	2993.72	6855.58	7675.15
	b) Other Operating Income	12.09	10.65	7.87	41.01	19.67
	Total Income from Operation (Net)	1771.58	1617.94	3001.39	6896.59	7694.82
2)	Expenses					
	a) Cost of Automobiles	962.34	709.55	2040.66	2978.60	4325.70
	b) Purchase of stock-in-trade	698.83	951.77	714.32	3567.03	2919.58
	b) Changes in inventories of finished goods and W.I.P	(0.01)	(120.61)	0.00	(0.10)	0.00
	c) Employee benefits expense	50.97	41.59	43.83	168.23	112.49
	d) Depreciation and Amortisation expense	4.83	16.05	13.78	52.49	60.67
	e) Other Expense	11.74	46.31	10.78	150.76	109.07
	Total Expenses	1728.70	1644.66	2823.37	6917.01	7527.51
3)	Profit(+)/Loss(-) from Operations before Other Income (1-2)	42.88	(26.72)	178.02	(20.42)	167.31
4)	Other Income	13.26	9.65	(17.36)	30.18	13.31
5)	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	56.14	(17.07)	160.66	9.76	180.62
6)	Finance Cost (net)	56.82	13.84	50.01	117.18	109.53
7)	Profit / (Loss) from ordinary activities after finance cost but before exceptional items (5-6)	(0.68)	(30.91)	110.65	(107.42)	71.09
8)	Exceptional Income	0.00	0.00	0.00	0.00	0.00
9)	Profit / (Loss) from Ordinary Activities before Tax (7+8)	(0.68)	(30.91)	110.65	(107.42)	71.09
10)	Tax Expenses	0.00	0.00	25.55	0.00	25.55
11)	Net Profit / (Loss) from Ordinary Activities after Tax (9-10)	(0.68)	(30.91)	85.10	(107.42)	45.54
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)	(0.68)	(30.91)	85.10	(107.42)	45.54
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 Reserve as per Balance Sheet of Previous year				470.17	578.61
16)	Basic and Diluted EPS BEFORE & after extraordinary items (Not annualised)	(0.01)	(0.44)	1.20	(1.53)	0.64
A	PARTICULARS OF SHAREHOLDING					
1	Public Shareholding					
	a) Number of Shares	3189050	3189350	3200877	3189050	3200877
	b) Percentage	45.05	45.05	45.22	45.05	45.22
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	3889450	3889150	3877623	3889450	3877623
	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 share capital of the Company)	54.95	54.95	54.78	54.95	54.78
B	INVESTOR COMPLAINTS					
	Pending at the beginning of the quarter	NIL	NIL			
	Received during the quarter	NIL	NIL			
	Disposed off during the quarter	NIL	NIL			
	Remaining unresolved at the end of the quarter	NIL	NIL			

PART - II - NOTES :

- 1) The above audited results were reviewed by the Audit Committee and subsequently approved by the Board of Directors in their meeting held on 30th May ' 2014.
- 2) The Company is operating in two segment "Automobiles" & "Trading" in accordance with the provisions of AS-17 of ICAI.
- 3) Figuers of the last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the 3rd quarter of the current financial year.
- 4) Previous year's figures have been regrouped/rearranged wherever necessary to conform to current year's classification.

Date : 30.05.2014

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



VINOD KUMAR GUPTA
Managing Director

SPECTRA INDUSTRIES LIMITED

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

FOR THE QUARTER AND YEAR ENDED ON 31 ST MARCH 2014

(Rs in Lakhs)

Sr.No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended On	Year Ended On
		31.03.2014 Audited	31.12.2013 Unaudited	31.03.2013 Audited	31.03.2014 Audited	31.03.2013 Audited
1)	Segment Revenue					
	A) Automobiles	1050.62	660.25	2260.24	3295.33	4670.75
	B) Trading	720.96	957.69	741.15	3601.26	3024.07
	Total	1771.58	1617.94	3001.39	6896.59	7694.82
2)	Segment Results					
	Profit/(Loss) before tax and interest from each segment					
	A) Automobiles	50.07	25.41	144.85	102.37	109.59
	B) Trading	12.42	(5.66)	11.15	(4.01)	81.99
	Total	62.49	19.75	156.00	98.36	191.58
	<u>Less</u> : Interest Expenses	25.79	29.97	43.96	102.28	109.53
	Other unallocable expenditure (net of unallocable income)	37.38	20.69	1.39	103.50	-10.96
	Total Profit Before Tax	(0.68)	(30.91)	110.65	(107.42)	71.09
3)	Capital Employed (Segment Assets - Segment Liabilities)					
	A) Automobiles	544.69	1259.91	1032.60	544.69	1032.60
	B) Trading	1009.69	573.14	382.38	1009.69	382.38
	C) Unallocable Capital Employed	433.52	176.27	371.61	433.52	371.61
	Total	1987.90	2009.32	1786.59	1987.90	1786.59

Place : Mumbai
Date : 30.05.2014

By Order of the Board
For Spectra Industries Ltd



 Vinod Kumar Gupta
 Managing Director

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

Particulars	As at 31.03.2014 Audited	As at 31.03.2013 Audited
A) EQUITY AND LIABILITIES		
1) Shareholders funds		
(a) Capital	707.85	707.85
(b) Reserves and Surplus	470.17	578.61
Sub-total - Shareholders' Funds	1,178.02	1,286.46
2) Non-current liabilities		
(a) Long-term borrowings	809.89	500.12
(b) Deferred tax liabilities (net)	87.53	86.52
Sub-total - Non-current Liabilities	897.42	586.64
3) Current Liabilities		
(a) Short-term borrowings	1166.76	1168.78
(b) Trade payables	1992.08	1978.28
(c) Other current liabilities	712.06	938.29
(d) Short-term provisions	81.24	80.14
Sub-total - Current Liabilities	3952.14	4165.49
TOTAL - EQUITY & LIABILITIES	6,027.58	6,038.59
B) ASSETS		
1) Non-current assets		
(a) Fixed Assets	1073.33	936.85
(b) Non-current investments	93.33	93.33
(c) Long-term loans and advances	253.32	268.67
Sub-total - Non-current assets	1419.98	1298.85
2) Current Assets		
(a) Inventories	718.74	774.34
(b) Trade Receivables	3386.32	3534.98
(c) Cash and Cash equivalents	262.63	209.26
(d) Short-term loans and advances	239.91	221.16
Sub-total - Current Assets	4607.60	4739.74
TOTAL ASSETS	6027.58	6038.59

Place : Mumbai
Date : 30.05.2014

By Order of the Board
For Spectra Industries Ltd


Vinod Kumar Gupta
Managing Director