

Spectrum Foods Limited

CIN: L15499RJ1994PLC008016

Regd. Off. :L-5, B-II, Krishna Marg, C-Scheme, Jaipur (Raj.)-01

(O) +91-141-2379483, 2372946 * Fax : +91-141-2365888

Website: www.spectrumfoods.co.in * Email : salt@suryasalt.com

Unaudited Financial Results for Quarter ended 31.12.2018

		Quarter ended			Nine months Ended		Year Ended
A	Date of start of reporting period	01-10-2018	01-07-2018	01-10-2017	01-04-2018	01-04-2017	01-04-2017
B	Date of end of reporting period	30-12-2018	30-09-2018	31-12-2017	31-12-2018	31-12-2017	31-03-2018
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	186.65	226.96	127.420	712.22	586.69	805.90
	Other income	0.04	2.32	2.090	2.82	4.03	32.91
	Total Revenue	186.694	229.280	129.510	715.044	590.720	838.810
2	Expenses						
(a)	Cost of materials consumed	30.43	12.45	29.420	132.12	117.31	224.47
(b)	Purchase of stock in trade	0.00	0.00	0.000	0.00	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-8.64	74.65	-20.730	89.18	105.68	46.40
(d)	Employee benefit expense	16.54	17.84	15.030	51.50	41.10	63.13
(e)	Finance costs	32.21	34.17	31.740	99.12	100.59	133.23
(f)	Depreciation and amortisation expense	59.35	59.35	63.540	178.05	190.03	245.47
(g)	Total other expenses	85.77	63.92	33.230	238.15	100.20	288.70
	Total expenses	215.66	262.38	152.23	788.12	654.90	1001.40
7	Profit before tax	-28.96	-33.10	-22.72	-73.07	-64.18	-162.59
8	Tax Expense	0.00	0.00	0.00	0.00	0.00	0.00
	Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
13	Net profit (Loss) for the period	-28.96	-33.10	-22.72	-73.07	-64.18	-162.59
14	Other Comprehensive Income, net of tax	0.00	0.00	0.00	0.00	0.00	0.00
15	Total comprehensive income	-28.96	-33.10	-22.72	-73.07	-64.18	-162.59
16	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
17	Earnings per equity share						
	Basic	-0.060	-0.068	-0.047	-0.151	-0.132	-0.335
	Diluted	-0.060	-0.068	-0.047	-0.151	-0.132	-0.335

FOR SPECTRUM FOODS LIMITED

Girdhar Saboo
GIRDHAR SABOO
MANAGING DIRECTOR



1. The above Financial results have been reviewed by the Audit Committee and thereafter approved by the Board in its meeting held on 14th February, 2019.
2. The statutory Auditors have carried out the limited review of the financial results for the quarter ended 31st December, 2018 as required under Regulation 33 of SEBI (LODR), Regulations, 2015.
3. The company have adopted Companies (Indian Accounting Standards) 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, 2015 and SEBI Circular no. CIR/CFD/FAC/62/2016 dated 05th July, 2016, from 01st April, 2017.
4. 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.
5. Further for the previous periods have been regrouped/reclassified wherever considered necessary.

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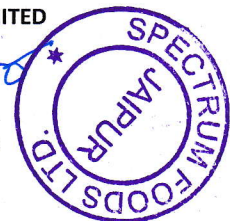
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Unaudited Financial Results for Quarter ended 31.12.2018

Segment wise Revenue, Results and Capital Employed							
Particulars		Quarter ended			Nine Months Ended		Year ended
Date of start of reporting period		01-10-2018	01-07-2018	01-10-2017	01-04-2018	01-04-2017	01-04-2017
Date of end of reporting period		30-12-2018	30-09-2018	31-12-2017	31-12-2018	31-12-2017	31-03-2018
Whether accounts are audited or unaudited		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	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 TRADING	172.32	181.46	113.40	591.16	470.97	669.26
2	POWER GENERATION	14.33	45.50	14.02	121.06	115.73	136.64
	Total segment revenue	186.650	226.960	127.420	712.220	586.692	805.900
	Less: Inter segment revenue	0.000	0.000	0.000	0.000	0.000	0.000
	Revenue from operations	186.650	226.960	127.420	712.220	586.692	805.900
2	Segment Result						
	Profit (+) / Loss (-) before tax and interest from each segment						
1	SALT TRADING	48.23	-18.26	17.25	80.21	-16.06	-121.67
2	POWER GENERATION	-45.02	17.01	-10.32	-56.98	48.43	59.40
	Total Profit before tax	3.210	-1.245	6.930	23.230	32.377	-62.270
	i. Finance cost	32.21	34.17	31.74	99.12	100.59	133.23
	ii. Other unallocable expenditure net off unallocable income	-0.040	-2.32	-2.09	-2.82	-4.03	-32.91
	Profit before tax	-28.96	-33.10	-22.72	-73.07	-64.18	-162.59
3	Capital Employed						
	(Segment Asset - Segment Liabilities)						
1	SALT TRADING	0.000	0.000	0.000	0.000	0.000	0.000
2	POWER GENERATION	0.000	0.000	0.000	0.000	0.000	0.000
	Total capital employed	0.000	0.000	0.000	0.000	0.000	0.000

FOR SPECTRUM FOODS LIMITED

Girdhar Saboo
GIRDHAR SABOO
MANAGING DIRECTOR



P. K. S. & Co.

Chartered Accountants

9/843, Malviya Nagar, Jaipur – 302017 (Rajasthan)



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 of 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, 2018 being submitted by the company pursuant to the Regulation 33 of SEBI (LODR) Regulations, 2015 as modified by circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules and other accounting principles generally adopted in India. Our responsibility is to issue a report on the statement, based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 aforesaid Indian 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 as modified by circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

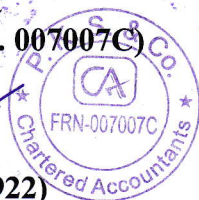
For M/s P.K.S. & Company

Chartered Accountant

(Firm Registration No. 007007C)

Piyush Kumar Singhi

(Membership No. 075922)



Place: Jaipur

Date: 14.02.2019

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