

SPECTRUM FOODS LIMITED

Regd. Office :- Surya House, L-5, B-II, Krishna Marg, C-Scheme, Jaipur - 302001 Rajasthan INDIA
(Ph). :- +91 141 2379483, 2372946 • Fax :- 0141-2365888 • Mail :- account@suryasalt.com | salt@suryasalt.com
CIN :- L15499RJ1994PLC00816

To
BSE Limited
Phirozejeebhoy Towers,
Dalal Street, Mumbai-400001
BSE Scrip code: 531982

Date: January 30, 2025

Subject: Outcome of the Board Meeting held on Thursday, 30th January, 2025 at the registered office of the company, Jaipur

Reference: Intimation under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

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 Thursday, January 30, 2025 at 04:00 P.M. concluded at 04:30 P.M. inter alia to receive, consider and take on record the following:

1. Considered and approved the Un-audited Financial Results of the company for the Third quarter ended December 31, 2024.
2. Considered and take on record the Limited Review Report given by the Statutory Auditors of the company for the Third quarter ended December 31, 2024.
3. The Board approved the incorporation of a subsidiary in the name of "Siyana Resorts Private Limited," approved by the Central Registration Centre and/or Ministry of Corporate Affairs for the purpose of undertaking the resorts and hospitality business.

Disclosure as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, is enclosed as "Annexure 1".

The above information is also available on the website of the Company at www.spectrumfoodslimited.com. Kindly take the same on record.

Yours faithfully,

For Spectrum Foods Limited



Girdhar Saboo
(Managing Director)

DIN: 00364750



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Annexure-1

Sr. No.	Particulars	Details
1	Name of the target entity, details in brief such as size, turnover, etc.	<p>“Siyana Resorts Private Limited” approved by the Central Registration Centre and/or Ministry of Corporate Affairs.</p> <p>Authorized share capital: <input type="checkbox"/> 5,00,00,000/- (Rupees Five Crore Only) divided into 50,00,000 (Fifty Lakh) equity shares of <input type="checkbox"/> 10/- each.</p> <p>Turnover: Not applicable since this will be a newly incorporated Company.</p>
2	Whether the acquisition would fall within related party transaction(s) and whether the promoter/promoter group/group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at “arm’s length”	<p>The subsidiary once incorporated will be a related party of the Company.</p> <p>Save and except what is mentioned above, the Promoters / promoter group / group companies are not interested in the transaction.</p>
3	Industry to which the entity being acquired belongs	Resorts and Hospitality Industry
4	Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	The subsidiary will undertake resorts and hospitality business.
5	Brief details of any governmental or regulatory approvals required for the acquisition	No regulatory approvals would be required for incorporation of the subsidiary. Relevant regulatory approvals for carrying out business operations in the wholly owned subsidiary would be obtained as necessitated, from time to time.
6	Indicative time period for completion of the acquisition	Not Applicable
7	Consideration - whether cash consideration or share swap or any other form and details of the same	It would be a 80% subscription to the initial share capital in cash.
8	Cost of acquisition and/or the price at which the shares are acquired	Currently not applicable
9	Percentage of shareholding / control acquired	Currently not applicable

Factory : Badi Dhani, Tehsil - Bap, Dist. - Phalodi, Jodhpur - 342 301 (Raj.) INDIA
Resort : “Samskara Resorts, Pushkar” Khasra No. 164-165, Kadal Road,
 Village Rewat, Tehsil-Pushkar, Ajmer - 305 021 (Raj.)

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Sr. No.	Particulars	Details
	and/or number of shares acquired	
10	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief)	Currently not applicable since the Company is yet to be incorporated

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Standalone Un-Audited Financial Results for Quarter ended-31-12.2024

(In Lacs)

	Quarter Ended			Nine Month Ended		Year Ended
	01-10-2024	01.07.2024	01.10.2023	01.04.2024	01.04.2023	01-04-2023
A Date of start of reporting period	01-10-2024	01.07.2024	01.10.2023	01.04.2024	01.04.2023	01-04-2023
B Date of end of reporting period	31-12-2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	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	567.31	600.74	512.21	1,725.20	1,550.38	2,183.42
Other income	0.02	23.62	0.75	23.64	3.88	25.39
Total Revenue	567.33	624.36	512.96	1,748.84	1,554.26	2,208.81
2 Expenses						
(a) Cost of materials consumed	364.71	550.71	271.33	1,327.49	472.48	1,426.14
(b) Purchase of stock in trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	133.00	(130.05)	(27.22)	(226.03)	(33.42)	-
(d) Employee benefit expense	3.63	7.95	10.36	30.99	27.93	66.64
(e) Finance costs	0.90	2.22	1.45	3.12	4.71	6.13
(f) Depreciation and amortisation expense	22.49	22.48	24.62	67.46	73.94	101.14
(g) Total other expenses	20.09	(20.19)	80.97	113.53	280.11	394.75
Total expenses	544.82	433.12	361.51	1,316.56	825.75	1,994.80
3 Profit before tax	22.51	191.24	151.45	432.28	728.51	214.01
4 Tax Expense						
Current tax	-	-	-	-	-	-
Deferred tax	-	-	-	-	-	-
5 Net profit (Loss) for the period	22.51	191.24	151.45	432.28	728.51	132.71
6 Other Comprehensive Income, net of tax						
	-	-	-	-	-	-
7 Total comprehensive income	22.51	191.24	151.45	432.28	728.51	132.71
8 Details of equity share capital						
Paid-up equity share capital	2,408.73	1,923.89	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						
Basic	0.09	0.99	3.12	1.79	15.03	2.74
Diluted	0.09	0.99	3.12	1.79	15.03	2.74

Date:-30.01.2025

Place:-JAIPUR



FOR SPECTRUM FOODS LIMITED

Girdhar Saboo

GIRDHAR SABOO

MANAGING DIRECTOR

DIN :-00364750

Notes:-

- 1 The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board in its meeting held on 30.01.2025
- 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 Standard) 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/reclassified wherever considered necessary.

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SEGMENT REPORTING UNDER REGULATION 33 OF THE SEBI [LISTING OBLIGATION AND DISCLOSURE REQUIRMENTS] REGULATIONS 2015 FOR THE QUARTER ENDED 31ST DECEMBER-2024

Particulars		Quarter Ended			Nine Month Ended		Year Ended
Date of start of reporting period		01-10-2024	01.07.2024	01.10.2023	01.04.2024	01.04.2023	01-04-2023
Date of end of reporting period		31-12-2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31-03-2024
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	551.94	565.39	496.95	1,644.37	1,467.41	2,019.68
2	POWER GENERATION	15.37	35.35	15.25	80.83	82.96	100.64
3	SHARES TRADING	-	-	-	-	-	63.10
	Total segment revenue	567.31	600.74	512.20	1,725.20	1,550.37	2,183.42
	Less: Inter segment revenue	-	-	-	-	-	-
	Revenue from operations	567.31	600.74	512.20	1,725.20	1,550.37	2,183.42
2	Segment Result						
	Profit (+) / Loss (-) before tax and interest from each segment						
1	SALT MANUFACTURING/TRADING	33.73	172.92	134.53	410.61	677.03	164.55
2	POWER GENERATION	(10.32)	20.54	18.37	24.79	56.18	72.84
3	SHARES TRADING	-	-	-	-	-	(17.25)
	Total Profit before tax	23.41	193.46	152.90	435.40	733.21	220.14
	i. Finance cost	0.90	2.22	1.45	3.12	4.70	6.13
	ii. Other unallocable expenditure net of	-	-	-	-	-	-
	Profit before tax	22.51	191.24	151.45	432.28	728.51	214.01
	Tax						
	Profit/Loss after Tax	22.51	191.24	151.45	432.28	728.51	214.01
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:-30.01.2025

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

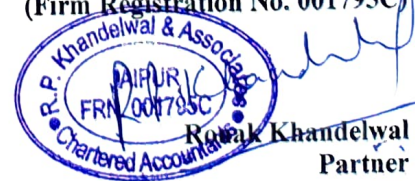
We have reviewed the accompanying statement of unaudited financial results of M/s **Spectrum Foods Limited** for the period ended 31st December, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report 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)



Ronak Khandelwal
Partner

(Membership No. 423822)

UDIN- 25423822BMIKPK9329

Place: Jaipur
Date: 30.01.2025