

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: 10.07.2023

Ref: SFL/JPR/2023/21

To
BSE Limited
Phiroze Jeejeebhoy 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, 10th July, 2023 at 12:00 P.M Jaipur

Ref: Scrip code 531982

Dear Sir,

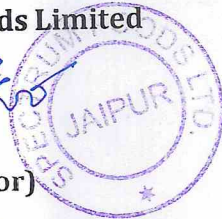
With reference to the subject matter, we wish to submit Un-audited Financial Results and Outcome of the meeting of the Board of Directors of the company held at the registered office of the company at L-5, B-II, Krishna Marg, C-Scheme, Jaipur, on Monday, July 10, 2023 at 12:00 P.M. concluded at 12:30 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 June 30, 2023.
2. Considered and placed in record the Limited Review Report given by the Statutory Auditors of the company for the quarter ended June 30, 2023.
3. Considered, approved and taken on record resignation of Ms. Eshita Dixit from the post of Company Secretary cum Compliance Officer.

Kindly take the same on record.

Yours faithfully,
For Spectrum Foods Limited


Girdhar 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' 2023.

(Rs. In Lacs)

Particulars	Quarter ended			Year ended
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
	Unaudited	Audited	Unaudited	Audited
1 Income from operation				
(a) Net Sales/Income from operations	533.43	455.65	410.15	1,570.63
(b) Other operating Income		-		
Total Income from Operations (net)	533.43	455.65	410.15	1,570.63
2. Expenses				
(a) Cost of materials consumed	164.88	224.49	167.05	622.52
(b) Purchase of stock in Trade	-	-	-	-
(c) changes in inventories of finished goods,work in progress and stock in trade.	(34.15)	80.71	(77.58)	-
(d) Employee benefit expenses.	6.05	33.71	5.53	66.65
(e) Depreciation	24.66	29.13	28.45	114.49
(f) Other expenses	126.26	512.57	87.54	666.52
Total Expenses	287.70	880.61	210.99	1,470.18
3. Profit/(Loss) from Operations before other income,finance costs and exceptional items (1-2)	245.73	(424.96)	199.16	100.45
4. Other Income	1.24	7.44	0.11	11.60
5. Profit/(Loss) from ordinary activities before finance costs & Exceptional Items (3+4)	246.97	(417.52)	199.27	112.05
6. Finance costs	-	2.67	14.04	39.53
7. Profit/(loss) from ordinary activities after finance costs but before exceptional Items (5-6)	246.97	(420.19)	185.23	72.52
8. Exceptional Items	-	-	-	-
9. Profit(+)/Loss(-) from ordinary activities before Tax (7+8)	246.97	(420.19)	185.23	72.52
10. Tax expenses	-	-	-	25.75
11. Net Profit (+)/Loss(-) from Ordinary Activities after Tax (9-10)	246.97	(420.19)	185.23	46.77
12. Extraordinary Item (net tax expenses)	-	-	-	8.43
13. Net Profit(-)/Loss(-) for the period (11-12)	246.97	(420.19)	185.23	38.34
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	-	-	-	-
16.i Earnings per share (of Rs.10/-each)(not annualised) :				
(a) Basic	5.09	(8.67)	3.82	0.79
(b) Diluted	5.09	(8.67)	3.82	0.79
16.ii Earnings per share (after extraordinary items) (of Rs.10/-each)(not annualised) :				
(a) Basic	5.09	(8.67)	3.82	0.79
(b) Diluted	5.09	(8.67)	3.82	0.79
See accompanying note to the Financial Results				

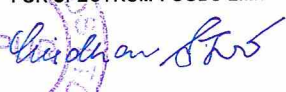
1)The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board in its meeting held on 10.07.2023

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 : 10.07.2023

SPECTRUM FOODS LIMITED

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

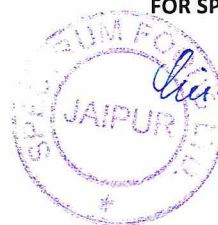
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(Rs In Lacs)

SEGMENT REPORTING UNDER REGULATION 33 OF THE SEBI [LISTING OBLIGATION AND DISCLOSURE REQUIRMENTS] REGULATIONS 2015 FOR THE QUARTER ENDED 30 TH JUNE-2023				
Particulars		Quarter ended		
		Year Ended		
Date of start of reporting period		01.04.2023	01.01.2023	01.04.2022
Date of end of reporting period		30.06.2023	31.03.2023	30.06.2022
Whether accounts are audited or unaudited		Un-Audited	Audited	Un-Audited
Nature of report standalone or consolidated		Standalone	Standalone	Standalone
1	Segment Revenue			
	(net sale/income from each segment should be disclosed)			
1	SALT MANUFACTURING/TRADING	507.79	303.25	370.81
2	POWER GENERATION	25.65	23.87	39.34
3	SHARES TRADING	-	-	-
	Total segment revenue	533.44	327.12	410.15
	Less: Inter segment revenue	-	-	-
	Revenue from operations	533.44	327.12	410.15
2	Segment Result			
	Profit (+) / Loss (-) before tax and interest from each segment			
1	SALT MANUFACTURING/TRADING	230.34	(421.49)	181.62
2	POWER GENERATION	16.63	1.91	17.97
3	SHARES TRADING	-	5.78	-
	Total Profit before tax	246.97	(413.80)	199.59
	i. Finance cost	-	2.97	14.36
	ii. Other unallocable expenditure net off unallocable income	-	3.72	-
	Profit before tax	246.97	(420.49)	185.23
3	Segment Assets			
1	SALT MANUFACTURING/TRADING	-	-	-
2	POWER GENERATION	-	-	-
3	SHARES TRADING	-	-	-
	Total	-	-	-
4	Segment Liabilities			
1	SALT MANUFACTURING/TRADING	-	-	-
2	POWER GENERATION	-	-	-
3	SHARES TRADING	-	-	-
	Total	-	-	-

FOR SPECTRUM FOODS LIMITED



GIRDHAR SABOO
MANAGING DIRECTOR
DIN: 00364750

PLACE : JAIPUR
DATE : 10.07.2023



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 30th June, 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 R.P Khandelwal & Associates
Chartered Accountants



Ronak Khandelwal
Partner

UDIN-23423822BGUCID5038
Date 10.07.2023
Place : Jaipur