

# 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

Date: 08.01.2024

Ref: SFL/JPR/2024/2

To  
BSE Limited  
PhirozeJeejeebhoy Towers,  
Dalal Street, Mumbai-400001  
(Maharashtra)

Reg.: Submission of Un-audited financial result and outcome of the meeting of Board of Directors of the company held on Monday, 8<sup>th</sup> January, 2024 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 Monday, January 8, 2024 at 11:00 A.M. concluded at 12:00 P.M. inter alia 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 December 31, 2023.
2. Considered and placed in record the Limited Review Report given by the Statutory Auditors of the company for the quarter ended December 31, 2023.

Kindly take the same on record.

Yours faithfully,  
For Spectrum Foods Limited

  
Girdhar Saboo  
(Managing Director)  
DIN: 00364750



Encl.: As above

# SPECTRUM FOODS LIMITED

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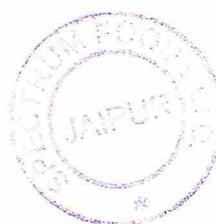
Standalone Un-Audited Financial Results for Quarter ended-31-12.2023

(In Lacs)

		Quarter Ended			Nine Month Ended		Year Ended
		01-10-2023	01.07.2023	01.10.2022	01.04.2023	01.04.2022	01-04-2022
<b>A</b>	Date of start of reporting period	01-10-2023	01.07.2023	01.10.2022	01.04.2023	01.04.2022	01-04-2022
<b>B</b>	Date of end of reporting period	31-12-2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31-03-2023
<b>C</b>	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>D</b>	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
<b>1</b>	<b>Revenue From Operations</b>						
	Revenue from operations	512.207	504.740	367.660	1550.377	1114.980	1570.630
	Other income	0.748	1.890	0.400	3.878	4.160	11.600
	<b>Total Revenue</b>	<b>512.955</b>	<b>506.630</b>	<b>368.060</b>	<b>1554.255</b>	<b>1119.140</b>	<b>1582.230</b>
<b>2</b>	<b>Expenses</b>						
<b>(a)</b>	Cost of materials consumed	271.333	36.270	224.800	472.483	398.030	622.520
<b>(b)</b>	Purchase of stock in trade	0.000	0.000	0.000	0.000	0.000	0.000
<b>(c)</b>	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-27.221	27.950	-33.660	-33.421	-80.710	0.000
<b>(d)</b>	Employee benefit expense	10.359	11.520	8.050	27.929	32.940	66.650
<b>(e)</b>	Finance costs	1.449	3.260	8.940	4.709	36.860	39.530
<b>(f)</b>	Depreciation and amortisation expense	24.617	24.660	28.450	73.937	85.360	114.490
<b>(g)</b>	Total other expenses	80.968	72.880	28.640	280.108	153.950	666.520
	<b>Total expenses</b>	<b>361.505</b>	<b>176.540</b>	<b>265.220</b>	<b>825.745</b>	<b>626.430</b>	<b>1509.710</b>
<b>3</b>	<b>Profit before tax</b>	<b>151.450</b>	<b>330.090</b>	<b>102.840</b>	<b>728.510</b>	<b>492.710</b>	<b>72.520</b>
<b>4</b>	<b>Tax Expense</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>25.750</b>
	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	8.430
<b>5</b>	<b>Net profit (Loss) for the period</b>	<b>151.450</b>	<b>330.090</b>	<b>102.840</b>	<b>728.510</b>	<b>492.710</b>	<b>38.340</b>
<b>6</b>	<b>Other Comprehensive Income, net of tax</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>7</b>	<b>Total comprehensive income</b>	<b>151.450</b>	<b>330.090</b>	<b>102.840</b>	<b>728.510</b>	<b>492.710</b>	<b>38.340</b>
<b>8</b>	<b>Details of equity share capital</b>						
	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
<b>9</b>	<b>Earnings per equity share</b>						
	Basic	3.124	6.808	2.121	15.026	10.162	0.791
	Diluted	3.124	6.808	2.121	15.026	10.162	0.791

Date:-08.01.2024

Place:-JAIPUR



FOR SPECTRUM FOODS LIMITED

*Girdhar Saboo*

GIRDHAR SABOO

MANAGING DIRECTOR

DIN :-00364750

Notes:-

- The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board in its meeting held on 18.10.2023
- 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.
- The company have adopted companies (Indian Accounting Standard) 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.
- Further for the previous periods have been regrouped/reclassified wherever considered necessary.

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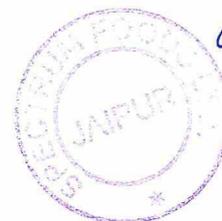
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<b>SEGMENT REPORTING UNDER REGULATION 33 OF THE SEBI [LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS] REGULATIONS 2015 FOR THE QUARTER ENDED 31ST DECEMBER-2023</b>							
<b>Particulars</b>		<b>Quarter Ended</b>			<b>Nine Month Ended</b>		<b>Year Ended</b>
Date of start of reporting period		01-10-2023	01.07.2023	01.10.2022	01.04.2023	01.04.2022	01-04-2022
Date of end of reporting period		31-12-2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31-03-2023
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
<b>1</b>	<b>Segment Revenue</b>						
	(net sale/income from each segment should be disclosed)						
1	SALT MANUFACTURING/TRADING	496.95	462.67	350.84	1,467.41	1,019.85	1,323.10
2	POWER GENERATION	15.25	42.07	16.82	82.96	95.13	119.00
3	SHARES TRADING	-	-	-	-	-	128.53
	<b>Total segment revenue</b>	512.20	504.74	367.66	1,550.37	1,114.98	1,570.63
	<b>Less: Inter segment revenue</b>	-	-	-	-	-	-
	<b>Revenue from operations</b>	512.20	504.74	367.66	1,550.37	1,114.98	1,570.63
<b>2</b>	<b>Segment Result</b>						
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>						
1	SALT MANUFACTURING/TRADING	134.53	309.04	117.36	677.03	484.76	63.27
2	POWER GENERATION	18.37	21.18	(5.53)	56.18	41.09	43.00
3	SHARES TRADING	-	-	-	-	-	5.78
	<b>Total Profit before tax</b>	152.90	330.22	111.83	733.21	525.85	112.05
	i. Finance cost	1.45	3.25	8.94	4.70	36.86	39.53
	ii. Other unallocable expenditure net of	-	3.12	(0.05)	-	3.72	-
	<b>Profit before tax</b>	151.45	330.09	102.84	728.51	492.71	72.52
	Tax						
	<b>Profit/Loss after Tax</b>	151.45	330.09	102.84	728.51	492.71	72.52
<b>3</b>	<b>Segment Assets</b>						
1	SALT MANUFACTURING/TRADING	-	-	-	-	-	-
2	POWER GENERATION	-	-	-	-	-	-
3	SHARES TRADING	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-
<b>4</b>	<b>Segment Liabilities</b>						
1	SALT MANUFACTURING	-	-	-	-	-	-
2	POWER GENERATION	-	-	-	-	-	-
3	SHARES TRADING	-	-	-	-	-	-
	<b>Total capital employed</b>	-	-	-	-	-	-

Date:-08.01.2024

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, 2023. 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 R.P.Khandelwal & Associates  
Chartered Accountant  
(Firm Registration No. 001795C)

  
  
Ronak Khandelwal  
Partner

(Membership No. 423822)

UDIN-

24423822BKBGZP7208

Place: Jaipur  
Date: 08.01.2024