



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

Date: February 14, 2018

To,
The General Manager
BSE LIMITED
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Dear Sir,

Scrip code: 513687

Sub.: Outcome of Board Meeting held on February 14, 2018

Dear Sir,

Pursuant to Regulation 30 read with Schedule III Part A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we have to inform you that the **4th (2017-18) Meeting of Board of Directors of Spectra Industries Limited** held on **Wednesday, February 14, 2018** commenced at **4.00 p.m.** and concluded at **6.20 p.m.** The Board has considered & approved the following businesses:

1. Un-audited Financial Results for the quarter and Nine Months ended December 31, 2017
2. Limited Review report from the Auditor for the quarter and Nine Months ended December 31, 2017

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 enclosed please find Un-audited Financial Results for the quarter and Nine Months ended December 31, 2017 duly approved by the Board of Directors along with Limited Review Report of the Auditors.


The said Results are also being published in the Newspapers as required under the SEBI (LODR) Regulations, 2015.

Request you to take the above on your records.

Thanking you.

Yours faithfully,

For **SPECTRA INDUSTRIES LIMITED**


Vinod Kumar Gupta
Managing Director
DIN: 00066494

**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

Registered Office : Plot No 9, Spectra Compound, Ramchandra Lane Extension, Kanchpada II, Malad (West), Mumbai - 400 054.

CIN NO : L74999MH1992PLC067849, Email : spectragro@gmail.com,

Phone No : 022-2889 3933, Fax No : 022-2889 1342, Website : www.spectraindustries.in

Statement of Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2017

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Rs. In Lakhs
		31-Dec-17	30-Sep-17	31-Dec-16	31-Dec-17	31-Dec-16	31-Mar-17
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1)	Income from Operation :						
(a)	Revenue from Operations	1297.46	3988.82	2336.27	7129.41	7830.56	13082.28
(b)	Other Income	55.11	186.03	346.82	243.41	424.00	595.34
	Total Income	1352.57	4174.65	2683.09	7372.82	8254.56	13677.62
2)	Expenses :						
(a)	Cost of Materials consumed (Purchase of Stock in Trade)	1564.75	4169.08	2304.05	7362.34	7597.41	12620.66
(b)	Changes in inventories of finished goods and W.I.P and stock-in-trade	(239.20)	(268.85)	93.78	(497.75)	(50.34)	0.00
(c)	Excise duty	0.00	0.00	0.00	0.00	0.00	0.00
(d)	Employee benefits expenses	72.45	70.11	59.84	203.92	191.24	272.04
(e)	Finance Cost	36.76	45.22	39.24	118.48	139.46	170.78
(f)	Depreciation and Amortisation expenses	16.46	16.51	17.06	49.48	51.99	69.49
(g)	Other Expenses	62.73	100.56	63.95	249.98	214.33	371.58
	Total Expenses	1513.95	4132.63	2577.93	7486.45	8144.09	13504.55
3)	Profit before Tax (1-2)	(161.38)	42.02	105.16	(113.63)	110.47	173.07
4)	Tax Expenses						
(a)	Current tax (net of Mat credit)	0.00	0.00	0.00	0.00	0.00	(47.96)
(b)	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Total Tax expense	0.00	0.00	0.00	0.00	0.00	(47.96)
5)	Net Profit after Tax (3-4)	(161.38)	42.02	105.16	(113.63)	110.47	125.11
6)	Other Comprehensive income : (Item that will not be reclassified to profit or loss :)						
(a)	Remeasurements of the defined benefit plans	0.00	0.00	0.00	0.00	0.00	0.00
(b)	Equity Instruments through other comprehensive income	0.00	0.00	0.00	0.00	0.00	0.00
(c)	Deferred Tax relating to the above items	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Comprehensive income /(loss)	0.00	0.00	0.00	0.00	0.00	0.00
7)	Profit for the year (5+6)	(161.38)	42.02	105.16	(113.63)	110.47	125.11
8)	Paid Up Equity Share Capital (Face Value Rs.10/- each)	707.85	707.85	707.85	707.85	707.85	707.85
9)	(i) Earning per share of Rs. 10 each (for period-not annualised)						
(a)	Basic						
(b)	Diluted	(2.28)	0.59	1.49	(1.61)	1.56	1.77

Notes :


- 1) The Unaudited Financial results for the quarter and Nine months ended December 31, 2017 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 14, 2018 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2) The Statutory Auditors have carried out "Limited Review" of the Financial Results for the quarter and Nine Months ended 31st December 2017.
- 3) Due to Adverse Situation in the market, resulted loss during the Quarter.
- 4) The Company has adopted Indian Accounting Standards (Ind AS) from April 1, 2017 with transaction date of April 1, of 2016. Accordingly, these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in Indian Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS 34.
- 5) The Financial Statement does not include Ind AS compliant results for the previous year ended 31 st March, 2017 as the same is not mandatory as per SEBI Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016.
- 6) Reconciliation of Net Profit for the quarter and Nine Months ended December 31, 2016 reported under IGAAP to Ind AS:

Particulars	Quarter ended	Nine Months
	31.12.2016 (Unaudited)	31.12.2016 (Unaudited)
Net Profit after tax reported under previous GAAP	105.16	110.47
Borrowings measured at amortised cost	0.00	0.00
Acturial loss recognized in other Comprehensive Income	0.00	0.00
Others	0.00	0.00
Tax adjustments on above	0.00	0.00
Net Profit after tax reported under Ind AS	105.16	110.47
Other Comprehensive Income/(loss) (net of tax)	0	0
Total Comprehensive Income/(Loss) for the period as reported under Ind AS.	105.16	110.47

- 7) The Unaudited Financial results for the corresponding quarter and Nine months ended 31st December,2016, prepared under Ind AS, is not subject to Limited Review by the Statutory Auditors of the Company and is as prepared by the Management. The Management has exercised necessary due diligence to ensure that Financial Results provide a true and fair view of its results for the period.
- 8) This Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
- 9) The Company is operating in two segments "Automobiles" & "Trading" in accordance with the provisions of AS-17 of ICAI.
- 10) The Financial Results have been made available to the Stock Exchange where the Company's Securities are Listed and are posted on the Company's website www.spectraindustries.in.
- 11) The figures for the previous period have been regrouped / rearranged wherever considered necessary.

Place : Mumbai
Date : 14.02.2018

By Order of the Board
For Spectra industries Limited


Vinod Kumar Gupta
Managing Director
DIN - 00066494

SPECTRA INDUSTRIES LIMITED

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

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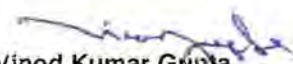
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Segment wise Revenue, Results and Capital Employed for the Quarter and Nine Months ended December 31, 2017

PARTICULARS	(Rs. In Lakhs)					
	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
	UNAUDITED	UNAUDITED	AUDITED	UNAUDITED	UNAUDITED	AUDITED
1) Segment Revenue						
A) Automobiles	573.66	1810.69	1435.26	3328.50	3594.99	6638.90
B) Trading	723.80	2177.93	901.01	3800.91	4235.57	6443.38
Total	1297.46	3988.62	2336.27	7129.41	7830.56	13082.28
2) Segment Results						
[Profit/(Loss) before tax and interest from each segment]						
A) Automobiles	(44.83)	5.08	255.39	12.40	253.88	372.33
B) Trading	(38.32)	84.77	(100.06)	51.66	37.38	26.03
Total	(83.16)	89.85	155.33	64.05	291.26	398.36
Less : Interest Expenses	36.76	45.22	39.24	118.48	139.46	170.78
Other unallocable expenditure (net of unallocable income)	41.46	2.61	10.93	59.20	41.33	54.51
Total Profit Before Tax	(161.38)	42.02	105.16	(113.63)	110.47	173.07
3) Capital Employed						
(Segment Assets - Segment Liabilities)						
A) Automobiles	685.76	570.90	774.04	685.76	774.04	873.04
B) Trading	803.55	1009.17	812.70	803.55	812.70	754.99
C) Unallocable Capital Employed	31.54	128.15	147.44	31.54	147.44	94.25
Total	1520.85	1708.22	1734.18	1520.85	1734.18	1722.28

Place : Mumbai
Date : 14.02.2018

By order of the Board
For Spectra Industries Limited


Vinod Kumar Gupta
Managing Director
DIN: 00066494



CHOUDHARY CHOUDHARY & CO.
CHARTERED ACCOUNTANTS

Date: February 14, 2018

TO WHOMSOEVER IT MAY CONCERN

We have reviewed the accompanying statement of unaudited financial results of **SPECTRA INDUSTRIES LIMITED** for the quarter and Nine months ended 31st December 2017. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai
Date: 14.02.2018

For **CHOUDHARY CHOUDHARY & CO.**
CHARTERED ACCOUNTANTS



Mumbai

ALOK KUMAR MISHRA
(PARTNER)
(Membership Number :124184)
(Firm Reg No.02910C)