

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.spectrumfoodsLtd.com * Email : salt@suryasalt.com

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH' 2024.

Particulars	(Rs. In Lacs)				
	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for the current period ended	Year to date figures for the previous year ended
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
(Refer Notes Below)	Audited*	Unaudited*	Audited*	Audited	Audited*
1 Income from operation					
(a) Net Sales/Income from operations	633.04	512.21	455.65	2,183.42	1,570.63
(b) Other operating Income		-			
Total Income from Operations (net)	633.04	512.21	455.65	2,183.42	1,570.63
2. Expenses					
(a) Cost of materials consumed	953.66	271.33	224.49	1,426.14	622.52
(b) Purchase of stock in Trade	-	-	-	-	-
(c) changes in inventories of finished goods,work in progress and stock in trade.	33.42	(27.22)	80.71	-	-
(d) Employee benefit expenses.	38.71	10.36	33.71	66.64	66.65
(e) Depreciation	27.20	24.62	29.13	101.14	114.49
(f) Other expenses	114.64	80.97	512.57	394.75	666.52
Total Expenses	1,167.63	360.06	880.61	1,988.67	1,470.18
3. Profit/(Loss) from Operations before other income,finance costs and exceptional Items (1-2)	(534.59)	152.15	(424.96)	194.75	100.45
4. Other Income	21.51	0.75	7.44	25.39	11.60
5. Profit/(Loss) from ordinary activities before finance costs & Exceptional Items (3+4)	(513.08)	152.90	(417.52)	220.14	112.05
6. Finance costs	1.42	1.45	2.67	6.13	39.53
7. Profit/(loss) from ordinary activities after finance costs but before exceptional Items (5-6)	(514.50)	151.45	(420.19)	214.01	72.52
8. Exceptional Items	-	-	-	-	-
9. Profit(+)/Loss(-) from ordinary activities before Tax (7+8)	(514.50)	151.45	(420.19)	214.01	72.52
10. Tax expenses	-	-	-	81.30	25.75
11. Net Profit (+)/Loss(-) from Ordinary Activities after Tax (9-10)	(514.50)	151.45	(420.19)	132.71	46.77
12. Extraordinary Item (net tax expenses)	-	-	-	-	8.43
13. Net Profit(-)/Loss(-) for the period (11-12)	(514.50)	151.45	(420.19)	132.71	38.34
14. Paid-up equity share capital(Face value of the share shall be indicated)	484.84	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	(10.61)	3.12	(8.67)	2.74	0.79
(b) Diluted	(10.61)	3.12	(8.67)	2.74	0.79
16.ii Earnings per share (after extraordinary Items) (of Rs.10/-each)(not annualised) :					
(a) Basic	(10.61)	3.12	(8.67)	2.74	0.79
(b) Diluted	(10.61)	3.12	(8.67)	2.74	0.79
See accompanying note to the Financial Results					

1) The above audited Financial Results of the Company for the Quarter and year ended 31st March 2024 have been Reviewed by the Audit Committee and approved by the Board of Directors at its Meeting held on 27.05.2024

2) The audited financial results of Spectrum Foods Limited have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 ('The Act') read with the relevant rules thereunder and in terms of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3) The results of the Company for the quarter and year ended 31 March 2024 have been audited by the Statutory Auditor and they have issued an unmodified audit report on the same.

4) The Company operates in only Two Segment i.e. Salt & Wind Mill

5) The Figure of the previous period has been regrouped & rearranged, wherever necessary, to confirm to the Current Quarter Classification.

6)The figures for quarter ended March 31,2024 are balancing figures between the audited figures of the full financial year and the reviewed year-to-Date figures upto the 4th quarter of the financial year.



BY ORDER OF THE BOARD
OR SPECTRUM FOODS LIMITED

GIRDHAR SABOO
MANAGING DIRECTOR
DIN:-00364750

PLACE : JAIPUR
DATE : 27.05.2023

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Statement of Assets and Liabilities

Standalone Statement of Assets and Liabilities	As at (Current Year end)	As at (Previous year end)
Particulars	31.03.2024	31.03.2023
	Audited	Audited
A. ASSETS		
1. Non-Current Assets		
(a) Fixed Assets	982.88	806.68
(b) Non-current Investment	17.62	90.39
(c) Long term Loans & Advances	-	157.49
(d) Short Term Provisions	33.81	-
Sub-total-non current assets	1,034.31	1,054.56
2. Current Assets		
(a) Inventories	206.48	192.35
(b) Trade Receivables	108.70	127.12
(c) Cash and Cash equivalents	40.34	11.93
(d) Short-term loans and advances	-	-
(e) Other current assets	4.77	2.45
Sub-total-current Assets	360.29	333.85
Total Assets	1,394.60	1,388.41
B. EQUITY AND LIABILITIES		
1. Shareholder's funds		
(a) Share Capital	484.84	484.84
(b) Reserve and Surplus	(352.89)	(485.61)
Sub-total - Shareholder's funds	131.95	(0.77)
2. Non-current liabilities		
(a) Long-term borrowings	96.56	116.00
(b) Deferred tax liabilities (Net)	158.43	149.92
Sub-total Non-current liabilities	254.99	265.92
3. Current liabilities		
(a) Short-term borrowings	79.37	-
(b) Trade Payable	27.41	584.04
(c) Other Current liabilities	828.09	513.47
(d) Short-term Provisions	72.79	25.75
Sub-total - Current liabilities	1,007.66	1,123.26
TOTAL - EQUITY AND LIABILITIES	1,394.60	1,388.41

BY ORDER OF THE BOARD
FOR SPECTRUM FOODS LIMITED


GIRDHAR SABOO
MANAGING DIRECTOR
DIN:-00364750

PLACE : JAIPUR
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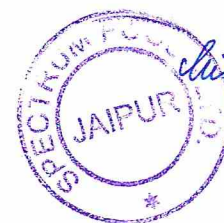
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(Rs In Lacs)

SEGMENT REPORTING UNDER REGULATION 33 OF THE SEBI [LISTING OBLIGATION AND DISCLOSURE REQUIRMENTS] REGULATIONS 2015 FOR THE QUARTER ENDED 31ST MARCH-2024						
Particulars		Quarter ended			Year Ended	
Date of start of reporting period		01.01.2024	01.10.2023	01.01.2023	01.4.2023	01.04.2022
Date of end of reporting period		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
Whether accounts are audited or unaudited		Audited	Un-Audited	Audited	Audited	
Nature of report standalone or consolidated		Standalone	Standalone	Standalone	Standalone	
1	Segment Revenue					
	(net sale/income from each segment should be disclosed)					
1	SALT MANUFACTURING/TRADING	552.27	496.95	303.25	2,019.68	1,323.10
2	POWER GENERATION	17.68	15.25	23.87	100.64	119.00
3	SHARES TRADING	63.10	-	-	63.10	128.53
	Total segment revenue	633.05	512.20	327.12	2,183.42	1,570.63
	Less: Inter segment revenue	-	-	-	-	-
	Revenue from operations	633.05	512.20	327.12	2,183.42	1,570.63
2	Segment Result					
	Profit (+) / Loss (-) before tax and interest from each segment					
1	SALT MANUFACTURING/TRADING	(512.48)	134.53	(421.49)	164.55	63.27
2	POWER GENERATION	16.66	18.37	1.91	72.84	43.00
3	SHARES TRADING	(17.25)	-	5.78	(17.25)	5.78
	Total Profit before tax	(513.07)	152.90	(413.80)	220.14	112.05
	i. Finance cost	1.43	1.45	2.97	6.13	39.53
	ii. Other unallocable expenditure net off unallocable income	-	-	3.72	-	-
	Profit before tax	(514.50)	151.45	(420.49)	214.01	72.52
3	Segment Assets					
1	SALT MANUFACTURING/TRADING	-	-	-	-	-
2	POWER GENERATION	-	-	-	-	-
	Total	-	-	-	-	-
4	Segment Liabilities					
1	SALT MANUFACTURING/TRADING	-	-	-	-	-
2	POWER GENERATION	-	-	-	-	-
	Total	-	-	-	-	-

PLACE : JAIPUR
DATE : 27.05.2023

FOR SPECTRUM FOODS LIMITED



Girdhar Saboo

GIRDHAR SABOO
MANAGING DIRECTOR
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CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

(Rs. in Lakhs)

Particulars	For the Year ended March 31, 2024	For the year ended March 31, 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and extraordinary items	132.71	38.34
Adjustments for:		
Finance Cost	6.13	39.53
Exceptional cost_Prel.exp.w/o.	-	-
Deferred tax	8.51	8.41
Income tax	72.79	15.51
Depreciation and amortisation expense	101.14	114.49
Operating profit / (loss) before working capital changes	321.28	216.28
Changes in working capital:		
Change in Current Liabilities		
Increase /(Decrease) in Trade Payables	(556.63)	520.38
Increase /(Decrease) in Borrowings	79.38	(27.51)
Increase /(Decrease) in Other financial liabilities	-	1.21
Increase /(Decrease) in Other current liabilities	314.62	9.89
Increase /(Decrease) in Other Non-current liabilities	-	112.48
Increase /(Decrease) in Provisions (except IT)	47.04	15.93
Total	(115.59)	632.38
Change in current Assets		
(Increase)/Decrease in Inventory	(14.12)	125.42
(Increase)/Decrease in Trade receivables	18.42	74.98
(Increase)/Decrease in Others current financial assets	72.77	(2.67)
(Increase)/Decrease in Other current assets	(2.32)	79.38
(Increase) / Decrease in Non current Financial Assets	123.67	(29.69)
Total	198.42	(76.98)
Net change	404.11	709.36
CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	404.11	925.64
Less: Taxes paid	72.79	15.51
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	331.32	910.13
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease in Long Term Loans & Advances	-	-
Purchase of Fixed Assets	277.34	14.65
(Increase)/decrease to deferred tax	-	8.42
Proceeds From Sales/written off of Fixed Assets	-	-
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	277.34	23.07
C. CASH FLOW FROM FINANCING ACTIVITIES		
Procurement of Borrowings	-	-
Repayment of Borrowings	19.43	839.82
Capital Subsidy under TUF	-	-
Interest paid	6.14	39.53
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	25.57	879.35
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS	28.41	7.71
Cash and Cash equivalents at beginning period	11.93	4.22
Cash and Cash equivalents at end of period	40.34	11.93
D. Cash and Cash equivalents comprise of		
Cash on hand	0.39	0.50
Balances with banks		
In current accounts	39.95	11.43
Total	40.34	11.93

This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by Accounting Standard - 3 (revised) "Cash Flow Statements"

Place:- Jaipur
Date:-27.05.2024

BY ORDER OF THE BOARD
FOR SPECTRUM FOODS LIMITED

Girdhar Saboo

GIRDHAR SABOO
* MANAGING DIRECTOR
DIN:-00364750



Independent Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
Board of Directors
Spectrum Foods Limited.

We have audited the quarterly financial results of Spectrum Foods Limited. for the quarter ended 31stMarch, 2024 and the year to date results for the period 01stApril, 2022 to 31stMarch, 2023, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by SEBI Circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016.

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for interim Financial Reporting (Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by SEBI Circular no. CIR/CFD/FAC/62/2016 dated July 05,2016 in this regard; and

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R.P.Khandelwal & Associates
CHARTERED ACCOUNTANTS

- (ii) Give a true and fare view of the net profit/ loss and other financial information for the quarter ended 31st March, 2024 as well as the year to date results for the period from 01st April 2023 to 31st March, 2024.

For M/s R.P.Khandelwal & Associates
Chartered Accountant
(Firm Registration No. 001795C)



Ronak Khandelwal
Partner

(Membership No. 423822)

UDIN- 24423822 RKHBCW 692

Place: Jaipur
Date: 27.05.2024

SPECTRUM FOODS LIMITED

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CIN : L15499RJ1994PLC00816

Date: 27.05.2024

Ref: SFL/JPR/2024/21

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

Reg.: Outcome of the board meeting for approving audited financial results in the meeting of board of directors of the company held on Monday, 27th May, 2024 at Jaipur

Ref: Scrip code 531982

Dear Sir,

With reference to the subject matter, we wish to submit 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, May 27, 2024 Commenced at 01:00 P.M. concluded at 01:30 P.M. inter-alia to receive, consider and take on record the following:

1. Considered and approved the Audited Financial Results of the company for the year ended March 31, 2024.
2. Considered and placed in record the Limited Review Report given by the Statutory Auditors of the company for the year ended March 31, 2024.

Kindly take the same on record.

Yours faithfully,
For Spectrum Foods Limited


Rakesh Godha
(Director)
DIN: 08540738

