



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

To,
BSE LIMITED
Phiroze Jeejeebhoy Tower,
Dalal Street, MUMBAI – 400001

Date: September 27, 2022

Scrp code: 513687

Sub: Re-appointment of M/s Choudhary Choudhary & Co., Chartered Accountants (Firm Registration No. 2910C) as Statutory Auditors of the Company from financial year 2022-23 to 2026-2027.

Dear Sirs,

As per Regulation 30 of the SEBI (LODR) Regulation 2015, that the 30th Annual General Meeting of the Company was held today on Tuesday, September 27, 2022. And Shareholders of the company considered, approved and passed the resolution pertaining to Re-appointment of M/s Choudhary Choudhary & Co., Chartered Accountants (Firm Registration No. 2910C) as Statutory Auditors of the Company from financial year 2022-23 to 2026-2027 that is for a period of five years i.e. from the conclusion of **Thirtieth** Annual General Meeting till the conclusion of the **Thirtieth Fifth** Annual General Meeting to be held in the year 2027.

In view of above attached eligibility under Section 139 and Section 141 of the Companies Act, 2013 received from the Statutory Auditor along with their Brief Profile and Peer Review Certificate.

Thanking you,

Yours faithfully

FOR SPECTRA INDUSTRIES LIMITED

Jaidev Vinod Kumar Gupta
Executive Director & CFO
DIN: 00066999



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



**CHOUDHARY CHOUDHARY & CO.
CHARTERED ACCOUNTANTS**

Date: 30th May,2022

To,
The Board of Directors,
Spectra Industries Limited
Plot No.9, Spectra Compound,
Ramchandra Lane Extn.,
Kanchpada II, Malad (West),
Mumbai – 400 064.

Dear Sir,

Sub: Appointment of Auditors

This has reference to my proposed re-appointment as Auditor of your Company for a period of five years i.e. from the Financial Year 2022-23 to 2026-2027 (subject to ratification of shareholders every year).

We are pleased to inform you that our re-appointment, if made as Statutory Auditors, will be in accordance with Section 141 of the Companies Act, 2013. The required Certificate u/s 139(1) of the Act is enclosed herewith.

Thanking you,
Yours Faithfully,

Choudhary Choudhary & Co.
Chartered Accountants
(Firm Registration No. 002910C)



Tanuja Mishra
Partner
Membership No. 136933

Encl: Certificate u/s 139(1) of the Act



Certificate u/s 139(1) of the Companies Act, 2013

- (a) M/s Choudhary Choudhary & Co., Chartered Accountants the firm is eligible for appointment and is not disqualified for appointment under the Act, the Chartered Accountant Act, 1949 and the rules or regulations made thereunder;
- (b) the proposed appointment is as per the terms provided under the Act;
- (c) the proposed appointment is within the limit laid down under the Act;
- (d) there is no proceedings against the auditor or audit firm or any partner of the audit firm pending with respect to professional matters of conduct.

Choudhary Choudhary & Co.
Chartered Accountants
(Firm Registration No. 002910C)



Tanuja Mishra
Partner
Membership No. 136933



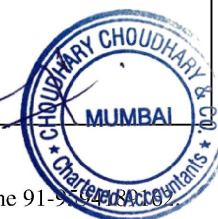
PARTICULARS OF THE FIRM

| Sl . No | Particulars | |
|---------|----------------------------|--|
| 1 | Name of the Firm | CHOUDHARY CHOUDHARY & CO Chartered Accountants |
| 2 | Head Office | 76, Whispering Palms Shopping Centre, Akurli Road, Lokhandwala Complex, Near DNA Hospital, Kandivali East, Mumbai -400101 91-9594189162, 9137585764, 9137585799, 9137195995 Email: firm@ccco.co.in ; firmccco@gmail.com Website: www.ccco.co.in |
| 3 | Branch Office | 1. Roseberry # 5037, Sahara Garden City, Phase-3, Adityapur – 2, PIN : 831014, Jharkhand 2. 201/4 Vishal Residency, Bailey Road, Pillar No 56, Raja Bazar, Patna 800014 |
| 4 | Rep office | <u>Kolkatta</u> : 501, 5th Floor Gate No 1, Poddar Court, 18- Rabindra Sarani, Kolkata-700001 <u>Navi Mumbai</u> : 143, Balaji Bhavan, A wing, Sector 11, CBD Belapur, Navi Mumbai 400614 <u>Chennai</u> : Door No. 3, Second Floor, E.R. Complex, New No. 147, Old No. 76, Arcot Road, Kodambakkam, Chennai - 600024 |
| 5 | Firm Registration No | 002910C |
| 6 | Date of Formation | 20-Dec-1985 |
| 7 | RBI Unique Code No | 050314 |
| 8 | C & A G Empanelment No | ER0155 |
| 9 | Peer Review Certificate No | 10338 |
| 10 | EOW Empanelment | 1119/प्र.क्र. 860/पोल-11 vide letter dated 08-Apr-2020 |
| 11 | IBA ASM | CIB/PSB/RA/EASE/ASM vide letter dated 26-Mar-2020 |
| 12 | IBA (Forensic Audit) | C&I-II/FA/7938 vide letter dated 19-Sep-2019 |
| 13 | Constitution of the Firm | Partnership |



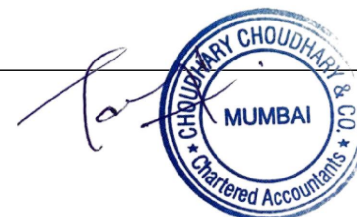


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| 14 | Name of Partner | <ol style="list-style-type: none">1. Girish Kant Choudhary -FCA, DISA (Membership No: 071309) with 35 years of work experience.2. Alok Kumar Mishra - FCA, FAFP, Insolvency Professional (Membership No : 124184) Ex Corporate Banker with 15 years of work experience3. Tanuja Mishra - FCA (Membership No: 136933) with 12 years of work experience.4. Pradnya Shete – ACA (Membership No: 183370) over 12 years of experience in various industry like Telecom, Consumer Goods, Leading Startup Companies |
| 15 | Number of Staff | Chartered Accountants: 3 Nos Paid Staff – Semi Qualified and M.com – 34 nos Article Clerk – 0 Ex- Bank Officer – 2 Nos |
| 16 | Major Statutory Audit Conducted (Banks/Listed Companies/ Unlisted Companies) | <ol style="list-style-type: none">1. State Bank of India2. Canara Bank3. Oriental Bank of Commerce4. Indian Bank5. Karur Vyas Bank6. Jharkhand Gramin Bank (Subsidiary of Bank of India)7. The Oriental Insurance Company Ltd– Mumbai DO.8. NPCIL – Indian Oil Nuclear Energy Corporation Ltd9. Spectra Motors Limited10. Parshva Enterprises Limited11. Janus Corporation Limited12. Quench Capital Advisors Private Ltd13. Wimwi Foods Private Ltd14. MF Bumi Geotech Private Ltd15. BGE Mining Private Limited16. Navoday Enterprises Private Limited |





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| 17 | Other PSU Audit | <ol style="list-style-type: none">1. NPCIL - Indian Oil Nuclear Energy Corporation Limited (Mumbai)2. National Insurance Co Ltd (5 years) (Jamshedpur D.O)3. Oriental Insurance Company Limited (Mumbai Broker Division) |
| 18 | Internal / Revenue Audit Of Banks conducted | <ol style="list-style-type: none">1. UCO Bank2. Canara Bank |
| 19 | Other Audit & Tax Clients | <ol style="list-style-type: none">1. Parle Biscuits Private Limited2. Indian Cancer Society3. Kantilal Gandhi Memo. Hospital4. Tata Steel Charitable Trust5. Jamshedpur Transport Nagar Trust Bihar6. Shapoorji Pallonji & Co Ltd7. Shapoorji Pallonji Infrastructure Capital Company Pvt Ltd8. Tata Steel Provident Fund Trust9. Tata Steel Skill Dev Society10. Tata Steel Rural Dev Society11. Tribal Cultural Society |
| 20 | Concurrent Audit | <ol style="list-style-type: none">1. Kotak Mahindra Bank2. Dena Bank3. Indian Bank4. Corporation Bank |
| 21 | Stock Audit (Over 1000 stock Audits done including that of Real estate and Infrastructure companies) | <ol style="list-style-type: none">1. Bank of Baroda2. Bank of India3. State Bank of India4. Corporation Bank5. ICICI Bank Limited6. Union Bank of India |





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| 22 | Stock Audit done for following companies (few examples) | <ol style="list-style-type: none">1. JSW Project Limited2. Patel Engineering Limited3. JSW Severfield Structures Ltd4. L & T - MHPS Turbine Generators Pvt. Ltd.5. Mahindra Sona Limited6. Ceat Limited7. Parle Products Pvt Limited8. Other SME and Mid size Corporate |
| 23 | Forensic Assignments/ Investigative Assignments | <ol style="list-style-type: none">1. Punjab National Bank (for other CA firm)2. Kotak Mahindra Bank3. HDFC Ergo General Insurance Company Limited4. Anti-Corruption Bureau, Govt of Maharashtra5. Economic Offence Wing, Govt of Maharashtra6. DSK Motors Ltd (Under IBC)7. Etco Denim Private Limited (under IBC)8. Mid-Size and Large Corporate |





Peer Review Board

**The Institute of Chartered Accountants of India
New Delhi**

This is to certify that the Peer Review of

M/s Choudhary Choudhary & Co

338, V Mall, Asha Nagar, Thakur Complex, Nr. Saidham Temple,

Western Express Highway, Kandivali East,

Mumbai-400101

FRN/Mem. No. 002910C

(Name of PU, Address, FR No./M. No.)

has been carried out for the period

2018-2021

pursuant to the Statement on Peer Review.

This Certificate shall be effective from 04-02-2022

and shall remain valid till 28-02-2025

Issued at New Delhi on 09-02-2022

CA. DAYANIWAS SHARMA
Chairman
Peer Review Board

CA. RAJESH SHARMA
Vice-Chairman
Peer Review Board

CA. NIDHI SINGH
Secretary
Peer Review Board