

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/2022/40

Date: 05.11.2022

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

Reg.: Submission of Un-audited financial results and outcome of the meeting of board of directors of the company held on November 05, 2022 at Jaipur.

Ref: Scrip code 531982

Dear Sir,

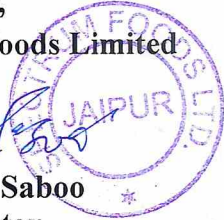
With reference to the subject matter, we wish to submit Un-audited Financial Results and Outcome of the meeting of the Board of Directors of the company held at the registered office of the company at L-5, B-II, Krishna Marg, C-Scheme, Jaipur, on Saturday, November 05, 2022 at 04:00 P.M. concluded at 04:30 P.M. interalia to receive, consider and take on record the following:

1. Considered and approved the Un-audited Financial Results, Statement of Assets and Liabilities and Cash Flow statement of the company for the quarter and half year ended September 30, 2022.
2. Considered and placed in record the Limited Review Report given by the Statutory Auditors of the company for the quarter and half year ended September 30, 2022.

Kindly take the same on record.

Yours faithfully,
For Spectrum Foods Limited


Girdhar Gopal Saboo
Managing Director
DIN: 00364750



Encl.: As above

SPECTRUM FOODS LIMITED

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Un-Audited Financial Results for Quarter and Half Year ended-30.09.2022

(In Lacs)

		Quarter Ended			Half Year Ended		Year Ended
A	Date of start of reporting period	01-07-2022	01.04.2022	01.07.2021	01.04.2022	01.04.2021	01-04-2021
B	Date of end of reporting period	30-09-2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31-03-2022
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	337.170	410.150	388.61	747.320	668.750	1616.850
	Other income	3.650	0.110	19.32	3.760	19.320	19.270
	Total Revenue	340.820	410.260	407.930	751.080	688.070	1636.120
2	Expenses						
(a)	Cost of materials consumed	6.180	167.050	154.96	173.230	209.620	1034.100
(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	30.530	-77.580	8.66	-47.050	32.220	61.450
(d)	Employee benefit expense	19.360	5.530	14.47	24.890	23.550	73.350
(e)	Finance costs	13.880	14.040	16.5	27.920	34.450	66.100
(f)	Depreciation and amortisation expense	28.460	28.450	32.09	56.910	64.160	128.310
(g)	Total other expenses	37.770	87.540	94.47	125.310	164.880	296.640
	Total expenses	136.180	225.030	321.150	361.210	528.880	1659.950
3	Profit before tax	204.640	185.230	86.780	389.870	159.190	-23.830
4	Tax Expense	0.000	0.000	0.000	0.000	0.000	1.620
	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	204.640	185.230	86.780	389.870	159.190	-25.450
6	Other Comprehensive Income, net of tax	0.000	0.000	0.000	0.000	0.000	0.000
7	Total comprehensive income	204.640	185.230	86.780	389.870	159.190	-25.450
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	4.221	3.820	1.790	8.041	3.283	-0.525
	Diluted	4.221	3.820	1.790	8.041	3.283	-0.525

Date:-05.11.2022

Place:-JAIPUR

Notes:-

- The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board in its meeting held on 05.11.2022
- 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.
- Further for the previous periods have been regrouped/reclassified wherever considered necessary.

FOR SPECTRUM FOODS LIMITED

GIRDHAR SABOO
 MANAGING DIRECTOR
 DIN :-00364750

SPECTRUM FOODS LIMITED

CIN:L15499RJ1994PLC008016

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STATEMENT OF ASSETS & LIABILITIES		
Particulars	30th September 2022 Un-Audited	31st March 2022 Audited
A. ASSETS		
1. Non-Current Assets		
(a) Fixed Assets	86,446,509.36	91,564,929.69
(b) Non-current Investment	6,819,320.00	6,069,320.00
(c) Long term Loans & Advances	1,011,670.00	1,098,622.00
(d) Short Term Provisions		-
Sub-total-non current assets	94,277,501.36	98,732,871.69
2. Current Assets		
(a) Inventories	36,481,666.00	31,777,123.86
(b) Trade Receivables	19,158,494.56	20,209,510.81
(c) Cash and Cash equivalents	55,612.38	422,230.38
(d) Short-term loans and advances	11,440,384.69	8,182,963.99
(e) Other current assets	6,952,012.00	6,952,014.01
Sub-total-current Assets	74,088,169.63	67,543,843.05
Total Assets	168,365,670.99	166,276,714.74
B. EQUITY AND LIABILITIES		
1. Shareholder's funds		
(a) Share Capital	48,483,860.00	48,483,860.00
(b) Reserve and Surplus	(13,408,676.63)	(52,395,403.81)
Sub-total - Shareholder's funds	35,075,183.37	(3,911,543.81)
2. Non-current liabilities		
(a) Long-term borrowings	57,879,126.32	95,582,156.32
(b) Deferred tax liabilities (Net)	14,149,750.37	14,149,750.37
Sub-total Non-current liabilities	72,028,876.69	109,731,906.69
3. Current liabilities		
(a) Short-term borrowings	4,585,146.78	2,750,559.07
(b) Trade Payable	11,655,726.12	6,366,366.76
(c) Other Current liabilities	44,718,379.03	50,357,587.03
(d) Short-term Provisions	302,359.00	981,839.00
Sub-total - Current liabilities	61,261,610.93	60,456,351.86
TOTAL - EQUITY AND LIABILITIES	168,365,670.99	166,276,714.74

Date:-05.11.2022

Place:-JAIPUR



FOR SPECTRUM FOODS LIMITED

GIRDHAR SABOO
MANAGING DIRECTOR
DIN:-00364750

SPECTRUM FOODS LIMITED
CIN:L15499RJ1994PLC008016

Regd.Off.:L-5,B-II,Krishna Marg, C-Scheme,Jaipur (Raj)-302001
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30TH SEPTEMBER-2022

PARTICULARS	30.09.2022 Un-Audited	31.03.2022 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit (Loss) before Tax and extraordinary items	38,986,727.18	(2,383,332.39)
Adjustments for :	-	-
Depreciation and amortization	5,690,998.00	12,831,189.00
Interest Received	(228,258.00)	(1,638,713.00)
Interest Paid	2,762,294.00	6,465,679.72
Profit on Sale of Fixed Assets	-	-
Operating Profit before Working Capital Changes	47,211,761.18	15,274,823.33
Adjustments for :		
Decrease / (Increase) in Trade & Other Receivables	1,051,016.25	(8,144,436.00)
Decrease / (Increase) in Inventories	(4,704,542.14)	5,481,120.14
Decrease / (Increase) in Other Assets	-	-
Increase / (Decrease) in Current Liability	(1,029,328.64)	(11,944,907.64)
Preliminary Exp. Not Written Off	-	1,115,800.00
Cash Generated From Operations	42,528,906.65	1,782,399.83
Income Tax	-	-
NET CASH FROM OPERATING ACTIVITIES	42,528,906.65	1,782,399.83
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase) / sale of Fixed Assets	(572,577.65)	(6,200,001.00)
Profit on Sale of Fixed Assets	-	-
Interest Received	228,258.00	1,638,713.00
Decrease (Increase) in Loans & Advances	(3,170,468.70)	812,133.01
(Purchase)/ Sale of Investments	(750,000.00)	(1,152,012.00)
Net Cash from Investing Activities	(4,264,788.35)	(4,901,166.99)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceed from Share Capital/ Share Application Money	-	-
Proceeds/(Repayment) of Long Term Borrowings	(37,703,030.00)	21,722,125.71
Proceed/(Repayment) of short Term Borrowings	1,834,587.71	(12,382,087.08)
Proceed of State Capital Investment Subsidy	-	-
Interest paid	(2,762,294.00)	(6,465,679.72)
Net Cash used in Financing Activities	(38,630,736.30)	2,874,358.91
Net Increase (Decrease) in Cash and Cash Equivalents	(366,618.00)	(244,407.25)
Cash and Cash Equivalents at the Beginning of the year	422,230.38	666,637.63
* Cash and Cash Equivalents at the end of the year	55,612.38	422,230.38

Date:-05.11.2022

Place:-JAIPUR



FOR SPECTRUM FOODS LIMITED

Girdhar Gopal Saboo
Girdhar Gopal Saboo
Managing Director
DIN: 00364750

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Segment wise Revenue, Results and Capital Employed							
Particulars		Quarter ended			Half Year Ended		Year Ended
Date of start of reporting period		01-07-2022	01.04.2022	01.07.2021	01.04.2022	01.04.2021	01-04-2021
Date of end of reporting period		30-09-2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31-03-2022
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	298.20	370.81	334.87	669.01	590.00	1,220.69
2	POWER GENERATION	38.97	39.34	53.73	78.31	78.74	117.13
3	SHARES TRADING	-	-	-	-	-	279.02
	Total segment revenue	337.17	410.15	388.60	747.32	668.74	1,616.84
	Less: Inter segment revenue	-	-	-	-	-	-
	Revenue from operations	337.17	410.15	388.60	747.32	668.74	1,616.84
2	Segment Result						
	Profit (+) / Loss (-) before tax and interest from each segment						
1	SALT MANUFACTURING/TRADING	185.78	181.62	80.31	367.40	159.05	37.80
2	POWER GENERATION	28.65	17.97	22.97	46.62	34.59	13.53
3	SHARES TRADING	-	-	-	-	-	(9.06)
	Total Profit before tax	214.43	199.59	103.28	414.02	193.64	42.27
	i. Finance cost	13.56	14.36	16.50	27.92	34.45	66.10
	ii. Other unallocable expenditure net of	3.77	-	-	3.77	-	-
	Profit before tax	204.64	185.23	86.78	389.87	159.19	(23.83)
	Tax						
	Profit/Loss after Tax	204.64	185.23	86.78	389.87	159.19	(23.83)
3	Segment Assets						
1	SALT MANUFACTURING/TRADING	-	-	-	-	-	-
2	POWER GENERATION	-	-	-	-	-	-
3	SHARES TRADING	-	-	-	-	-	-
	Total	-	-	-	-	-	-
4	Segment Liabilities						
1	SALT MANUFACTURING	-	-	-	-	-	-
2	POWER GENERATION	-	-	-	-	-	-
3	SHARES TRADING	-	-	-	-	-	-
	Total capital employed	-	-	-	-	-	-

Date:-05.11.2022

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 30th September, 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 R.P.Khandelwal & Associates
Chartered Accountant
(Firm Registration No. 001795C)

Ronak Khandelwal
Partner

(Membership No. 423822)

UDIN- 22423822 BCEAPJS 19

Place: Jaipur
Date: 05.11.2022