

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/2022/03

Date: 11.02.2022

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

Reg.: Submission of Un-audited financial result and outcome of the meeting of board of directors of the company held on 11th February 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 Friday, 11th February, 2022 at 03:00 P.M. 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 and nine months ended 31st December, 2021.
2. Considered and placed in record the Limited Review Report given by the Statutory Auditors of the company for the quarter and nine months ended 31st December, 2021.
3. Considered, approved and taken on record resignation of Ms. Kratika Godika from the post of Company Secretary cum Compliance Officer.
4. Appointed Ms. Eshita Dixit as a Company Secretary cum Compliance officer of the company.

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

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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

Standalone Un-Audited Financial Results for Quarter ended-31.12.2021

(Rs.In Lacs)

	Quarter Ended			Nine Months Ended		Year Ended
	01.10.2021	01.07.2021	01.10.2020	01.04.2021	01.04.2020	01-04-2020
A Date of start of reporting period	01.10.2021	01.07.2021	01.10.2020	01.04.2021	01.04.2020	01-04-2020
B Date of end of reporting period	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31-03-2021
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	337.520	388.610	271.810	1006.270	827.880	1226.030
Other income	1.020	19.320	1.020	20.340	9.190	9.750
Total Revenue	338.540	407.930	272.830	1026.610	837.070	1235.780
2 Expenses						
(a) Cost of materials consumed	179.040	154.960	150.560	388.660	279.760	385.160
(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	-26.780	8.660	-58.350	5.440	-13.340	67.410
(d) Employee benefit expense	3.620	14.470	7.390	27.170	24.920	43.480
(e) Finance costs	17.030	16.500	22.580	51.480	73.320	97.460
(f) Depreciation and amortisation expense	32.070	32.090	36.330	96.230	109.010	147.140
(g) Total other expenses	61.500	94.470	42.460	226.380	218.900	570.090
Total expenses	266.480	321.150	200.970	795.360	692.570	1310.740
3 Profit/(Loss) Before exceptional items and tax	72.060	86.780	71.860	231.250	144.500	-74.960
4 Exceptional items	0.000	0.000	0.000	0.000	0.000	0.000
5 Profit before tax	72.060	86.780	71.860	231.250	144.500	-74.960
6 Tax Expense						
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	113.870
7 Net profit (Loss) for the period	72.060	86.780	71.860	231.250	144.500	-188.830
8 Other Comprehensive Income, net of tax	0.000	0.000	0.000	0.000	0.000	0.000
9 Total comprehensive income	72.060	86.780	71.860	231.250	144.500	-188.830
10 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
11 Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	0.000	0.000	0.000	0.000	0.000	0.000
12 Earnings per equity share						
Basic	1.486	1.790	1.482	4.770	2.980	-3.895
Diluted	1.486	1.790	1.482	4.770	2.980	-3.895

FOR SPECTRUM FOODS LIMITED


 GIRIDHAR SABOO
 MANAGING DIRECTOR
 DIN:-00364750

Date:-11.02.2022

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 11.02.2022
- 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 with 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 for the previous periods have been regrouped/reclassified wherever considered necessary.

SPECTRUM FOODS LIMITED

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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 31 ST DECEMBER,2021

Particulars		Quarter ended			Nine Months Ended		Year Ended
Date of start of reporting period		01.10.2021	01.07.2021	01.10.2020	01.04.2021	01.04.2020	01-04-2020
Date of end of reporting period		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31-03-2021
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	327.800	334.870	255.750	1006.270	752.720	1132.100
2	POWER GENERATION	9.720	53.730	16.060	88.460	75.160	93.930
	Total segment revenue	337.520	388.600	271.810	1094.730	827.880	1226.030
	Less: Inter segment revenue	0.000	0.000	0.000	0.000	0.000	0.000
	Revenue from operations	337.520	388.600	271.810	1094.730	827.880	1226.030
2	Segment Result						
	Profit (+) / Loss (-) before tax and interest from each segment						
1	SALT MANUFACTURING/TRADING	117.110	80.310	55.180	276.160	158.710	10.280
2	POWER GENERATION	-28.020	22.970	39.270	6.570	59.110	12.230
	Total Profit before tax	89.090	103.280	94.450	282.730	217.820	22.510
	i. Finance cost	17.030	16.500	22.590	51.480	73.320	97.470
	ii. Other unallocable expenditure net of	0.000	0.000	0.000	0.000	0.000	0.000
	Profit before tax	72.060	86.780	71.860	231.250	144.500	-74.960
	Tax	0.000	0.000	0.000	0.000	0.000	0.000
	Profit/(Loss) after tax	72.060	86.780	71.860	231.250	144.500	-74.960
3	Segment Assets						
1	SALT MANUFACTURING/TRADING	-	-	-	-	-	-
2	POWER GENERATION	-	-	-	-	-	-
	Total	-	-	-	-	-	-
4	Segment Liabilities						
1	SALT MANUFACTURING/TRADING	-	-	-	-	-	-
2	POWER GENERATION	-	-	-	-	-	-
	Total	-	-	-	-	-	-

Date:-11.02.2022

Place:-JAIPUR



FOR SPECTRUM FOODS LIMITED

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, 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
Piyush Kumar Singhi
Partner
(Membership No. 075922)
UDIN-22075922ABHQZF9505

Place: Jaipur
Date: 11.02.2022