Date: November 13, 2024

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

Reg.: Outcome of the board meeting held on Wednesday, 13th November, 2024 at the registered office of the company, 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 Wednesday, November 13, 2024 Commenced at 11:00 A.M. concluded at 12.00 P.M. inter-alia to receive, consider and approve the following:

- Considered and approved the Un-audited Financial Results of the company for the second quarter and half year ended September 30, 2024.
- Considered and take on record the Limited Review Report given by the Statutory Auditors of the company for the second quarter and half year ended September 30, 2024.

Kindly take the same on record.

Yours faithfully,

For Spectrum Foods Limited

Girdhar Saboo

(Managing Director)

DIN: 00364750

CIN:L15499RJ1994PLC008016

Regd.Off.:L-5,B-II,Krishna Marg, C-Scheme,Jaipur (Raj)-302001 (O)+91-141-4191000/015 * Fax:+91-141-2365888

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

Un-Audited Financial Results for Quarter and Half Year ended-30.09.2024

(In Lacs)

	y Terrogram						(111 44 45)
		Quarter Ended			Half Year Ended		Year Ended
Α	Date of start of reporting period	01.07.2024 01.04.2024 01.07.2023			01.04.2024	01.04.2023	01-04-2023
В	Date of end of reporting period	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31-03-2024
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	600.74	557.15	504.74	1,157.89	1,038.17	2,183.42
	Other income	23.62	-	1.89	23.62	3.13	25.39
	Total Revenue	624.36	557.15	506.63	1,181.51	1,041.30	2,208.81
2	Expenses						
(a)	Cost of materials consumed	550.71	412.07	36.27	962.78	201.15	1,426.14
(b)	Purchase of stock in trade	-	-		-	-,	-
	Changes in inventories of finished goods, work-in-					_	
(c)	progress and stock-in-trade	(130.05)	(228.98)	27.95	(359.03)	(6.20)	
(d)	Employee benefit expense	7.95	19.41	11.52	27.36	17.57	66.64
(e)	Finance costs	2.22	-	3.26	2.22	3.26	6.13
(f)	Depreciation and amortisation expense	22.48	22.49	24.66	44.97	49.32	101.14
(g)	Total other expenses	(20.19)	113.63	72.88	93.44	199.14	394.75
	Total expenses	433.12	338.62	176.54	771.74	464.24	1,994.80
3	Profit before tax	191.24	218.53	330.09	409.77	577.06	214.01
4	Tax Expense	-	-		-	-	81.30
	Current tax	-	-		-	-	-
	Deferred tax	-	-	-	-	-	-
5	Net profit (Loss) for the period	191.24	218.53	330.09	409.77	577.06	132.71
6	Other Comprehensive Income, net of tax	-	-	-	-	-	-
7	Total comprehensive income	191.24	218.53	330.09	409.77	577.06	132.71
8	Details of equity share capital						101
	Paid-up equity share capital	2,408.73	1,454.52	484.84	2,408.73	484.84	484.84
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
9	Earnings per equity share				200		
	Basic	0.79	1.50	6.81	1.70	11.90	2.74
	Diluted	0.79	1.50	6.81	1.70	11.90	2.74

Date:-13.11.2024 Place:-JAIPUR FOR SPECTRUM FOODS LIMITED

GIRDHAR SABOO MANAGING DIRECTOR DIN :-00364750

Notes:-

- 1 The above financial results have been reveiwed by the Audit Committee and thereafter approved by the Board in its meeting
- 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 analyis of various performance indicators by business segments. Accordingly information has been presented along these business segaments. The accounting principles used in the preparation of the financial statements are consitently 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 Further for the previous periods have been regrouped/reclassiffied wherever considered necessary.

CIN:L15499RJ1994PLC008016

Regd.Off.:L-5,B-II,Krishna Marg, C-Scheme,Jaipur (Raj)-302001 (O)+91-141-4191000/015 * Fax:+91-141-2365888

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

STATEMENT OF ASSETS & LIABILITIES					
	31st March 2024				
Particulars	Un-Audited	Audited			
A. ASSETS					
1. Non-Current Assets					
(a) Fixed Assets	1,378.75	982.88			
(b)Non-curent Investment	1,035.56	17.62			
(c)Long term Loans & Advances	1,587.48	r			
(d) Short Trem Provisions	65.25	33.81			
Sub-total-non current assets	4,067.04	1,034.31			
2. Current Assets					
(a) Inventories	565.50	206.48			
(b)Trade Receivables	204.55	108.70			
(c)Cash and Cash equivalents	0.87	40.34			
(d) Short-term laons and advances	9.12	-			
(e) Other current assets	43.47	4.77			
Sub-total-current Assets	823.51	360.29			
Total Assets	4,890.55	1,394.60			
B. EQUITY AND LIABILITIES					
1.Shareholder's funds					
(a)Share Capital	484.84	484.84			
(B)Right Issued	1,923.90				
(C)Reserve and Surplus	2,062.06	(352.89)			
Sub-total - Shareholder's funds	4,470.80	131.95			
2. Non-current libilites		,			
(a) Long-term borrowings	36.05	96.56			
(b) Deferred tax liabilities (Net)	149.93	158.43			
Sub-total Non-current liabilities	185.98	254.99			
3. Current liabilities					
(a)Short-term borrowings	12.70	79.37			
(b)Trade Payable	163.25	27.41			
(c)Other Current liabilities	50.00	828.09			
(d)Short-term Provisions	7.82	72.79			
Sub-total - Current liabilities	233.77	1,007.66			
TOTAL - EQUITY AND LIABILITIES	4,890.55	1,394.60			

Date:-13.11.2024 Place:-JAIPUR FOR SPECTRUM FOODS LIMITED

(0.00)

GIRDHAR SABOO MANAGING DIRECTOR

DIN:-00364750

SPECTRUM FOODS LIMITED CIN: L15499RJ1994PLC008016 CASH FLOW STATEMENT FOR QUARTER AND HALF YEAR ENDED-30.09.2024

Net profit before tax and extraordinary items 409.77 132.71		CASH FLOW STATEMENT FOR QUARTER AND HALF YE	EAR ENDED-30.09.2024	(Rs. in Lakhs)
A. CASH FLOW FROM OPERATING ACTIVITIES			Un-Audited	
Net profit before tax and extraordinary items				March 31, 2024
Ret print Betrie x and extraordinary reins Adjustments for: Interest Received Financia Cost. Interest Received Financia Cost. Interest Received Financia Cost. Interest Received Financia Cost. Increase (Decrease) Operating profit / (loss) before working capital changes Changes in working capital: Change in Current Liabilities Increase (I Decrease) in Trade Payables Increase (I Decrease) in Brorowings Increase (I Decrease) in Other financial liabilities Increase (I Decrease) in Other financial liabilities Increase (I Decrease) in Other funcent liabilities Increase (I Decrease) in Other current liabilities Increase (I Decrease) in Other son-current Ilabilities Increase (I Decrease) in Other son-current Ilabilities Increase (I Decrease) in Other son-current Ilabilities Increase (I Decrease) in Trade receivables Increase (I Decrease) in Trade receivables Increase (I Decrease) in Other Son-current Individual Section (Increase)/Decrease in Inventory Increase)/Decrease in Inventory Increase)/Decrease in Others current financial assets Increase (Increase) / Decrease in Non current Financial Assets Increase (Increase) / Decrease in Non current Financial Assets Increase (Increase) / Decrease in Non current Financial Assets Increase (Increase) / Decrease in Non current Financial Assets Increase (Increase) / Decrease in Non current Financial Assets Increase (Increase) / Decrease in Non current Financial Assets Increase (Increase) / Decrease in Non current Financial Assets Increase (Increase) / Decrease in Non current Financial Assets Increase (Increase) / Decrease in Long Term Loans & Advances Increase (Increase) / Decrease in Long Term Loans & Advances Increase (Increase) / Decrease in Long Term Loans & Advances Increase (Increase) / Decrease in Long Term Loans & Advances Increase (Increase) / Decrease in Long Term Loans & Advances Increase (Increase) / Decrease in Long T	A. (CASH FLOW FROM OPERATING ACTIVITIES		1
Adjustments for: Interest Received Finance Cost Exceptional cost_Prel.exp.w/o. Deferred tax Depreciation and amortisation expense Operating profit / (loss) before working capital changes Changes in working capital: Change in Current Liabilities Increase / Decrease) in Trade Payables Increase / Decrease) in Other financial liabilities Increase / Decrease) in Other financial liabilities Increase / Decrease) in Other current liabilities Increase / Decrease) in Other Non-current liabilities Increase / Decrease) in Other Non-current liabilities Increase / Decrease in Other current sextent (Increase)/Decrease in Trade receivables (Increase)/Decrease in Trade receivables (Increase)/Decrease in Others current financial assets (Increase)/Decrease in Other current financial assets (Increase)/Decrease in Other current financial assets (Increase) / Decrease in Non current Financial Assets Total CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES Less: Taxes paid NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES Increase) / Decrease in Long Term Loans & Advances Purchase of Fixed Assets (Increase) / Decrease in Long Term Loans & Advances (Increase) / Decrease in Covip Proceeds from Share Capital Share Application Money Proceeds from Share Capital Share Application Money Proceed		Net profit before tax and extraordinary items	409.77	132.71
Cash				
Sexeptional cost_Prel.exp.w/o.	I	interest Received		6 12
Deferred tax 1			2.22	0.13
Trace Trac			-	8.51
Depreciation and amortisation expense	100	2/2/2/2/2/2/2/2/2/2/2/2/2/2/2/2/2/2/2/	-	
Changes in working capital: Change in Current Liabilities Increase /(Decrease) in Drade Payables Increase /(Decrease) in Other financial liabilities Increase /(Decrease) in Other financial liabilities Increase /(Decrease) in Other forancial liabilities Increase /(Decrease) in Other current liabilities Increase /(Decrease) in Other kon-current liabilities Increase /(Decrease) in Provisions (except IT) Change in current Assets (Increase /(Decrease) in Inventory (Increase)/Decrease in Inventory (Increase)/Decrease in Trade receivables (Increase)/Decrease in Trade receivables (Increase)/Decrease in Other current financial assets (Increase)/Decrease in Other current sasets (Increase)/Decrease in Other current sasets (Increase)/Decrease in Non current Financial Assets (Increase)/Decrease in Non current Financial Assets Total CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES Less: Taxes paid Net CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES (Increase)/Decrease in Long Term Loans & Advances (Increase)/ Decrease in Long Term Loans & Advances (Increase)/Decrease in Long Term Loans & Advances (Increase)/Decrease in Courrent Financial Assets (Inc	_ ~	ALL PROPERTY OF THE PROPERTY O	44.97	101.14
Change in working capital: Change in Current Liabilities Increase / (Decrease) in Trade Payables 79.38 79.38 1.00	١,	Operating profit / (loss) before working capital changes	437.88	321.28
Change in Current Liabilities (556.63) (556.63) Increase / (Decrease) in Trade Payables 79.38 79.38 1ncrease / (Decrease) in Borrowings 79.38 1ncrease / (Decrease) in Borrowings 79.38 1ncrease / (Decrease) in Other financial liabilities (386.34) 314.62 1ncrease / (Decrease) in Other Non-current liabilities (31.43) 47.04 (31.43) (31.43) 47.04 (31.43) (31.43) 47.04 (31.43) (31.43) (31.43) (31.43) (31.43) (31.43) (31.43) (31.43) (31.43) (31.43) (31.43) (31.43) (31.43) (31.43) (31.43) (31.43) (31.42) (31.43) (31.43) (31.43) (31.43) (31.43) (31.43) (31.43) (31.43) (31.43) (31.43) (31.43) (31.43) (31.44) (31.4	1	Changes in working capital:		
Increase // Decrease) in Trade Payables				
Increase // Decrease in Borrowings 79,38 Increase // Decrease in Other financial liabilities 314,62 Increase // Decrease in Other Non-current liabilities (386,34) 314,62 Increase // Decrease in Other Non-current liabilities (3143) 47,04 Increase // Decrease in Provisions (except IT) (31,43) 47,04 Change in current Assets Total (513,62) (115,59) Change in current Assets (Increase)/Decrease in Inventory (Increase)/Decrease in Inventory (Increase)/Decrease in Trade receivables 72,77 (Increase)/Decrease in Other current financial assets 72,77 (Increase)/Decrease in Other current assets 72,73 (Increase)/Decrease in Other current assets 72,73 (Increase)/Decrease in Other current assets 72,73 (Increase)/Decrease in Non current Financial Assets 72,73 (Increase)/Decrease in Non current Financial Assets 72,73 (Increase)/Decrease in Non current Financial Assets 72,73 (Increase)/Decrease in Company (359,02) (343,76) (349,476) (344,76) (344			(95.85)	(556.63)
Increase / (Decrease) in Other current liabilities Increase / (Decrease) in Other Non-current liabilities Increase / (Decrease) in Provisions (except IT) (31.43) 47.04			-	79.38
Increase / (Decrease) in Other current liabilities Increase / (Decrease) in Other Non-current liabilities Increase / (Decrease) in Provisions (except IT) (31.43) 47.04]	Increase /(Decrease) in Other financial liabilities		*
Increase / (Decrease) in Provisions (except IT)	1	Increase /(Decrease) in Other current liabilities	(386.34)	314.62
Total (513.62) (115.59)	1	Increase /(Decrease) in Other Non-current liabilities	(04.40)	47.04
Change in current Assets (Increase)/Decrease in Inventory (Increase)/Decrease in Trade receivables (Increase)/Decrease in Others current financial assets (Increase)/Decrease in Others current financial assets (Increase)/Decrease in Other current assets (Increase)/Decrease in Non current Financial Assets (2.32) (Increase) / Decrease in Non current Financial Assets (359.02) 198.42	1	Increase /(Decrease) in Provisions (except IT)	(31.43)	
(Increase)/Decrease in Inventory (Increase)/Decrease in Trade receivables (Increase)/Decrease in Trade receivables (Increase)/Decrease in Other current financial assets (Increase)/Decrease in Other current assets (Increase)/Decrease in Non current Financial Assets (Increase) / Decrease in Non current Financial Assets Total (359.02) 123.67 Net change (434.76) 404.11 CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES (434.76) 404.11 Less: Taxes paid (434.76) 404.11 CASH FLOW FROM INVESTING ACTIVITIES (434.76) 331.32 B. CASH FLOW FROM INVESTING ACTIVITIES (1,591.83) 7. Purchase of Fixed Assets (1,591.83) 7. Purchase of Fixed Assets (1,061.41) (688.93) 7. Proceeds From Sales/written off of Fixed Assets (1,061.41) (1,061.41) NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES (3,323.09) 277.34 C. CASH FLOW FROM FINANCING ACTIVITIES (3,323.09) 277.34 C. CASH FLOW FROM FINANCING ACTIVITIES (3,233.09) 277.34 C. CASH FLOW FROM F			(513.62)	(115.59)
(Increase)/Decrease in Trade receivables (Increase)/Decrease in Others current financial assets (Increase)/Decrease in Other current assets (Increase)/Decrease in Non current Financial Assets (Increase) / Decrease in Non current Financial Assets Total Ret change CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES Less: Taxes paid NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES (Increase) / Decrease in Long Term Loans & Advances Purchase of Fixed Assets (Increase) / Decrease in Long Term Loans & Advances Purchase of Fixed Assets (Increase) / Decrease in Long Term Loans & Advances (Increase) / Sale of Investments NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES C. CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES C. CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES C. CASH FLOW FROM FINANCING ACTIVITIES Proceed from Share Capital/ Share Application Money Procurement of Borrowings Repayment of Borrowings (66.68) 19.43 Capital Subsidy under TUF Interest Received NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (139.47) 28.41 Cash and Cash equivalents at beginning period Cash and Cash equivalents at beginning period Cash and Cash equivalents at end of period D. Cash and Cash equivalents comprise of Cash on hand Balances with banks In current accounts		-	(350.03)	(14 12)
(Increase)/Decrease in Other current financial assets (Increase)/Decrease in Other current assets (Increase)/Decrease in Other current financial assets (Increase)/Decrease in Other current assets (Increase)/Decrease in Non current Financial Assets Net change			(339.02)	, ,
(Increase)/Decrease in Other current assets (Increase) / Decrease in Non current Financial Assets Total Net change CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES (Increase) / Decrease in Long Term Loans & Advances Purchase of Fixed Assets (Increase) / Decrease in Long Term Loans & Advances Purchase of Fixed Assets (Increase) / Sale of Investments (Increase) / Sale of Investments C. CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES C. CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES C. CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES Proceed from Sales/written off of Fixed Assets (Purchase) / Sale of Investments C. CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES Proceed from Share Capital / Share Application Money Procurement of Borrowings Capital Subsidy under TUF Interest paid Interest Received NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (Cash and Cash equivalents at beginning period Cash and Cash equivalents at beginning period Cash on hand Balances with banks In current accounts 12.26 3.9.95 193.40 193.40 193.41 193.42		(Increase)/Decrease in Trade receivables	-	
123.67 (Increase) / Decrease in Non current Financial Assets			-	Mary Property
Net change				
CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES Less: Taxes paid NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES B. CASH FLOW FROM INVESTING ACTIVITIES (Increase) / Decrease in Long Term Loans & Advances Purchase of Fixed Assets (Increase) / decrease to CWIP Proceeds From Sales/written off of Fixed Assets (Purchase) / Sale of Investments NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES C. CASH FLOW FROM FINANCING ACTIVITIES Proceed from Share Capital Share Application Money Procurement of Borrowings Repayment of Borrowings (Solid Solid		Total	(359.02)	198.42
CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES Less: Taxes paid NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES (Increase) / Decrease in Long Term Loans & Advances Purchase of Fixed Assets (Increase) / decrease to CWIP Proceeds From Sales/written off of Fixed Assets (Purchase) / Sale of Investments (Purchase) / Sale of Investments C. CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES Proceed from Share Capital / Share Application Money Procurement of Borrowings Repayment of Borrowings (Capital Subsidy under TUF Interest paid Interest Received NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (139.47) Cash and Cash equivalents at beginning period Cash and Cash equivalents at end of period D. Cash and Cash equivalents comprise of Cash on hand Balances with banks In current accounts		Net change	(434.76)	404.11
Less: Taxes paid NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES B. CASH FLOW FROM INVESTING ACTIVITIES (Increase) / Decrease in Long Term Loans & Advances Purchase of Fixed Assets (Increase) / Decrease in Long Term Loans & Advances Purchase of Fixed Assets (Increase) / Decrease in Long Term Loans & Advances Purchase of Fixed Assets (Increase) / Decrease in Long Term Loans & Advances Purchase of Fixed Assets (Increase) / Decrease in Long Term Loans & Advances (Increase) / Decrease in Long Term Loans & Advances (Increase) / Decrease in Long Term Loans & Advances (Increase) / Decrease in Long Term Loans & Advances (Increase) / Decrease in Long Term Loans & Advances (Increase) / Decrease in Loans & Loans	١,			
B. CASH FLOW FROM INVESTING ACTIVITIES (Increase) / Decrease In Long Term Loans & Advances Purchase of Fixed Assets (Increase)/decrease to CWIP Proceeds From Sales/written off of Fixed Assets (Purchase)/ Sale of Investments (1,061.41) NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES Proceed from Share Capital/ Share Application Money Procurement of Borrowings Capital Subsidy under TUF Interest paid Interest paid Interest Received NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (19.43) Cash and Cash equivalents at beginning period Cash on hand Balances with banks In current accounts (1,591.83) 277.34 (688.93) (1,061.41) 277.34 (3,323.09) 277.34 (3,323.09) 277.34 (60.50) 3,847.78 (60.50) 40.50 40.50 50.50 61.4 FROM FROM FINANCING ACTIVITIES FROM FROM / (USED IN) FINANCING ACTIVITIES FROM FROM / (USED IN) FINANCING ACTIVITIES FROM FROM FROM FROM / (USED IN) FINANCING ACTIVITIES FROM FROM FROM FROM / (USED IN) FINANCING ACTIVITIES FROM FROM FROM FROM FROM FROM FROM FROM	1	Less: Taxes paid	(474.76)	
(Increase) / Decrease in Long Term Loans & Advances Purchase of Fixed Assets (Increase)/decrease to CWIP Proceeds From Sales/written off of Fixed Assets (Purchase)/ Sale of Investments NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES Proceed from Share Capital/ Share Application Money Procurement of Borrowings Repayment of Borrowings Capital Subsidy under TUF Interest paid Interest Received NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES NET INCREASE / (DECREASE) IN CASH &		NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	(434.76)	331.32
Purchase of Fixed Assets (Increase)/decrease to CWIP Proceeds From Sales/written off of Fixed Assets (Purchase)/ Sale of Investments NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES Proceed from Share Capital/ Share Application Money Procurement of Borrowings Repayment of Borrowings Capital Subsidy under TUF Interest paid Interest Received NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS Cash and Cash equivalents at beginning period Cash on hand Balances with banks In current accounts 277.34 (688.93) -19.08 (688.93) -19.08 (7,061.41) (3,323.09) 277.34 (688.93) -19.08 (1,061.41) (3,323.09) 277.34 (688.93) -19.08 (1,061.41) (688.93) -19.08 (1,061.41) (60.50) -10.08 (в.	CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets (Increase)/decrease to CWIP Proceeds From Sales/written off of Fixed Assets (Purchase)/ Sale of Investments C. CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES Proceed from Share Capital/ Share Application Money Procurement of Borrowings Repayment of Borrowings Capital Subsidy under TUF Interest paid Interest Received NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS Cash and Cash equivalents at beginning period Cash on hand Balances with banks In current accounts (688.93) (688.93) (773.44 (688.93) (19.08 19.08 (10.61.41) 277.34 (688.93) (10.61.41) (23,323.09) 277.34 (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (68.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93 (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (688.93) (10.61.41) (68.93) (10.61.41) (688.93) (10.61.41) (68.93) (10.61.41) (68.93) (10.61.41) (68.93) (10.61.41) (10.		(Increase) / Decrease in Long Term Loans & Advances	(1,591.83)	-
Proceeds From Sales/written off of Fixed Assets (Purchase)/ Sale of Investments NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES Proceed from Share Capital/ Share Application Money Procurement of Borrowings Repayment of Borrowings Capital Subsidy under TUF Interest paid Interest Received NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS Cash and Cash equivalents at beginning period Cash on hand Balances with banks In current accounts 19.08 (1,061.41)		Purchase of Fixed Assets	-	277.34
(Purchase)/ Sale of Investments (Purchase)/ Sale of Investments (I,061.41) NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES Proceed from Share Capital/ Share Application Money Procurement of Borrowings Repayment of Borrowings (60.50) Repayment of Borrowings (66.68) 19.43 Capital Subsidy under TUF Interest paid Interest Received NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS Cash and Cash equivalents at beginning period Cash and Cash equivalents at end of period D. Cash and Cash equivalents comprise of Cash on hand Balances with banks In current accounts (1,061.41) (1,061.41) (1,061.41) (3,323.09) 277.34 (60.50) (60.50) (60.50) (60.50) (60.50) (60.50) (60.50) (70.43) (70.43) 277.34		(Increase)/decrease to CWIP		-
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES C. CASH FLOW FROM FINANCING ACTIVITIES Proceed from Share Capital/ Share Application Money Procurement of Borrowings Repayment of Borrowings Capital Subsidy under TUF Interest paid Interest Received NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (ISBN 11.93) Cash and Cash equivalents at beginning period Cash and Cash equivalents at end of period D. Cash and Cash equivalents comprise of Cash on hand Balances with banks In current accounts (3,323.09) 277.34 (3,323.09) 277.34 (60.50) (60.50) (60.50) (60.50) (60.50) (60.50) (60.50) (70.50) (90.50) (90.50) 277.34		Proceeds From Sales/Written off of Fixed Assets (Durchase)/ Sale of Investments		
C. CASH FLOW FROM FINANCING ACTIVITIES Proceed from Share Capital/ Share Application Money Procurement of Borrowings (60.50) Repayment of Borrowings (66.68) 19.43 Capital Subsidy under TUF (2.22) 6.14 Interest paid (2.22) 6.14 Interest Received NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES 3,718.38 25.57 NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (239.47) 28.41 Cash and Cash equivalents at beginning period 40.34 11.93 Cash and Cash equivalents at end of period 0.87 40.34 D. Cash and Cash equivalents comprise of Cash on hand Balances with banks In current accounts 2.26 39.95		-		277.34
Proceed from Share Capital/ Share Application Money Procurement of Borrowings Repayment of Borrowings Capital Subsidy under TUF Interest paid Interest Received NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS ((39.47) 28.41 Cash and Cash equivalents at beginning period 40.34 11.93 Cash and Cash equivalents at end of period 0.87 40.34 D. Cash and Cash equivalents comprise of Cash on hand Balances with banks In current accounts 2.26 39.95	1		(0/0-0:00)	
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Repayment of Borrowings Capital Subsidy under TUF Interest paid Interest Received NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (39.47) Cash and Cash equivalents at beginning period Cash and Cash equivalents at end of period D. Cash and Cash equivalents comprise of Cash on hand Balances with banks In current accounts 19.43 (2.22) 6.14 (3.22) 6.14 (39.47) 28.41 (39.47) 28.41 (1.93) 0.39 (1.39) 0.39				-
Capital Subsidy under TUF Interest paid Interest Received NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (29.47) Cash and Cash equivalents at beginning period Cash and Cash equivalents at end of period D. Cash and Cash equivalents comprise of Cash on hand Balances with banks In current accounts (2.22) 6.14 (2.22) 6.14 (2.22) 6.14 (39.47) 28.41 (1.93) 28.41 (1.93) 0.39 (1.39) 0.39				19.43
Interest paid Interest Received NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (4 (39.47)) Cash and Cash equivalents at beginning period Cash and Cash equivalents at end of period D. Cash and Cash equivalents comprise of Cash on hand Balances with banks In current accounts (2.22) 6.14 (3.718.38 25.57 (39.47) 28.41 (1.93) 0.39 (1.39) 0.39			`_ -)	-
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES 3,718.38 25.57 NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (203.47) 28.41 Cash and Cash equivalents at beginning period 40.34 11.93 Cash and Cash equivalents at end of period 0.87 40.34 D. Cash and Cash equivalents comprise of (1.39) 0.39 Cash on hand Balances with banks In current accounts 2.26 39.95		Interest paid	(2.22)	6.14
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (Interest Received	2 719 29	25.57
Cash and Cash equivalents at beginning period 40.34 11.93 Cash and Cash equivalents at end of period 0.87 40.34 D. Cash and Cash equivalents comprise of (1.39) 0.39 Cash on hand Balances with banks In current accounts 2.26 39.95		NET TACHEAGE / (DECREASE) IN CASH & CASH FOUTVALENTS (
Cash and Cash equivalents at end of period 0.87 40.34 D. Cash and Cash equivalents comprise of Cash on hand Balances with banks In current accounts 2.26 39.95		Cash and Cash equivalents at beginning period	40.34	11.93
Cash on hand (1.39) 0.39 Balances with banks In current accounts 2.26 39.95		Cash and Cash equivalents at end of period	0.87	40.34
Balances with banks In current accounts 2.26 39.95			(1.20)	0.30
In current accounts 2.26 39.95			(1.39)	0.39
			2.26	
			0.87	40.34

Date:-13.11.2024 Place:-JAIPUR

FOR SPECTRUM FOODS LIMITED

MANAGING DIRECTOR DIN:-00364750

CIN:L15499RJ1994PLC008016

Regd.Off.:L-5,B-II,Krishna Marg, C-Scheme,Jaipur (Raj)-302001 (O)+91-141-4191000/015 * Fax:+91-141-2365888

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

	Particulars	-	Quarter ended	1	Half Yea	r Ended	Year Ended
Date of start of reporting period Date of end of reporting period		01-07-2024	01.04.2024 30.06.2024	01.07.2023 30.09.2023	01.04.2024 30.09.2024	01.04.2023 30.09.2023	01-04-2023 31-03-2024
		30-09-2024					
	her accounts are audited or unaudited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	e of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
1	Segment Revenue						
	(net sale/income from each segment s	hould be discl	osed)				
1	SALT MANUFACTURING/TRADING	565.39	527.04	462.67	1,092.43	970.46	2,019.6
2	POWER GENERATION	35.35	30.11	42.06	65.46	67.71	100.6
3	SHARES TRADING	-	-	-	-	-	63.3
	Total segment revenue	600.74	557.15	504.73	1,157.89	1,038.17	2,183.4
	Less: Inter segment revenue			-	-	*	-
	Revenue from operations	600.74	557.15	504.73	1,157.89	1,038.17	2,183.
2	Segment Result						
	Profit (+) / Loss (-) before tax and interest from each segment						
1	SALT MANUFACTURING/TRADING	172.92	203.96	309.04	376.88	539.38	164
2	POWER GENERATION	20.54	14.57	21.18	35.11	37.81	72.
3	SHARES TRADING	-		-		-	(17,
	Total Profit before tax	193.46	218.53	330.22	411.99	577.19	220.
	i. Finance cost	2.22	-	3.25	2.22	3.25	6.
	ii. Other unallocable expenditure net off unallocable		-	3.12		3.12	-
	Profit before tax	191.24	218.53	330.09	409.77	577.06	214.
	Tax						
	Profit/Loss after Tax	191.24	218.53	330.09	409.77	577.06	214.
3	Segment Assets						
1	SALT MANUFACTURING/TRADING		-	-	-	-	-
2	POWER GENERATION	-	-	-	-	-	-
3	SHARES TRADING	-	-	-	-	-	
	Total		-	-	•	-	
4	Segment Liabilities						
1	SALT MANUFACTURING	-	- 0	-		-	-
2	POWER GENERATION ·	-		-	-	-	-
3	SHARES TRADING	-	-	-		-	-
	Total capital employed	-	-	-	-	-	-

Date:-13.11.2024 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 30th September, 2024. 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)

cco Ronak Khandelwal

Partner

(Membership No. 423822)

UDIN- 24423822 BKB H16566

Place: Jaipur Date: 13.11.2024