

SPECTRUM FOODS LIMITED

Regd. Office: L-5, B-II, Krishna Marg, C-Scheme, Jaipur - 302001 Rajasthan INDIA
Ph. : +91 141 4191000, 4191029, 2379483, 2372946 • Fax : 0141-2365888 • E-mail : salt@suryasalt.com
CIN : L15499RJ1994PLC00816

Ref: SFL/JPR/2021/04

Date: 10.02.2021

To,
The Manager,
Department of corporate services
Bombay Stock Exchange Limited
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Kala Ghoda, Fort,
Mumbai, Maharashtra-400001

Reg.: Submission of Un-audited financial result and outcome of the meeting of board of directors of the company held on 10th February 2021 at Jaipur.

Ref: Scrip code 531982

Dear Sir,

With reference to the subject matter, we wish to submit Un-audited financial results and outcome of the meeting of the Board of Directors of the company held at the registered office of the company at L-5, B-II, Krishna Marg, C-Scheme, Jaipur, on Wednesday, 10th February, 2021 at 03:00 P.M. concluded at 04:00 P.M. interalia to receive, consider and take on record the following:

1. Considered and approved the Un-audited Financial Results of the company for the quarter ended 31st December, 2020.
2. Considered and placed in record the Limited Review Report given by the Statutory Auditors of the company for the quarter ended 31st December, 2020.

Kindly take the same on record.

Yours faithfully,
For Spectrum Foods Limited


Girdhar Gopal Saboo
Managing Director



Encl.: As above

SPECTRUM FOODS LIMITED

CIN:L15499RJ1994PLC008016

Regd.Off.:L-5,B-II,Krishna Marg, C-Scheme,Jaipur (Raj)-302001

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Website : www.suryasalt.com * Email : salt@suryasalt.com

Un-Audited Financial Results for Quarter and Nine Months ended-31.12.2020

(In Lacs)

		Quarter Ended			Nine Months Ended		Year Ended
A	Date of start of reporting period	01-10-2020	01.07.2020	01.10.2019	01.04.2020	01.04.2019	01-04-2019
B	Date of end of reporting period	31-12-2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31-03-2020
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
1	Revenue From Operations						
	Revenue from operations	271.810	259.860	235.34	827.880	798.040	879.740
	Other income	1.020	1.500	2.77	9.190	4.580	32.650
	Total Revenue	272.830	261.360	238.110	837.070	802.620	912.390
2	Expenses						
(a)	Cost of materials consumed	150.560	23.060	34.24	279.760	79.970	50.560
(b)	Purchase of stock in trade	0.000	0.000	0.000	0.000	0.000	0.000
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-58.350	69.600	8.61	-13.340	-13.000	35.540
(d)	Employee benefit expense	7.390	10.330	10.03	24.920	37.010	50.530
(e)	Finance costs	22.580	25.720	34.93	73.320	110.930	145.550
(f)	Depreciation and amortisation expense	36.330	36.340	43.03	109.010	129.090	172.110
(g)	Total other expenses	42.460	61.290	91.65	218.900	347.510	443.570
	Total expenses	200.970	226.340	222.490	692.570	691.510	897.860
3	Profit before tax	71.860	35.020	15.620	144.500	111.110	14.530
4	Tax Expense	0.000	0.000	0.000	0.000	0.000	0.870
	Current tax	0.000	0.000	0.000	0.000	0.000	0.000
	Deferred tax	0.000	0.000	0.000	0.000	0.000	0.000
5	Net profit (Loss) for the period	71.860	35.020	15.620	144.500	111.110	13.660
6	Other Comprehensive Income, net of tax	0.000	0.000	0.000	0.000	0.000	0.000
7	Total comprehensive income	71.860	35.020	15.620	144.500	111.110	13.660
8	Details of equity share capital						
	Paid-up equity share capital	484.840	484.840	484.840	484.840	484.840	484.840
	Face value of equity share capital	10.000	10.000	10.000	10.000	10.000	10.000
9	Earnings per equity share						
	Basic	0.148	0.072	0.032	0.298	0.229	0.028
	Diluted	0.148	0.072	0.032	0.298	0.229	0.028

Date:-10.02.2021

Place:-JAIPUR

Notes:-

- 1 The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board in its meeting held on 10.02.2021
- 2 Based on the management approach as defined in the IND-AS-108 Operating segments, the chief operating decision maker evaluates the company's performance based on an analysis of various performance indicators by business segments. Accordingly information has been presented along these business segments. The accounting principles used in the preparation of the financial statements are consistently applied to record revenue and expenditure in individual segments.
- 3 The company have adopted companies (Indian Accounting Statndard) Rules, 2015(Ind-AS) prescribed under Section 133 of the Companies Act 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (LODR) Regulations as amended from time to time.
- 4 Further for the previous periods have been regrouped/reclassified wherever considered necessary.



FOR SPECTRUM FOODS LIMITED

Girdhar Saboo

GIRDHAR SABOO
MANAGING DIRECTOR

DIN :-00364750

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(In Lacs)

Segment wise Revenue, Results and Capital Employed							
Particulars		Quarter ended			Nine Months Ended		Year Ended
Date of start of reporting period		01-10-2020	01.07.2020	01.10.2019	01.04.2020	01.04.2019	01-04-2019
Date of end of reporting period		31-12-2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31-03-2020
Whether accounts are audited or unaudited		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
1	Segment Revenue						
	(net sale/income from each segment should be disclosed)						
1	SALT MANUFACTURING/TRADING	255.750	230.310	203.780	752.720	694.700	778.910
2	POWER GENERATION	16.060	29.550	31.560	75.160	103.340	133.480
	Total segment revenue	271.810	259.860	235.340	827.880	798.040	912.390
	Less: Inter segment revenue	0.000	0.000	0.000	0.000	0.000	0.000
	Revenue from operations	271.810	259.860	235.340	827.880	798.040	912.390
2	Segment Result						
	Profit (+) / Loss (-) before tax and interest from each segment						
1	SALT MANUFACTURING/TRADING	55.180	45.750	33.570	158.710	157.600	126.260
2	POWER GENERATION	39.270	14.980	16.985	59.110	64.440	33.810
	Total Profit before tax	94.450	60.730	50.555	217.820	222.040	160.070
	i. Finance cost	22.590	25.710	34.935	73.320	110.930	145.540
	ii. Other unallocable expenditure net of	0.000	0.000	0.000	0.000	0.000	0.000
	Profit before tax	71.860	35.020	15.620	144.500	111.110	14.530
3	Capital Employed						
	(Segment Asset - Segment Liabilities)						
1	SALT MANUFACTURING	0.000	0.000	0.000	0.000	0.000	0.000
2	POWER GENERATION	0.000	0.000	0.000	0.000	0.000	0.000
	Total capital employed	0.000	0.000	0.000	0.000	0.000	0.000

Date:-10.02.2021

Place:-JAIPUR

FOR SPECTRUM FOODS LIMITED



Girdhar Saboo

GIRDHAR SABOO

MANAGING DIRECTOR

DIN:-00364750



Limited Review Report on Quarterly Unaudited Financial Results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Review Report to,
The Board of Directors
M/s Spectrum Foods Limited

We have reviewed the accompanying statement of unaudited financial results of *M/s Spectrum Foods Limited* for the period ended 31st December, 2020. 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) 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 provide 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 M/s P.K.S. & Company
Chartered Accountant
(Firm Registration No. 007007C)



Singh
Piyush Kumar Singhi
Partner
(Membership No. 075922)

Place: Jaipur
Date: 10.02.2021

UDIN-21075922AAAAAX9415