SPECTRA
INDUSTRIES LIMITED

Tel.: 2889 3933, 77 Fax : 91-22-2889 1342
E-mail : sepl12@rediffmail.com
Website : www.spectraindustries.co.in

Plot No. 9, Spectra Compound, 4th Floor,
Ramchandra Lane Extn., Kachpada II,
Malad (West), Mumbai - 400 064.
CIN : L74999MH1992PLC067849

Date: February 14, 2023

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

Scrip code: 513687

Sub.: Outcome of Board Meeting held on February 14, 2023

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 Meeting of Board of Directors of Spectra Industries Limited held on **Tuesday, February 14,2023** commenced at **3.00p.m.** and concluded at 3.30 **p.m.** The Board has considered & approved the following businesses:

1. Un-audited Financial Results for the quarter and Nine months ended December 31,2022.
2. Limited Review report from the Auditor for the quarter ended December 31, 2022.

Request you to take the above on your records.

Thanking you.

Yours faithfully,
For **SPECTRA INDUSTRIES LIMITED**

SPECTRA INDUSTRIES LIMITED MUMBAI

Jaidev Gupta
Executive Director & CFO
DIN: 00066999

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 - 400 064.

CIN NO : L74999MH1992PLC067849, Email : sepl12@rediffmail.com

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Statement of Unaudited Financial Results for the Quarter and Nine Month ended December 31, 2022

(Rs. in Lakhs,except EPS)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1)	**Income from Operation :**						
(a)	Revenue from Operations	0.00	0.00	0.00	0.00	0.00	0.00
(b)	Other Income	0.07	0.08	0.07	0.22	0.07	26.81
	Total Income	0.07	0.08	0.07	0.22	0.07	26.81
2)	**Expenses :**						
(a)	Cost of Materials consumed (Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
(b)	Changes in inventories of finished goods and W.I.P and stock-in-trade	0.00	8.06	0.00	8.06	0.00	32.22
(c)	Employee benefits expenses	0.96	0.72	0.82	2.40	2.23	2.80
(d)	Finance Cost	128.22	240.89	30.48	384.13	75.24	519.86
(e)	Depreciation and Amortisation expenses	13.22	13.22	13.22	39.64	39.65	52.87
(f)	Other Expenses	5.61	25.61	3.02	35.96	13.88	29.23
	Total Expenses	148.01	288.50	47.54	470.19	131.00	636.98
3)	**Profit before Tax (1-2)**	(147.94)	(288.42)	(47.47)	(469.97)	(130.93)	(610.18)
4)	**Tax Expenses**						
(a)	Current tax (net of Mat credit)	0	0.00	0.00	0.00	0.00	0.00
(b)	Deferred Tax	0	0.00	0.00	0.00	0.00	16.18
(c)	Income Tax for earlier year	0	0.00	0.00	0.00	0.00	0.00
	Total Tax expense	0.00	0.00	0.00	0.00	0.00	16.18
5)	**Net Profit after Tax (3-4)**	(147.94)	(288.42)	(47.47)	(469.97)	(130.93)	(594.00)

SPECTRA INDUSTRIES LIMITED

Statement of Assets and Liabilities as per Regulation 33(3) (f) of SEBI LODR 2015:

(Rs. In Lacs)

	Particulars	As at 31.12.2022 Unaudited	As at 31.03.2022 Audited
	ASSETS :		
1	**Non-current assets**		
	(a) Property, Plant and Equipment	875.46	915.1
	(b) Capital work-in-progress	-	-
	(c) Investment in Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible Assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financil Assets	10.11	10.19
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	95.00	75.00
	Total Non-Current Assets	**980.57**	**1000.29**
2	**Current assets**		
	(a) Inventories	24.17	32.22
	(b) Financial Assets	-	-
	(i) Investment	-	-
	(ii) Trade receivable	91.63	91.86
	(iii) Cash and cash equivalents	-	0.34
	(iv) Bank balances other than (iii) above	3.06	2.77
	(v) Loans	-	6.57
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	0.89	11.00
	Total Current Assets	**119.75**	**144.76**
	Total Assets	**1100.32**	**1145.05**
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	707.85	707.85
	(b) Other Equity	(6073.29)	(5603.33)
	Total Equity	**(5365.44)**	**(4895.48)**
1	**Liabilities**		
	Non-current liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	2337.94	1962.32
	(ii) Trade payable	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	2.53	30.72
	(c) Deferred tax liabilities (Net)	79.89	79.89
	(d) Other non-current liabilities		-
	Total Non Current Liabilities	**2420.36**	**2072.93**
2	**Current liabilities**		
	(a) Financial Liabilities	-	-
	(i) Borrowings	3436.08	3359.44
	(ii) Trade payables	547.18	545.08
	(iii) Other financial liabilities (other than those specified in item (c)	-	-
	(b) Other current liabilities	62.14	63.08
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	0.00	0.00
	Total Current Liabilities	**4045.39**	**3967.6**
	Total Equity and Liabilities	**1100.32**	**1,145.05**

Place : Mumbai
Date : 14.02.2023

By Order of the Board
For Spectra Industries Ltd

Jaidev Vinod Kumar Gupta
Executive Director & CFO
DIN - 00066999

Independent Auditor's Limited Review Report

To

The Board of Directors

Spectra Industries Limited

We have reviewed the accompanying statement of unaudited financial results of **Spectra Industries Limited** for the quarter ended on 31th December 2022 and attached herewith being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The preparation of the statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and

Other points to be highlight are as below:

1. The company has defaulted in payment of its loans and the credit facilities with Banks, amounting to Rs 29.76 crores which have been classified by Banks as NPA. Bank of India has given notice under Sec 13(2) of the Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act 2002.
2. Loans from related parties were Rs. 8.43 crores.
3. The company has defaulted in payment of Statutory Dues. Total amount overdue as on Rs. 0.57
4. During the quarter ended on December 31, 2022 business activities was closed
5. Networth of the

For Choudhary Choudhary & Co
Chartered Accountants

CA Alok Kumar Mishra
(Partner)
Membership No: 124184
Firm Reg No: 002910C
UDIN: 23124184BGWIFY5209

Place: Mumbai
Date: 14th February, 2023