

# SPECTRUM FOODS LIMITED

Regd. Office: L-5, B-2, Krishna Marg, C-Scheme, Jaipur-302001 Rajasthan (INDIA).  
(Ph). : +91 141-5191000, 2379483, 2372946 • Fax : 0141-2365888 • E-mail : salt@suryasalt.com  
CIN : L15499RJ1994PLC008016

Ref: SFL/JPR/2021/25

Date: 08.09.2021

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

Reg.: Submission of revised Standalone financial result of the company.

Ref: Scrip code 531982

Dear Sir,

With reference to the mail received to us from your good office dated 07.09.2021 regarding the discrepancies in the Standalone Financial Results for quarter ended June 2021 uploaded under Regulation 33/52 of SEBI (LODR) Regulations 2015.

We wish to enclose the revised standalone financial results of the Company for the quarter ended on 30<sup>th</sup> June 2021 along with Limited Review Report from the Statutory Auditors of the Company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 for the quarter ended June 30, 2021.

Kindly take the same on record.

Thanking You

Yours Faithfully  
For Spectrum Foods Limited



Girdhar Saboo  
(Managing Director)



Encl.: As above

# SPECTRUM FOODS LIMITED

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

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE' 2021.

S.No	Particulars	Quarter ended			(Rs. In Lacs)
		30.06.2021	31.03.2021	30.06.2020	Year ended (Audited) 31.03.2021
1	<b>Income</b>				
	Revenue from operations	280.14	398.15	296.21	1,226.03
	Other Income	-	0.56	6.67	9.75
	<b>Total Income from Operations</b>	<b>280.14</b>	<b>398.71</b>	<b>302.88</b>	<b>1,235.78</b>
2	<b>Expenses</b>				
	a. Cost of materials consumed	54.66	105.40	106.14	385.16
	b. Purchase of stock in Trade	-	-	-	-
	c. Changes in inventories of finished goods, work in progress and stock in trade.	23.56	80.75	(24.59)	67.41
	d. Employee benefit expenses.	9.08	18.56	7.20	43.48
	e. Finance costs	17.95	24.14	25.02	97.46
	f. Depreciation	32.07	38.13	36.34	147.14
	g. Other expenses	70.41	351.19	115.15	570.09
	<b>Total Expenses</b>	<b>207.73</b>	<b>618.17</b>	<b>265.26</b>	<b>1,310.74</b>
3	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>72.41</b>	<b>(219.46)</b>	<b>37.62</b>	<b>(74.96)</b>
4	Exceptional Items	-	-	-	-
5	<b>Net Profit/(Loss) before tax (3+4)</b>	<b>72.41</b>	<b>(219.46)</b>	<b>37.62</b>	<b>(74.96)</b>
6	Tax expenses	-	-	-	113.87
7	<b>Net Profit/(Loss) after tax (5-6)</b>	<b>72.41</b>	<b>(219.46)</b>	<b>37.62</b>	<b>(188.83)</b>
8	<b>Other comprehensive income</b>				
	<i>item that will not be reclassified to profit or loss:</i>				
	(a) Actuarial gain/ (loss) on defined benefit obligation	-	-	-	-
9	<b>Total other comprehensive income (7+8)</b>	<b>72.41</b>	<b>(219.46)</b>	<b>37.62</b>	<b>(188.83)</b>
10	<b>Paid-up equity share capital (Face value of the share shall be indicated)</b>	<b>484.84</b>	<b>484.84</b>	<b>484.84</b>	<b>484.84</b>
11	<b>Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12	<b>Earnings per share (of Rs.10/-each)(not annualised) :</b>				
	(a) Basic	1.49	(4.53)	0.78	(3.89)
	(b) Diluted	1.49	(4.53)	0.78	(3.89)

- The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board in its meeting held on 14-08-2021
- 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 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.
- Figures of the previous periods have been regrouped/reclassified wherever considered necessary.

BY ORDER OF THE BOARD  
FOR SPECTRUM FOODS LIMITED

PLACE : JAIPUR  
DATE : 14-08-2021



*Girdhar Saboo*

GIRDHAR SABOO  
MANAGING DIRECTOR  
DIN:-00364750

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SEGMENT REPORTING UNDER REGULATION 33 OF THE SEBI [LISTING OBLIGATION AND DISCLOSURE REQUIRMENTS] REGULATIONS 2015 FOR THE QUARTER ENDED 30TH JUNE,2021					
	Particulars	Quarter ended			Year Ended (Audited)
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
1	<b>Segment Revenue</b> (net sale/income from each segment should be disclosed) Salt Manufacturing/ Trading Power Generation <b>Total segment revenue</b> <b>Less: Inter segment revenue</b> <b>Revenue from operations</b>	255.13 25.01 280.14 - 280.14	379.38 18.77 398.15 - 398.15	266.66 29.55 296.21 - 296.21	1,132.10 93.93 1,226.03 - 1,226.03
2	<b>Segment Result</b> <b>Profit (+) / Loss (-) before tax and interest from each segment</b> Salt Manufacturing/ Trading Power Generation  <b>Total Profit before tax</b> i. Finance cost ii. Other unallocable expenditure net off unallocable income <b>Profit before tax</b> Tax  <b>Profit/(Loss) after tax</b>	78.74 11.62 90.36 17.95 - 72.41 - 72.41	(148.70) (46.61) (195.31) 24.15 - (219.46) - (219.46)	57.78 4.86 62.64 25.02 - 37.62 - 37.62	10.28 12.23 22.51 97.47 - (74.96) - (74.96)
3	<b>Segment Assets</b> Salt Manufacturing/ Trading Power Generation  <b>Total</b>	- - - -	- - - -	- - - -	- - - -
4	<b>Segment Liabilities</b> Salt Manufacturing/ Trading Power Generation  <b>Total</b>	- - - -	- - - -	- - - -	- - - -

PLACE : JAIPUR

DATE : 14-08-2021

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**

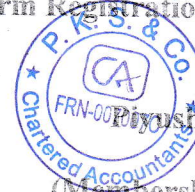
Review Report to,  
The Board of Directors  
**M/s Spectrum Foods Limited**

We have reviewed the accompanying statement of unaudited financial results of **M/s Spectrum Foods Limited** for the period ended 30<sup>th</sup> June, 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 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)



**Piyush Kumar Singhi**  
Partner

(Membership No. 075922)

UDIN-21075922AAAACY8610

Place: Jaipur  
Date: 14.08.2021