



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

July 13, 2017

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400001

Scrip Code: 513687

Dear Sir,

Sub: Revised Financial Results of the Company for the Quarter/Year Ended March 2017 as per SEBI Circular no. CIR/CFD/FAC/62/2016) dated July 05, 2016.

Ref: Your Email dated 10.07.2017 for Discrepancies in Financial Results of the Company for the Quarter/Year Ended March 2017

We are submitting Revised Audited Financial Results for the quarter and year ended 31st March, 2017 with reference to e-mail received from the Stock exchange dated 10th July, 2017 as per Schedule III to the Companies Act, 2013 and in compliance with point No. 2.1 and 2.4 of SEBI Circular no. CIR/CFD/FAC/62/2016) dated July 05, 2016 along with the following:

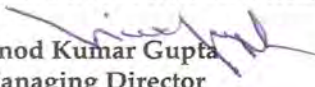
1. Revised Audited Financial Results for the Quarter and year ended March 31, 2017
2. Declaration for unmodified Audit Report.

Request you to kindly take the same on record.

Thanking you.

Yours sincerely

For SPECTRA INDUSTRIES LIMITED


Vinod Kumar Gupta
Managing Director

DIN: 0000066494

Address: Ramsarovar, 1st Floor Nadiadwala Colony
S V Road, Malad (W) Mumbai-400064

Encl.: As above

Factory : C-1, MIDC, Murbad, Dist Thane.
Maharashtra-421 401. Tel.: 02524-224298

SPECTRA INDUSTRIES LIMITED

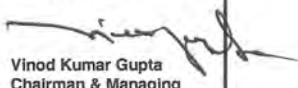
BALANCE SHEET AS ON 31ST MARCH, 2017

(Rs. In Lakhs)

Particulars	Note No.	As at 31.03.2017	As at 31.03.2016
		Audited	Audited
1	2	3	4
I. EQUITY AND LIABILITIES			
1) Shareholders funds			
(a) Share Capital		707.85	707.85
(b) Reserves and Surplus		639.93	514.83
(c) Money Received against Share Warrants		--	--
2) Share Application money pending allotment		--	--
3) Non-current liabilities			
(a) Long-term borrowings		374.49	657.78
(b) Deferred tax liabilities (net)		100.19	93.01
(c) Other Long - term Liabilities		--	--
(d) Long- term Provisions		--	--
4) Current Liabilities			
(a) Short-term borrowings		930.80	1499.39
(b) Trade payables			
(A) total outstanding dues of micro enterprises and small enterprises and			
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		6116.86	4655.76
(c) Other current liabilities		301.17	180.54
(d) Short-term provisions		81.71	34.71
TOTAL		9253.00	8343.87
II. ASSETS			
1) Non-current assets			
(a) Fixed Assets			
(i) Tangible Assets		1224.00	1288.44
(ii) Intangible Assets		--	--
(iii) Capital Work- in- Progress		--	--
(iv) Intangible assets under development		--	--
(b) Non-current investments		93.33	93.33
(c) Deferred tax assets (net)		--	--
(d) Long-term loans and advances		179.80	467.32
(e) Other non- current assets		--	--
2) Current Assets			
(a) Current Investment		--	--
(b) Inventories		1986.41	1054.02
(c) Trade Receivables		5202.02	4983.44
(d) Cash and Cash equivalents		307.16	358.30
(e) Short-term loans and advances		260.28	99.02
(f) Other current assets		--	--
TOTAL		9253.00	8343.87

Place : Mumbai
Date : 13.07.2017

By Order of the Board
For Spectra Industries Ltd

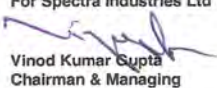

Vinod Kumar Gupta
Chairman & Managing
Director
DIN: 000066494

Note :

- The above results were reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 30th May, 2017.
- The above is the detailed format of Quarterly / Annual Financial Results filed with the Stock Exchanges under Regulation of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Financial Results for the Quarterly / Annual Financial Results are available on the Stock Exchange Website: www.bse.india.com. The same is also available on the Company Website : www.spectraindustries.in
- The Company is operating in two segments " Automobiles" & "Trading" in accordance with the provisions of AS-17 of ICAI.
- Previous year's figures have been regrouped/rearranged wherever necessary to confirm to current year's classification.
- Figures of the quarter ended 31st March,2017 are the balancing figures between the twelve months results as on 31st March, 2017 and published nine months ended figures of 31st December, 2016.
- The Ind AS as prescribed in section 133 of the Companies Act,2013 read with Companies (Indian Accounting Standards) Rules,2015 is not applicable to the company for the financial year 2016-17.

Place : Mumbai
Date : 13.07.2017

By Order of the Board
For Spectra Industries Ltd


Vinod Kumar Gupta
Chairman & Managing
Director
DIN: 000066494



SPECTRA INDUSTRIES LIMITED

Regd Office : Plot No.9, Spectra Compound, Ramchandra Lane Extn, Kanchpada II, Malad (West), Mumbai - 400 064.

Audited Financial Results for the quarter and year ended on 31st March 2017.

CIN : L7499MH1992PLC067849, E.MAIL : spectragrp@gmail.com

Phone:- 022-2889 3933, Fax:- 022-2889 1342, Website:- www.spectraindustries.in

PROFIT & LOSS ACCOUNT FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2017

(Rs. In Lakhs)

	Quarter Ended			Year Ended	
	31.03.2017	31.12.2016	31.03.2016	31.03.2017	31.03.2016
	Audited	Unaudited	Audited	Audited	Audited
Particulars	2	3	4	5	6
I. Revenue from Operations	5251.72	2336.27	4739.06	13082.28	12143.94
II. Other Income	163.54	339.26	55.71	550.45	141.94
III. Total Revenue (I+II)	5415.26	2675.53	4794.77	13632.73	12285.88
IV. Expenses:					
Cost of Raw Material Consumed	2853.05	1290.29	2363.92	6293.37	5359.05
Purchase of Stock-in-Trade	2170.20	1013.77	1940.16	6327.29	6172.10
Changes in inventories of Finished goods	50.34	93.78	169.57	--	--
Work-in-progress and Stock-in-Trade	--	--	--	--	--
Employee benefits expenses & Finance cost	104.32	91.52	111.91	397.93	363.03
Depreciation and amortisation expenses	17.50	17.06	17.87	69.49	58.99
Other Expenses	157.25	63.95	90.62	371.58	287.75
Total Expenses	5352.66	2570.37	4694.05	13459.66	12240.92
V. Profit before exceptional and extraordinary items and tax (III-IV)	62.60	105.16	100.72	173.07	44.96
VI. Exceptional items	--	--	--	--	--
VII. Profit before extraordinary items and tax (V-VI)	62.60	105.16	100.72	173.07	44.96
VIII. Extraordinary items	--	--	--	--	--
IX. Profit/ (loss) before tax (VII-VIII)	62.60	105.16	100.72	173.07	44.96
X. Tax Expenses:					
(1) Current Tax	40.80	--	4.76	40.80	4.76
(2) Deferred Tax	7.16	--	17.04	7.16	17.04
XI. Profit/ (loss) for the period from continuing operations (VII- VIII)	14.64	105.16	78.92	125.11	23.16
XII. Profit/ (loss) from discontinuing operations	--	--	--	--	--
XIII. Tax expenses of discontinuing operations	--	--	--	--	--
XIV. Profit/ (loss) from discontinuing operations (After Tax) (XII- XIII)	--	--	--	--	--
XV. Profit/ (loss) for the Period (XI+XIV)	14.64	105.16	78.92	125.11	23.16
XVI. Earning per Equity Share:					
1. Basic	0.21	1.49	1.11	1.77	0.33
2. Diluted	0.21	1.49	1.11	1.77	0.33



(Handwritten Signature)

SPECTRA INDUSTRIES LIMITED

Regd Office : Plot No.9, Spectra Compound, Ramchandra Lane Extn, Kanchpada II, Malad (West), Mumbai - 400 064.

Audited Financial Results for the quarter and year ended on 31st March 2017.

CIN : L7499MH1992PLC067849, E.MAIL : spectragrp@gmail.com

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Segment wise Revenue, Results and Capital Employed for the quarter and year ended March 31, 2017

Sr.No.	Particulars	(Rs. In Lakhs)				
		Quarter Ended 31.03.2017 Audited	Quarter Ended 31.12.2016 Unaudited	Quarter Ended 31.03.2016 Audited	Year Ended On 31.03.2017 Audited	Year Ended On 31.03.2016 Audited
1)	Segment Revenue					
	A) Automobiles	3043.91	1435.26	2871.77	6638.90	5967.65
	B) Trading	2207.81	901.01	2009.22	6443.38	6318.22
	Total	5251.72	2336.27	4880.99	13082.28	12285.87
2)	Segment Results					
	Profit/(Loss) before tax and interest from each segment					
	A) Automobiles	110.65	255.39	92.38	327.44	151.23
	B) Trading	(11.35)	(100.06)	6.82	26.03	50.70
	Total	99.30	155.33	99.20	353.47	201.93
	Less : Interest Expenses	23.52	39.24	(1.70)	125.89	119.81
	Other unallocable expenditure (net of unallocable income)	13.18	10.93	0.18	54.51	37.16
	Total Profit Before Tax	62.60	105.16	100.72	173.07	44.96
3)	Capital Employed (Segment Assets - Segment Liabilities)					
	A) Automobiles	873.04	774.04	706.96	873.04	706.96
	B) Trading	754.99	812.70	738.89	754.99	738.89
	C) Unallocable Capital Employed	94.25	147.44	434.61	94.25	434.61
	Total	1722.28	1734.18	1880.46	1722.28	1880.46

Place : Mumbai
Date : 13.07.2017



By Order of the Board
For Spectra Industries Ltd

Vinod Kumar Gupta
Chairman & Managing Director
DIN: 0000066494

PHONE: OFF: 22081694
RESI: 28882701

D.K.ROONGTA & CO.
(CHARTERED ACCOUNTANTS)

**286, PRINCESS STREET,
BHATIA MANSION,
2ND FLOOR,
MUMBAI – 400 002.**

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 audited the quarterly financial results of **M/s. Spectra Industries Limited** for the quarter ended 31.03.2017 and the year to date results for the period from 01.04.2016 to 31.03.2017 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India¹, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on attest basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the quarter ended 31.03.2017 as well as the year to date results for the period from 01.04.2016 to 31.03.2017.

For D.K.ROONGTA & CO.
Chartered Accountants


D.K.ROONGTA
(PROPRIETOR)
(Membership No. 100/17679)
(Firm Reg No. 108871W)



Place : Mumbai
Date : 30.05.2017



SPECTRA INDUSTRIES LIMITED

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Malad (West), MUMBAI - 400 064.

CIN : L74999MH1992PLC067849

Date: May 30, 2017

To,
The General Manager
BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street,
Mumbai-400001

Scrip Code: 513687

Sub: Declaration of unmodified opinion

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the SEBI circular no. CIR/CFD/CMD/56/2016 dated 27th May, 2016, the company hereby declares and confirms that the Audit Report in respect of Annual Audited Financial Results for the year ended 31st March, 2017 is with unmodified opinion from the Auditors of the company.

This is for your records.

Thanking You,

Yours faithfully,

For Spectra Industries Limited


Vinod Kumar Gupta
Managing Director
DIN: 00066494