

# 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/2022/20

Date: 08.07.2022

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

**Reg.:** Submission of Un-audited Financial Result and Outcome of the meeting of the Board of Directors of the Company held on Friday, July 08, 2022 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 situated at L-5, B-II, Krishna Marg, C-Scheme, Jaipur, on Friday, July 08, 2022 at 03:00 P.M. and concluded at 03:45 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 on June 30, 2022.
2. Considered and placed on record the Limited Review Report given by the Statutory Auditors of the company for the quarter ended on June 30, 2022.

Kindly take the same on record.

Yours faithfully,  
For Spectrum Foods Limited

  
Girdhar Gopal Saboo  
Managing Director  
DIN: 00364750



Encl.: As above

Factory : Unit I Village Govindi, Nawa City - 341 509 (Raj.) (India)  
Unit II - Survey No. 416, Moti Chirai, Taluka Bhachau Kutch (Gujrat)(India)  
Unit III- Badi Dhani, Bap, Tehsil Phalodi, Jodhpur - 342 301 (Raj.)(India)

# SPECTRUM FOODS LIMITED

CIN:L15499RJ1994PLC008016

Regd.Off.:L-5,B-II,Krishna Marg, C-Scheme,Jaipur (Raj)-302001  
(O)+91-141-2372946,2379483 \* Fax:+91-141-2365888

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

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE' 2022.

(Rs. In Lacs)

Particulars	Quarter ended		Year ended	
	30.06.2022	31.03.2022	30.06.2021	31.03.2022
	Unaudited	Audited	Unaudited	Audited
<b>1 Income from operation</b>				
(a) Net Sales/Income from operations	410.15	610.58	280.14	1,616.85
(b) Other operating Income		-		
<b>Total Income from Operations (net)</b>	<b>410.15</b>	<b>610.58</b>	<b>280.14</b>	<b>1,616.85</b>
<b>2. Expenses</b>				
(a) Cost of materials consumed	167.05	645.44	54.66	1,034.10
(b) Purchase of stock in Trade	-	-	-	-
(c) changes in inventories of finished goods,work in progress and stock in trade.	(77.58)	56.01	23.56	61.45
(d) Employee benefit expenses.	5.53	46.18	9.08	73.35
(e) Depreciation	28.45	32.08	32.07	128.31
(f) Other expenses	87.54	70.26	70.41	296.64
<b>Total Expenses</b>	<b>210.99</b>	<b>849.97</b>	<b>189.78</b>	<b>1,593.85</b>
<b>3. Profit/(Loss) from Operations before other income,finance costs and exceptional items (1-2)</b>	<b>199.16</b>	<b>(239.39)</b>	<b>90.36</b>	<b>23.00</b>
4. Other Income	0.11	(1.07)	-	19.27
<b>5. Profit/(Loss) from ordinary activities before finance costs &amp; Exceptional Items (3+4)</b>	<b>199.27</b>	<b>(240.46)</b>	<b>90.36</b>	<b>42.27</b>
6. Finance costs	14.04	14.62	17.95	66.10
<b>7. Profit/(loss) from ordinary activities after finance costs but before exceptional Items (5-6)</b>	<b>185.23</b>	<b>(255.08)</b>	<b>72.41</b>	<b>(23.83)</b>
8. Exceptional Items	-	-	-	-
<b>9. Profit/(+)/Loss(-) from ordinary activities before Tax (7+8)</b>	<b>185.23</b>	<b>(255.08)</b>	<b>72.41</b>	<b>(23.83)</b>
10. Tax expenses	-	1.62	-	1.62
<b>11. Net Profit (+)/Loss(-) from Ordinary Activities after Tax (9-10)</b>	<b>185.23</b>	<b>(256.70)</b>	<b>72.41</b>	<b>(25.45)</b>
12. Extraordinary Item (net tax expenses)	-	-	-	-
<b>13. Net Profit(-)/Loss(-) for the period (11-12)</b>	<b>185.23</b>	<b>(256.70)</b>	<b>72.41</b>	<b>(25.45)</b>
14. Paid-up equity share capital(Face value of the share shall be indicated)	484.84	484.84	484.84	484.84
15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-
<b>16.i Earnings per share (of Rs.10/-each)(not annualised) :</b>				
(a) Basic	3.82	(5.29)	1.49	(0.52)
(b) Diluted	3.82	(5.29)	1.49	(0.52)
<b>16.ii Earnings per share (after extraordinary items) (of Rs.10/-each)(not annualised) :</b>				
(a) Basic	3.82	(5.29)	1.49	(0.52)
(b) Diluted	3.82	(5.29)	1.49	(0.52)
See accompanying note to the Financial Results				

- 1)The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board in its meeting held on 08.07.2022
- 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)Figures of the previous periods have been regrouped/reclassified wherever considered necessary.

BY ORDER OF THE BOARD  
FOR SPECTRUM FOODS LIMITED



GIRDHAR SABOO  
MANAGING DIRECTOR  
DIN:-00364750

PLACE : JAIPUR  
DATE : 08.07.2022

# SPECTRUM FOODS LIMITED

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(Rs In Lacs)

Segment wise Revenue, Results and Capital Employed					
Particulars		Quarter ended			Year Ended
Date of start of reporting period		01.04.2022	01.01.2022	01.04.2021	01.4.2021
Date of end of reporting period		30.06.2022	31.03.2022	30.06.2021	31.03.2022
Whether accounts are audited or unaudited		Un-Audited	Audited	Un-Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone	Standalone	Standalone
<b>1</b>	<b>Segment Revenue</b>				
	(net sale/income from each segment should be disclosed)				
1	SALT MANUFACTURING/TRADING	370.81	302.89	255.13	1,220.69
2	POWER GENERATION	39.34	28.67	25.01	117.13
3	SHARES TRADING	-	279.02	-	279.02
	<b>Total segment revenue</b>	<b>410.15</b>	<b>610.58</b>	<b>280.14</b>	<b>1,616.84</b>
	<b>Less: Inter segment revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Revenue from operations</b>	<b>410.15</b>	<b>610.58</b>	<b>280.14</b>	<b>1,616.84</b>
<b>2</b>	<b>Segment Result</b>				
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>				
1	SALT MANUFACTURING/TRADING	181.62	(240.82)	78.74	37.80
2	POWER GENERATION	17.97	9.42	11.62	13.53
3	SHARES TRADING	-	(9.06)	-	(9.06)
	<b>Total Profit before tax</b>	<b>199.59</b>	<b>(240.46)</b>	<b>90.36</b>	<b>42.27</b>
	i. Finance cost	14.36	14.62	17.95	66.10
	ii. Other unallocable expenditure net off unallocable income	-	-	-	-
	<b>Profit before tax</b>	<b>185.23</b>	<b>(255.08)</b>	<b>72.41</b>	<b>(23.83)</b>
<b>3</b>	<b>Segment Assets</b>				
1	SALT MANUFACTURING/TRADING	-	-	-	-
2	POWER GENERATION	-	-	-	-
3	SHARES TRADING	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4</b>	<b>Segment Liabilities</b>				
1	SALT MANUFACTURING/TRADING	-	-	-	-
2	POWER GENERATION	-	-	-	-
3	SHARES TRADING	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

FOR SPECTRUM FOODS LIMITED



GIRDHAR SABOO  
MANAGING DIRECTOR  
DIN: 00364750

PLACE : JAIPUR  
DATE : 08.07.2022



**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, 2022. 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- 22075922AMLMY9208

Place: Jaipur  
Date: 08.07.2022