

Date: 18th October, 2021

To,
The Manager
Listing and Compliance Department,
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra-Kurla Complex, Bandra,
Mumbai- 400051.

NSE Symbol: SPECTRUM;
ISIN: INE01EO01010

Sub.: Submission of Un-Audited Financial Results (Standalone & Consolidated) along with the Limited Review Report from Statutory Auditors for the Half Year ended on September 30, 2021 in accordance with Regulation 33 of SEBI (LODR) Regulations, 2015.

Dear Sir/Madam,

This is in continuation of our letter dated – 8/10/2021 regarding intimation of holding 05/2021-22 Meeting of the Board of Directors on Monday, 18th Day of October, 2021 at 03.00 P.M. for consideration and approval of the Un-Audited Financial Results of the Company for the half year ended on September 30, 2021.

Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, we are pleased to submit the Un-Audited Financial Results along with Limited Review Report from the Statutory Auditors for the Half Year ended on September 30, 2021, which were approved by the Audit Committee and Board of Directors at their meeting held on Monday, 18th Day of October, 2021.

You are requested to please take on record the aforesaid documents for reference.

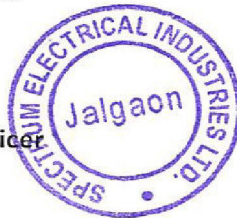
Thanking You.

Yours Faithfully,

For Spectrum Electrical Industries Limited



Rahul Lavane
Company Secretary and Compliance Officer
Membership Number: A57240





SHARPAARTH & CO CHARTERED ACCOUNTANTS

HEAD OFFICE: 2ND FLOOR, DEEP PLAZA, ABOVE AKASH PLYWOOD,
OPP NEW B J MARKET, JALGAON- 425001 TEL. OFF: 0257-2232262, 9028511962
E-mail: harshaljethale@yahoo.com & aashishpatil2286@gmail.com

LIMITED REVIEW REPORT

Independent Auditor's Limited Review Report on Interim Un-Audited Standalone Financial Results For the Half Year ended on 30th September, 2021.

To,

The Board of Directors,
Spectrum Electrical Industries Limited
Plot No. V-195, MIDC Area, Ajanta Road,
Jalgaon 425003.

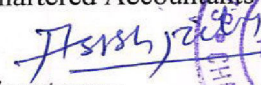
We have reviewed the accompanying statement of unaudited Standalone financial results of **Spectrum Electrical Industries Limited** ("The Company") for the half year ended on **30th September, 2021** attached here with, being submitted by the Company pursuant to the requirement of the regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 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.

For SHARPAARTH & CO
Chartered Accountants


Signature: _____
Ashish Patil, (Partner)
(M. No. 150439)




UDIN: 21150439 AAAAIN5281

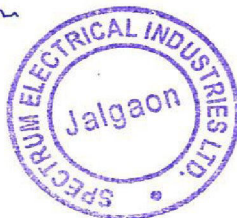
Date: 18th October, 2021.
Place: Jalgaon

SPECTRUM ELECTRICAL INDUSTRIES LIMITED
CIN: L28100MH2008PLC185764
**Regd. Office: Plot No. V-195, MIDC Area, Ajanta Road, Jalgaon 425003,
Maharashtra, India.**
UN-AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2021

Sr. No.	Particulars	(Rs. in Lakhs)	
		As at 30.09.2021 (Un-audited)	As at 31.03.2021 (Audited)
I	EQUITY AND LIABILITIES		
1	Shareholder's Funds		
a	Share Capital	1511.98	1511.98
b	Reserves & Surplus	6544.55	6188.19
	Total Shareholders Fund	8056.53	7700.17
2	Non-Current Liabilities		
a	Long term borrowing	4284.13	4713.46
b	Deferred tax liability (Net)	144.89	138.74
c	Other long-term liabilities	0.00	0.00
d	Long-term provisions	0.00	0.00
	Total Non-Current Liabilities	4429.02	4852.20
3	Current Liabilities		
a	Short term borrowings	3055.80	2992.50
b	Trade payables		
	(A) Total outstanding dues of micro enterprises and small enterprises	309.61	97.68
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3435.82	2216.34
c	Other Current liabilities	691.46	582.30
d	Short-term provisions	469.21	392.04
	Total Current Liabilities	7961.90	6280.86
	Total Equity and Liabilities	20447.45	18833.23
II	Assets		
1	Non-Current Assets		
a	Fixed Assets		
	i. Tangible assets	6852.36	7041.51
	ii. Intangible assets	0.00	0.00
	iii. Capital work-in-progress	562.50	96.58
b	Non-current investments	0.00	0.00
c	Deferred tax assets (net)	0.00	0.00
d	Long-term loans and advances	1161.26	1256.49
e	Other non-current assets	0.00	0.00
	Total Non-Current Assets	8576.12	8394.58
2	Current Assets		
a	Current investments	1123.57	1073.87
b	Inventories	6872.98	5576.08
c	Trade receivables	3207.59	2542.81
d	Cash and Bank balances	326.60	846.48
f	Short-term loans and advances	160.33	84.32
g	Other current assets	180.26	315.09
	Total Current Assets	11871.33	10438.65
	Total Assets	20447.45	18833.23

For and on behalf of Board of Directors
Spectrum Electrical Industries Limited



Deepak Chaudhari
Managing Director
DIN:00538753
Date: 18th October, 2021
Place: Jalgaon

For SHARPAARTH & CO
Chartered Accountants



Ashish Patil
Partner
(M. No.: 150439)


SPECTRUM ELECTRICAL INDUSTRIES LIMITED

CIN: L28100MH2008PLC185764

Regd. Office: Plot No. V-195, MIDC Area, Ajanta Road, Jalgaon 425003,
Maharashtra, India

**STATEMENT OF UN-AUDITED STANDALONE FINANCIAL STATEMENT FOR THE HALF YEAR ENDED ON
30TH SEPTEMBER, 2021**

(Rs. in Lakhs)

Particulars	Half Year Ended			Year Ended	
	30.09.2021 (Un-Audited)	31.03.2021 (Audited)	30.09.2020 (Un-Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
I Revenue from Operations	12303.04	9669.54	5461.08	15130.62	14119.81
II Other Operating Income	41.46	131.50	50.23	181.73	109.94
III. Total Revenue/Income	12344.50	9801.04	5511.31	15312.35	14229.75
IV Expenses					
(a) Cost of Material Consumed	8593.10	6468.60	3632.14	10100.74	9503.21
(b) Purchase of Stock in trade	0.00	0.00	0.00	0.00	0.00
(c) Change in inventories of finished goods, work in progress and stock in trade	(142.47)	(197.96)	(80.44)	(278.40)	(494.97)
(d) Employee benefit Expenses	683.35	572.01	397.73	969.74	1045.60
(e) Finance Cost	374.87	285.08	299.86	584.94	327.30
(f) Depreciation and amortization expenses	390.57	330.09	312.75	642.84	606.17
(g) Other expenses	1741.88	1581.55	892.75	2474.30	2594.03
Total Expenses	11641.30	9039.37	5454.79	14494.16	13581.34
V Profit/Loss before exceptional & extra-ordinary items & tax	703.20	761.67	56.52	818.19	648.41
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII Profit/Loss before extra-ordinary items & tax (V-VI)	703.20	761.67	56.52	818.19	648.41
VIII Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00
IX Profit/Loss before tax (VII-VIII)	703.20	761.67	56.52	818.19	648.41
X Tax expenses					
Current Tax	189.49	136.98	21.29	158.27	164.47
Deferred tax	6.14	74.92	-5.57	69.35	15.91
XI Net Profit/Loss for the period (IX-X)	507.57	549.77	40.80	590.57	468.03
XII Paid up Equity Share Capital [Face Value of Rs. 10/- each]	1511.98	1511.98	1511.98	1511.98	1511.98
XIII Reserve excluding Revaluation Reserve as per Balance sheet of previous accounting year	--	--	--	6188.19	5573.30
XVI Earning per Equity Share					
Basic	3.36	3.64	0.27	3.91	3.10
Diluted	3.36	3.64	0.27	3.91	3.10

For and on behalf of Board of Directors
Spectrum Electrical Industries Limited

D.S. Chaudhari

Deepak Chaudhari
Managing Director
DIN:00538753



Date: 18th October, 2021
Place: Jalgaon

For SHARPAARTH & CO.
Chartered Accountants

Ashish Patil

Ashish Patil
Partner
(M. No.: 150439)

Notes:

1. The standalone and consolidated Un-Audited financial results for the half year ended on 30th September, 2021 were reviewed by the Audit Committee and approved by the Board of Directors of the Company.
2. The Statutory Auditors has given their Limited Review Report on the standalone and consolidated Un-Audited financial results for the half year ended on September 30, 2021.
3. Previous Year/Period figures are regrouped/rearranged, whenever necessary.
4. The Company is engaged in the business of design and manufacturing of electrical, automobile, and irrigation component which constitute single business segment in terms of Accounting Standard 17 on Segment Reporting. Accordingly, there are no other business or geographical segments to be reported under Accounting Standard 17.
5. The Bank Balance is included in Cash and Cash Equivalents of the Company.
6. The above financials are available on the Company's website - www.spectrum-india.com
7. The Status of investor complaints received by the Company are as follows:
 - i. Received during the period from 1st April, 2021 to 30th September, 2021: NIL
 - ii. Disposed during the period from 1st April, 2021 to 30th September, 2021: NIL
 - iii. Pending as on 30th September, 2021: NIL
8. One (1) Equity Share of Subsidiary Company has been held by minority interest i.e. One Equity Shares of Rs.10/-
9. The Company has incorporated a Subsidiary Company "Spectrum Mass-Tech Private Limited" on 4th February, 2021. No business operations have been carried on by the subsidiary company up to 30th September, 2021, according to this, no financial statements are available of the subsidiary company for the half year ended on 30th September, 2021, due to this, financial figures of the subsidiary company have not been included in the consolidated Un-audited Financial Results for the half year ended on 30th September, 2021.
10. The equity shares of the Company were listed on SME Platform of National Stock Exchange of India Limited- Emerge (NSE EMERGE). The Company was listed on October 01, 2018, the Company has raised Rs.25.87 Crore, by way of issue of 39,80,000 equity share of Rs.10/- each at a premium of Rs.55/- per share, aggregating to Rs.65/- per share.

The details of utilization of IPO proceeds are as follows:

Serial	Particulars	Objects of the issue	[Rs. in Lakhs]	
			Utilized till 30-09-2021	Pending Utilization
1.	To set up a Zinc Plating plant at Umale	750.00	0.00	750.00
2.	To meet long-term working capital requirements	1,000.00	1,111.00	0.00
3.	General Corporate Purposes	587.00	587.00	0.00
4.	Issue Expenses	250.00	139.00	0.00
	Total	2,587.00	1837.00	750.00

For and on behalf of Board of Directors
Spectrum Electrical Industries Limited

D-S-Chaudhi

Deepak Chaudhari
Managing Director
DIN: 00538753



Date: 18th October, 2021
Place: Jalgaon

SPECTRUM ELECTRICAL INDUSTRIES LIMITED
CIN: L28100MH2008PLC185764
**Regd. Office: Plot No. V-195, MIDC Area, Ajanta Road, Jalgaon 425003,
Maharashtra, India**

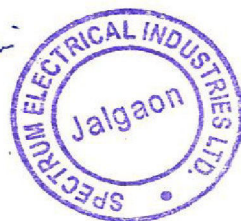
UN-AUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2021		
	Rs. In Lakhs	
PARTICULARS	30.09.2021	31.03.2021
(1) Cash flow from operating Activities		
a) Net Profit/Loss before taxation	703.20	818.19
Adjustment for: -		
Add- Depreciation & Amortization	390.57	642.84
Add- Interest Expenses	368.59	580.51
Add- Provisions for diminution of investments	0.00	0.00
Less- Interest and dividend income	-41.46	-181.73
Operating profit before working capital change	1420.90	1859.81
b) Working capital changes:		
Decrease /Increase in Trade Payables	1431.40	965.61
Decrease /Increase in Trade Receivables	-664.78	-197.28
Decrease /Increase in long-term loans and advances	406.43	151.88
Decrease /Increase in Inventories	-1296.90	-1691.45
Decrease/Increase in short term loan and advances	-76.00	-30.22
Decrease/Increase in short term provisions	83.31	89.44
Decrease/Increase in other current assets	134.80	88.20
Decrease/Increase in other non-current assets	0.00	0.00
Decrease/Increase in other current liabilities	109.17	184.36
Cash generated from operation	127.43	-439.46
Income tax paid	-195.63	-227.62
Net cash flow from operating activities	1352.70	1192.73
(2) Cash flow from investing activities		
Purchase of tangible fixed assets/Capital work in progress	-667.34	-1214.71
Subsidy	0.00	0.00
Investments	-360.89	-78.59
Sale of Fixed Assets	0.00	0.00
Interest income	41.46	181.73
Net cash flow from investing activities	-986.77	-1111.57
(3) Cash flow from financing activities		
Proceed (Net) from issue of share capital including premium	0.00	24.33
Share application money pending allotment	0.00	0.00
Decrease/Increase in long term borrowing	-429.33	980.26
Decrease/Increase in short term borrowing	63.30	59.45
Availment of Unsecured Loan	0.00	0.00
Interest Paid	-368.59	-580.51
Interim Dividend Paid	-151.20	0.00
Net cash flow from financing activities	-885.82	483.53
Net increase in cash & cash equivalents	-519.89	564.68
Cash and Cash Equivalents at the beginning of period	846.48	281.80
Cash and Cash Equivalents at the end of the period	326.59	846.48

For and on behalf of Board of Directors
Spectrum Electrical Industries Limited



Deepak Chaudhari
Managing Director
DIN:00538753

Date: 18th October, 2021
Place: Jalgaon



For SHARPAARTH & CO.
Chartered Accountants



Ashish Patil
Partner
(M. No.: 150439)



SHARPAARTH & CO CHARTERED ACCOUNTANTS

HEAD OFFICE: 2ND FLOOR, DEEP PLAZA, ABOVE AKASH PLYWOOD,
OPP NEW B J MARKET, JALGAON- 425001 TEL. OFF: 0257-2232262, 9028511962
E-mail: harshaljethale@yahoo.com & aashishpatil2286@gmail.com

LIMITED REVIEW REPORT

Independent Auditor's Limited Review Report on Interim Consolidated Un-Audited Financial Results For the Half Year ended on 30th September, 2021.

To,

The Board of Directors,
Spectrum Electrical Industries Limited
Plot No. V-195, MIDC Area, Ajanta Road,
Jalgaon 425003.

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of **Spectrum Electrical Industries Limited** ("The Parent") and its subsidiary (the Parent and its Subsidiary together referred to as "the Group") and its shares of the net profit/loss and total comprehensive income/loss of its associate and joint venture for the half year ended on 30th September, 2021 (the Statement), being submitted by the Company pursuant to the requirement of the regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2014, "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 as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of the Parent personnel and analytical procedure applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. The Statement includes the results of the following entity:

M/s. Spectrum Electrical Life Solutions Private Limited, Jalgaon (Wholly Owned Subsidiary)

As per the information and explanation given the by the Management of the parent company, the Company has incorporated a Subsidiary Company "Spectrum Mass-Tech Private Limited" on 4th February, 2021. No business operations have been carried on by the subsidiary Company up to 30th September, 2021, according to this, no financial statements are available of the subsidiary company for the half year ended on 30th September, 2021, due to this, financial figures of the subsidiary company have not been included in the consolidated Un-audited Financial Results for the half year ended on 30th September, 2021.





SHARPAARTH & CO CHARTERED ACCOUNTANTS

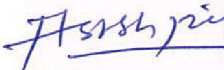
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E-mail: harshaljethale@yahoo.com & aashishpatil2286@gmail.com

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition with and measurement principles laid down in the aforesaid Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Not Applicable

7. The consolidated unaudited financial results includes the interim financial statements/financial information of **M/s. Spectrum Electrical Life Solutions Private Limited, Jalgaon (Wholly Owned Subsidiary)** which have not been reviewed by their auditors. According to the information and explanations given to us by the Management, these interim results are not material to the Group.

For SHARPAARTH & CO.
Chartered Accountants


Signature: _____
Ashish Patil, (Partner)
(M. No. 150439)



UDIN: 21150439AAAAI07039

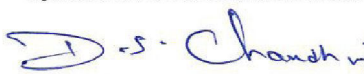
Date: 18th October, 2021.

Place: Jalgaon

SPECTRUM ELECTRICAL INDUSTRIES LIMITED
CIN: L28100MH2008PLC185764
**Regd. Office: Plot No. V-195, MIDC Area, Ajanta Road, Jalgaon 425003,
Maharashtra, India.**
UN-AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2021
(Rs. in Lakhs)

Sr. No.	Particulars	As at 30.09.2021 (Un-Audited)	As at 31.03.2021 (Audited)
I	EQUITY AND LIABILITIES		
1	Shareholder's Funds		
a	Share Capital	1511.98	1511.98
b	Reserves & Surplus	6544.62	6188.22
c	Minority Interest (Refer note no. 18)	0.00	0.00
	Total Shareholders Fund	8056.60	7700.20
2	Non-Current Liabilities		
a	Long term borrowing	4490.97	4767.46
b	Deferred tax liability (Net)	144.89	138.74
c	Other long-term liabilities	0.00	0.00
d	Long-term provisions	0.00	0.00
	Total Non-Current Liabilities	4635.86	4906.20
3	Current Liabilities		
a	Short term borrowings	3055.29	2992.50
b	Trade payables		
	(A) Total outstanding dues of micro enterprises and small enterprises	309.61	97.68
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3434.35	2222.11
c	Other Current liabilities	688.64	580.34
d	Short-term provisions	469.22	392.05
	Total Current Liabilities	7957.11	6284.68
	Total Equity and Liabilities	20649.57	18891.08
II	Assets		
1	Non-Current Assets		
a	Fixed Assets		
	i. Tangible assets	6852.36	7041.51
	ii. Intangible assets	0.00	0.00
	iii. Capital work-in-progress	958.22	451.82
	iv. Intangible assets under development	0.00	0.00
b	Non-current investments	10.20	0.00
c	Deferred tax assets (net)	0.00	0.00
d	Long-term loans and advances	1072.74	955.49
e	Other non-current assets	0.00	0.00
	Total Non-Current Assets	8893.52	8448.82
2	Current Assets		
a	Current investments	1141.10	1073.87
b	Inventories	6872.98	5576.08
c	Trade receivables	3207.59	2542.81
d	Cash and Bank balances	332.16	850.11
f	Short-term loans and advances	21.96	84.32
g	Other current assets	180.26	315.07
	Total Current Assets	11756.05	10442.26
	Total Assets	20649.57	18891.08

For and on behalf of Board of Directors
Spectrum Electrical Industries Limited



Deepak Chaudhari
Managing Director
DIN:00538753

Date: 18th October, 2021
Place: Jalgaon

For SHARPAARTH & CO.
Chartered Accountants



Ashish Patil
Partner
(M. No.: 150439)

Spectrum Electrical Industries Limited

Regd. Office : Plot No. V-195, M.I.D.C., Ajanta Road, Jalgaon - 425003. Tel.: 0257-2210192

Website : www.spectrum-india.com

Email : -info@spectrum-india.com

CIN No. L28100MH2008PLC185764

SPECTRUM ELECTRICAL INDUSTRIES LIMITED
CIN: L28100MH2008PLC185764
**Regd. Office: Plot No. V-195, MIDC Area, Ajanta Road, Jalgaon 425003,
Maharashtra, India**
**STATEMENT OF UN-AUDITED CONSOLIDATED FINANCIAL STATEMENT FOR THE HALF YEAR ENDED ON
30TH SEPTEMBER, 2021**

(Rs. in Lakhs)

PARTICULARS	Half Year Ended			Year Ended	
	30.09.2021 (Un-Audited)	31.03.2021 (Audited)	30.09.2020 (Un-Audited)	31.03.2021 (Audited)	31.03.2020 (Audited)
I Revenue from Operations	12303.04	9669.54	5461.08	15130.62	14119.81
II Other Operating Income	41.50	131.50	50.27	181.77	109.99
III. Total Revenue/Income	12344.54	9801.04	5511.35	15312.39	14229.80
IV Expenses					
(a) Cost of Material Consumed	8593.10	6468.60	3632.14	10100.74	9503.21
(b) Purchase of Stock in trade	0.00	0.00	0.00	0.00	0.00
(c) Change in inventories of finished goods, work in progress and stock in trade	-142.47	-197.96	-80.44	-278.40	-494.97
(d) Employee benefit Expenses	683.35	572.01	397.73	969.74	1045.60
(e) Finance Cost	374.87	285.08	299.86	584.94	327.30
(f) Depreciation and amortization expenses	390.57	330.09	312.75	642.84	606.17
(g) Other expenses	1741.88	1581.55	892.75	2474.30	2594.07
Total Expenses	11641.30	9039.37	5454.79	14494.16	13581.38
V Profit/Loss before exceptional & extra-ordinary items & tax	703.23	761.67	56.56	818.23	648.42
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII Profit/Loss before extra-ordinary items & tax (V-VI)	703.23	761.67	56.56	818.23	648.42
VIII Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00
IX Profit/Loss before tax (VII-VIII)	703.23	761.67	56.56	818.23	648.42
X Tax expenses					
Current Tax	189.50	136.98	21.30	158.28	164.47
Deferred tax	6.14	74.92	-5.57	69.35	15.91
XI Net Profit/Loss for the period (IX-X)	507.59	549.77	40.83	590.60	468.04
XII Paid up Equity Share Capital [Face Value of Rs. 10/- each]	1511.98	1511.98	1511.98	1511.98	1511.98
XIII Reserve excluding Revaluation Reserve as per Balance sheet of previous accounting year	--	--	--	6188.22	5573.30
XVI Earning per Equity Share					
Basic	3.36	3.64	0.27	3.91	3.10
Diluted	3.36	3.64	0.27	3.91	3.10


For and on behalf of Board of Directors
Spectrum Electrical Industries Limited



Deepak Chaudhari
Managing Director
DIN:00538753

Date: 18th October, 2021
Place: Jalgaon

For SHARPAARTH & CO.
Chartered Accountants


Ashish Patil
Partner
(M. No.: 150439)


Notes:

11. The standalone and consolidated Un-Audited financial results for the half year ended on 30th September, 2021 were reviewed by the Audit Committee and approved by the Board of Directors of the Company.
12. The Statutory Auditors has given their Limited Review Report on the standalone and consolidated Un-Audited financial results for the half year ended on September 30, 2021.
13. Previous Year/Period figures are regrouped/rearranged, whenever necessary.
14. The Company is engaged in the business of design and manufacturing of electrical, automobile, and irrigation component which constitute single business segment in terms of Accounting Standard 17 on Segment Reporting. Accordingly, there are no other business or geographical segments to be reported under Accounting Standard 17.
15. The Bank Balance is included in Cash and Cash Equivalents of the Company.
16. The above financials are available on the Company's website - www.spectrum-india.com
17. The Status of investor complaints received by the Company are as follows:
 - iv. Received during the period from 1st April, 2021 to 30th September, 2021: **NIL**
 - v. Disposed during the period from 1st April, 2021 to 30th September, 2021: **NIL**
 - vi. Pending as on 30th September, 2021: **NIL**
18. One (1) Equity Share of Subsidiary Company has been held by minority interest i.e. One Equity Shares of Rs.10/-
19. The Company has incorporated a Subsidiary Company "Spectrum Mass-Tech Private Limited" on 4th February, 2021. No business operations have been carried on by the subsidiary company up to 30th September, 2021, according to this, no financial statements are available of the subsidiary company for the half year ended on 30th September, 2021, due to this, financial figures of the subsidiary company have not been included in the consolidated Un-audited Financial Results for the half year ended on 30th September, 2021.
20. The equity shares of the Company were listed on SME Platform of National Stock Exchange of India Limited- Emerge (NSE EMERGE). The Company was listed on October 01, 2018, the Company has raised Rs.25.87 Crore, by way of issue of 39,80,000 equity share of Rs.10/- each at a premium of Rs.55/- per share, aggregating to Rs.65/- per share.

The details of utilization of IPO proceeds are as follows:

Serial	Particulars	Objects of the issue	[Rs. in Lakhs]	
			Utilized till 30-09-2021	Pending Utilization
1.	To set up a Zinc Plating plant at Umale	750.00	0.00	750.00
2.	To meet long-term working capital requirements	1,000.00	1,111.00	0.00
3.	General Corporate Purposes	587.00	587.00	0.00
4.	Issue Expenses	250.00	139.00	0.00
	Total	2,587.00	1837.00	750.00

For and on behalf of Board of Directors
Spectrum Electrical Industries Limited

D. S. Chaudhari

Deepak Chaudhari
Managing Director
DIN: 00538753



Date: 18th October, 2021
Place: Jalgaon

SPECTRUM ELECTRICAL INDUSTRIES LIMITED

CIN: L28100MH2008PLC185764

Regd. Office: Plot No. V-195, MIDC Area, Ajanta Road, Jalgaon 425003,
Maharashtra, India

UN-AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30 TH SEPTEMBER, 2021		
PARTICULARS	Rs. In Lakhs	
	30.09.2021	31.03.2021
(1) Cash flow from operating Activities		
a) Net Profit/Loss before taxation	703.23	818.23
Adjustment for: -		
Add- Depreciation & Amortization	390.57	642.84
Add- Interest Expenses	368.59	580.51
Add- Provisions for diminution of investments		
Less- Interest and dividend income	-41.50	-181.77
Operating profit before working capital change	1420.89	1859.81
b) Working capital changes:		
Decrease /Increase in Trade Payables	1424.17	971.35
Decrease /Increase in Trade Receivables	-664.78	-197.28
Decrease/Increase in short term loan and advances	-54.88	421.65
Decrease /Increase in Inventories	-1296.90	-1691.45
Decrease/Increase in short term provisions	83.32	89.44
Decrease/Increase in other current liabilities	108.31	182.40
Decrease/Increase in other non-current assets	0.00	0.00
Decrease/Increase in other current assets	134.81	88.20
Cash generated from operation	-265.95	-135.69
Income tax paid	-195.64	-227.63
Net cash flow from operating activities	959.30	1496.49
(2) Cash flow from investing activities		
Purchase of tangible fixed assets/Capital work in progress	-707.82	-1569.94
Subsidy	0.00	0.00
Investments	-77.43	-74.53
Sale of Fixed Assets	0.00	0.00
Interest income	41.50	181.77
Net cash flow from investing activities	-743.75	-1462.70
(3) Cash flow from financing activities		
Share application money pending allotment	0.00	0.00
Decrease/Increase in long term borrowing	-276.49	1028.26
Decrease/Increase in short term borrowing	62.79	59.45
Availment of Unsecured Loan	0.00	0.00
Interest Paid	-368.59	-580.51
Proceed from issue of shares capital including premium	0.00	24.33
Interim Dividend Paid	-151.20	0.00
Minority Interest	0.00	0.00
Net cash flow from financing activities	-733.49	531.53
Net increase in cash & cash equivalents	-517.94	565.32
Cash and Cash Equivalents at the beginning of period	850.11	284.79
Cash and Cash Equivalents at the end of the period	332.17	850.11


For and on behalf of Board of Directors
Spectrum Electrical Industries Limited


Deepak Chaudhari
Managing Director
DIN:00538753



Date: 18th October, 2021
Place: Jalgaon

For SHARPAARTH & CO
Chartered Accountants


Ashish Patil
Partner
(M. No.: 150439)



Date: 18th October, 2021

To,
The Manager
Listing and Compliance Department,
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra-Kurla Complex, Bandra,
Mumbai-400051.

NSE Symbol: SPECTRUM

Subject: Declaration pursuant to Regulation 33(2) (a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Dear Sir/Madam,

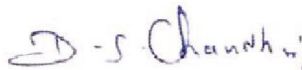
Pursuant to Regulation 33(2)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended we do hereby confirm, declare and certify that, the Interim Standalone and Consolidated Un-Audited Financial Results (Financial Statements of the Company for the Half Year ended on 30th September, 2021) does not contain any false or misleading statement or figures and does not omit any material fact which may make the statements or figures contained therein misleading.

Please take the same on your records.

Thanking You,

Yours Faithfully,

For Spectrum Electrical Industries Limited



Deepak Chaudhari
Managing Director
DIN:00538753



Pankaj Rote
Chief Financial Officer

