

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

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:

1. Considered and approved the Un-audited Financial Results of the company for the second quarter and half year ended September 30, 2024.
2. 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



SPECTRUM FOODS LIMITED

CIN:L15499RJ1994PLC008016

Regd.Off.:L-5,B-II,Krishna Marg, C-Scheme,Jaipur (Raj)-302001

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

(In Lacs)

		Quarter Ended			Half Year Ended		Year Ended
		01.07.2024	01.04.2024	01.07.2023	01.04.2024	01.04.2023	01-04-2023
A	Date of start of reporting period	01.07.2024	01.04.2024	01.07.2023	01.04.2024	01.04.2023	01-04-2023
B	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	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-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						
	Current tax	-	-	-	-	-	81.30
	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						
	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						
	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

Notes:-

- 1 The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board in its meeting held on 13.11.2024
- 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.



FOR SPECTRUM FOODS LIMITED

GIRDHAR SABOO
MANAGING DIRECTOR
DIN :-00364750

SPECTRUM FOODS LIMITED

CIN:L15499RJ1994PLC008016

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STATEMENT OF ASSETS & LIABILITIES

Particulars	30th September 2024 Un-Audited	31st March 2024 Audited
A. ASSETS		
1. Non-Current Assets		
(a) Fixed Assets	1,378.75	982.88
(b) Non-current Investment	1,035.56	17.62
(c) Long term Loans & Advances	1,587.48	-
(d) Short Term 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 loans 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 liabilities		
(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

(0.00)

FOR SPECTRUM FOODS LIMITED

Date:-13.11.2024

Place:-JAIPUR



GIRDHAR SABOO

MANAGING DIRECTOR

DIN:-00364750

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

(Rs. in Lakhs)

Particulars	Un-Audited 30.09.2024	For the year ended March 31, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and extraordinary items	409.77	132.71
Adjustments for:		
Interest Received	(19.08)	
Finance Cost	2.22	6.13
Exceptional cost_Prel.exp.w/o.	-	-
Deferred tax	-	8.51
Income tax	-	72.79
Depreciation and amortisation expense	44.97	101.14
Operating profit / (loss) before working capital changes	437.88	321.28
Changes in working capital:		
Change in Current Liabilities		
Increase /(Decrease) in Trade Payables	(95.85)	(556.63)
Increase /(Decrease) in Borrowings	-	79.38
Increase /(Decrease) in Other financial liabilities	-	-
Increase /(Decrease) in Other current liabilities	(386.34)	314.62
Increase /(Decrease) in Other Non-current liabilities	-	-
Increase /(Decrease) in Provisions (except IT)	(31.43)	47.04
Total	(513.62)	(115.59)
Change in current Assets		
(Increase)/Decrease In Inventory	(359.02)	(14.12)
(Increase)/Decrease in Trade receivables	-	18.42
(Increase)/Decrease in Others current financial assets	-	72.77
(Increase)/Decrease in Other current assets	-	(2.32)
(Increase) / Decrease in Non current Financial Assets	-	123.67
Total	(359.02)	198.42
Net change	(434.76)	404.11
CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	(434.76)	404.11
Less: Taxes paid	-	72.79
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	(434.76)	331.32
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease In Long Term Loans & Advances	(1,591.83)	-
Purchase of Fixed Assets	-	277.34
(Increase)/decrease to CWIP	(688.93)	-
Proceeds From Sales/written off of Fixed Assets	19.08	-
(Purchase)/ Sale of Investments	(1,061.41)	-
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	(3,323.09)	277.34
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceed from Share Capital/ Share Application Money	3,847.78	-
Procurement of Borrowings	(60.50)	-
Repayment of Borrowings	(66.68)	19.43
Capital Subsidy under TUF	-	-
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	(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	(1.39)	0.39
Balances with banks	2.26	39.95
In current accounts	-	-
Total	0.87	40.34

Date:-13.11.2024

Place:-JAIPUR

FOR SPECTRUM FOODS LIMITED

Girdhar Saboo

GIRDHAR SABOO
MANAGING DIRECTOR
DIN:-00364750

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Segment wise Revenue, Results and Capital Employed							
Particulars		Quarter ended			Half Year Ended		Year Ended
Date of start of reporting period		01-07-2024	01.04.2024	01.07.2023	01.04.2024	01.04.2023	01-04-2023
Date of end of reporting period		30-09-2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	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	565.39	527.04	462.67	1,092.43	970.46	2,019.68
2	POWER GENERATION	35.35	30.11	42.06	65.46	67.71	100.64
3	SHARES TRADING	-	-	-	-	-	63.10
	Total segment revenue	600.74	557.15	504.73	1,157.89	1,038.17	2,183.42
	Less: Inter segment revenue	-	-	-	-	-	-
	Revenue from operations	600.74	557.15	504.73	1,157.89	1,038.17	2,183.42
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	164.55
2	POWER GENERATION	20.54	14.57	21.18	35.11	37.81	72.84
3	SHARES TRADING	-	-	-	-	-	(17.25)
	Total Profit before tax	193.46	218.53	330.22	411.99	577.19	220.14
	i. Finance cost	2.22	-	3.25	2.22	3.25	6.13
	ii. Other unallocable expenditure net off unallocable	-	-	3.12	-	3.12	-
	Profit before tax	191.24	218.53	330.09	409.77	577.06	214.01
	Tax						
	Profit/Loss after Tax	191.24	218.53	330.09	409.77	577.06	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:-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

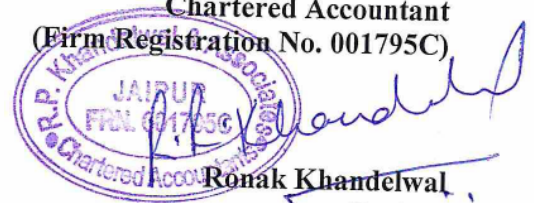
We have reviewed the accompanying statement of unaudited financial results of **M/s Spectrum Foods Limited** for the period ended 30th September, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report 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)



Ronak Khandelwal
Partner

(Membership No. 423822)

UDIN- 24423822 BKB HIF 566

Place: Jaipur
Date: 13.11.2024