

SPECTRA INDUSTRIES LIMITED

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Website : www.spectraindustries.in

Plot No. 9, Spectra Compound, 4th Floor,
Ramchandra Lane Extn., Kanchpada II,
Malad (West), MUMBAI - 400 064.

CIN : L74999MH1992PLC067849

To
The General Manager
DCS - CRD
BSE LIMITED
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai - 400 001.

Date: August 14, 2021

Srip code: 513687

Dear Sir,

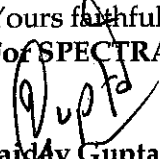
Sub.: Unaudited Financial Results for the quarter ended 30.06.2021

At the Board meeting held today at 3.00 p.m. and concluded at 05.30 p.m. the Board of directors approved the Unaudited Financial Results for the quarter ended June 30, 2021.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed please find Unaudited Financial Results for the quarter ended June 30, 2021 duly approved by the Board of Directors along with Limited review report of the Auditors.

Thanking you.

Yours faithfully,
For SPECTRA INDUSTRIES LIMITED


Jaidev Gupta
Executive Director & CFO
DIN: 00066999
Encl.: As above



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

SPECTRA INDUSTRIES LIMITED

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

Standalone Statement of Assets and Liabilities :

(Rs. In Lacs)

Particulars		As at 30.06.2021 Unaudited	As at 31.03.2021 Audited
ASSETS :			
1	Non-current assets		
	(a) Property, Plant and Equipment	977.33	977.33
	(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) Financial Assets	13.18	11.18
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	49.25	85.14
	Total Non-Current Assets	1039.76	1073.65
2	Current assets		
	(a) Inventories	64.44	64.44
	(b) Financial Assets	-	-
	(i) Investment	-	-
	(ii) Trade receivable	109.81	161.52
	(iii) Cash and cash equivalents	11.03	7.44
	(iv) Bank balances other than (iii) above	0.36	0.12
	(v) Loans	6.86	6.86
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	14.35	11.36
	Total Current Assets	206.86	251.74
	Total Assets	1246.62	1325.39
EQUITY AND LIABILITIES			
Equity			
	(a) Equity Share Capital	707.85	707.85
	(b) Other Equity	(5041.42)	(5009.33)
	Total Equity	(4333.57)	(4301.48)
1	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	1471.59	1463.33
	(ii) Trade payable	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	30.72	30.71
	(c) Deferred tax liabilities (Net)	96.07	96.07
	(d) Other non-current liabilities	-	-
	Total Non Current Liabilities	1598.38	1590.11
2	Current liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	3339.67	3414.05
	(ii) Trade payables	550.52	552.51
	(iii) Other financial liabilities (other than those specified in item (c))	-	-
	(b) Other current liabilities	91.63	70.19
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	0.00	0.00
	Total Current Liabilities	3981.82	4036.75



Limited Review Report for Spectra Industries Limited - Unaudited standalone quarterly and year to date results

Review Report to Directors of Spectra Industries Limited

We have reviewed the accompanying statement of unaudited financial results of Spectra Industries Limited **for the three-month ended on 30 Jun 2021**. 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 of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", 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 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.

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 28.83 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 7.22 crores.
3. The company has defaulted in payment of Statutory Dues. Total amount overdue was Rs. 64,72,825/- as on June 30, 2021.
4. During the 3 months period ended on Jun 30, 2021 business activities was closed.
5. Net worth of the company has become negative and Capital is eroded due to losses.

For Choudhary Choudhary & Co
Chartered Accountants

Alok Kumar Mishra
(Partner)

Membership No: 124184
Firm Reg No: 002910C
UDIN: 21124184AAAABG6468



Place: Mumbai
Date: 14-08-2021