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RESI: 28882701

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

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

Date : 14th November ' 2015.

TO WHOMSOEVER IT MAY CONCERN

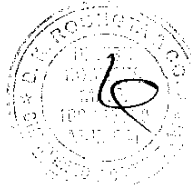
We have reviewed the accompanying statement of Unaudited Financial Results of **SPECTRA INDUSTRIES LIMITED** for the Half year and Quarter ended **30th September ' 2015**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors.

A review of interim financial information consists principally of applying analytical procedures for financial data and making inquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with the generally accepted Auditing Standards, the objective of which is the expression of an opinion regarding the financial statement taken as a whole. Accordingly, we do not express an opinion.

Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For D.K.ROONGTA & CO.
CHARTERED ACCOUNTANTS**


**D.K.ROONGTA
(PROPRIETOR)**



SPECTRA INDUSTRIES LIMITED
 Regd Office :
 Plot No 9, Spectra Compound,
 Ramchandra Lane, Kanchpada - II,
 Malad (West), Mumbai - 400064

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Statement of un-audited Financial Results for the Quarter and Half Year ended 30th September,2015.

Rs. In Lakhs

PART - I		Quarter Ended			Half Year Ended		Year Ended
Sr. No.	Particulars	30.09.2015 (Unaudited)	30.06.2015 (Unaudited)	30.09.2014 (Unaudited)	30.09.2015 (Unaudited)	30.09.2014 (Unaudited)	31.03.2015 (Audited)
1)	Income from Operations						
	a) Net Sales / Income From Operations (Net of Excise Duty)	2680.75	1922.15	2228.56	4602.90	4117.50	10837.13
	b) Other Operating Income	27.03	25.84	22.14	52.87	34.44	79.62
	Total Income from Operation (Net)	2707.78	1947.99	2250.70	4655.77	4151.94	10916.75
2)	Expenditure						
	a) Cost of Automobiles	678.06	577.18	863.40	1255.24	1893.55	5100.77
	b) Purchases of stock-in-trade	1907.29	1300.62	1328.58	3207.91	2149.58	5190.65
	c) Changes in inventories of finished goods and W.I.P	0.00	0.00	(61.56)	0.00	(133.14)	0.00
	d) Employee benefits expense	56.32	59.34	39.97	115.66	77.15	205.81
	e) Depreciation and Amortisation expense	9.04	8.11	14.96	17.15	29.79	88.52
	f) Other Expense	54.81	59.64	66.77	114.45	108.45	326.62
	Total Expense	2705.52	2004.89	2252.12	4710.41	4125.38	10912.37
3)	Profit / (Loss) fom Operations before Other Income (1-2)	2.26	(56.90)	(1.42)	(54.64)	26.56	4.38
4)	Other Income	17.40	46.76	26.44	64.16	30.20	91.47
5)	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	19.66	(10.14)	25.02	9.52	56.76	95.85
6)	Finance Cost (Net)	26.48	26.94	18.15	53.42	45.41	88.26
7)	Profit / (Loss) from ordinary activities before finance costs but before exceptional items (5-6)	(6.82)	(37.08)	6.87	(43.90)	11.35	7.59
8)	Exceptional Income	0.00	0.00	0.00	0.00	0.00	(0.09)
9)	Profit / (Loss) from Ordinary Activities before Tax (7+8)	(6.82)	(37.08)	6.87	(43.90)	11.35	7.50
10)	Tax Expenses	0.00	0.00	0.00	0.00	0.00	(14.00)
11)	Net Profit / (Loss) from Ordinary Activities after Tax (9-10)	(6.82)	(37.08)	6.87	(43.90)	11.35	21.50
12)	Extraordinary Item (net of tax expenses)	0.00	0.00	0.00	0.00	0.00	0.00
13)	Net Profit / (Loss) for the period (11-12)	(6.82)	(37.08)	6.87	(43.90)	11.35	21.50
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	-	-	-	-	-	491.66
16)	Basic and Diluted EPS before & after extraordinary items (Not annualised)	(0.10)	(0.52)	0.10	(0.62)	0.16	0.30
PART - II Select Information for the Quarter and Half Year ended 30th September,2015.							
A PARTICULARS OF SHAREHOLDING							
1)	Public Shareholding						
	a) Number of Shares	3134533	3134533	3134533	3134533	3134533	3134533
	b) Percentage	44.28	44.28	44.28	44.28	44.28	44.28
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	3943967	3943967	3943967	3943967	3943967	3943967
	Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100	100	100	100	100	100
	Percentage of shares (as a % of the total shares capital of the Company)	55.72	55.72	55.72	55.72	55.72	55.72
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					

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 14.11.2015 and have been subjected to Limited Review by the Auditors of the Company.
- 2) The Company is operating in two segment "Automobiles" & "Trading".
- 3) Provision for Deferred tax will be made at the end of the year.
- 4) Previous year's figures have been regrouped, rearranged wherever necessary to conform to this year's classification.

Place : Mumbai
 Date : 14.11.2015


By Order of the Board
 For Spectra Industries Ltd


 Vinod Kumar Gupta
 Managing Director

SPECTRA INDUSTRIES LIMITED

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2015

(Rs. In Lacs)

Particulars	As at 30.09.2015 Unaudited	As at 31.03.2015 Audited
A) EQUITY AND LIABILITIES		
1) Shareholders funds		
(a) Capital	707.85	707.85
(b) Reserves and Surplus	447.77	491.66
Sub-total - Shareholders' Funds	1155.62	1199.51
2) Non-current liabilities		
(a) Long-term borrowings	878.00	699.82
(b) Deferred tax liabilities (net)	75.98	75.98
Sub-total - Non-current Liabilities	953.98	775.80
3) Current Liabilities		
(a) Short-term borrowings	1317.81	1250.68
(b) Trade Payables	3955.56	3868.13
(c) Other current liabilities	26.33	158.48
(d) Short-term provisions	51.77	51.77
Sub-total - Current Liabilities	5351.47	5329.06
TOTAL - EQUITY AND LIABILITIES	7,461.07	7,304.37
B) ASSETS		
1) Non-current assets		
(a) Fixed Assets	1268.34	1216.02
(b) Non-current investments	93.33	93.33
(c) Long-term loans and advances	553.36	533.44
Sub-total - Non-current Assets	1915.03	1842.79
2) Current Assets		
(a) Inventories	1087.12	937.71
(b) Trade Receivables	3617.31	4034.20
(c) Cash and Cash equivalents	654.93	352.22
(d) Short-term loans and advances	186.68	137.45
Sub-total - Current Assets	5546.04	5461.58
TOTAL ASSETS	7,461.07	7,304.37
Place : Mumbai Date : 14.11.2015	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 Half Year Ended 30th September, 2015

(Rs. In Lakhs)

PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
	30.09.2015	30.06.2015	30.09.2014	30.09.2015	30.09.2014	31.03.2015
	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1) Segment Revenue						
A) Automobiles	763.71	626.81	885.44	1390.52	1949.52	5628.99
B) Trading	1944.07	1321.18	1365.26	3265.25	2202.42	5287.76
TOTAL	2707.78	1947.99	2250.70	4655.77	4151.94	10916.75
2) Segment Results						
[Profit/(Loss) before tax and interest from each segment]						
A) Automobiles	(16.62)	29.14	5.76	12.52	36.59	261.27
B) Trading	49.08	4.04	24.81	53.12	32.30	44.30
TOTAL	32.46	33.18	30.57	65.64	68.89	305.57
Less : Interest Expenses	41.23	41.86	18.15	83.09	45.41	131.70
Other unallocable expenditure (net of unallocable income)	(1.95)	28.40	5.55	26.45	12.13	166.37
TOTAL PROFIT BEFORE TAX	(6.82)	(37.08)	6.87	(43.90)	11.35	7.50
3) Capital Employed						
(Segment Assets - Segment Liabilities)						
A) Automobiles	1336.07	1331.13	793.77	1336.07	793.77	769.93
B) Trading	380.62	452.29	698.54	380.62	698.54	648.13
C) Unallocable Capital Employed	316.93	281.47	425.31	316.93	425.31	481.28
TOTAL	2033.62	2064.89	1917.62	2033.62	1917.62	1899.34

Place : Mumbai
Date : 14.11.2015

By Order of the board
For Spectra Industries Ltd


Vinod Kumar Gupta
Managing Director