

# SPECTRUM FOODS LIMITED

Regd. Office: L-5, B-2, Krishna Marg, C-Scheme, Jaipur-302001 Rajasthan (INDIA).  
(Ph). : +91 141-5191000, 2379483, 2372946 • Fax : 0141-2365888 • E-mail : salt@suryasalt.com  
CIN : L15499RJ1994PLC008016

**Date: 13.02.2020**  
**Ref: SFL/JPR/2020/09**

To,  
The Manager,  
Department of Corporate Services  
Bombay Stock Exchange  
25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers,  
Dalal Street, Kala Ghoda, Fort,  
Mumbai, Maharashtra-400001

**Sub: Outcome of the Board Meeting**

**Ref.: Scrip code 531982**

Dear Sir,

With reference to the subject matter, we wish to submit 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, 13<sup>th</sup> February, 2020 at 12:00 P. M. concluded at 01:30 P.M. P. M. interalia to receive, consider and take on record the following:


1. Considered and approved the Un-audited Financial Results of the company for the quarter ended 31<sup>st</sup> December, 2019.
2. Considered and placed in record the Limited Review Report given by the Statutory Auditors of the company for the quarter ended 31<sup>st</sup> December, 2019.

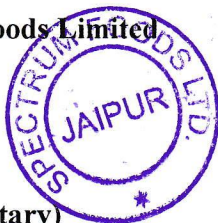
You are requested to kindly take the same on your records.

Thanking You,

Yours Faithfully,

For Spectrum Foods Limited

  
Kashika Soni  
(Company Secretary)



# P. K. S. & Co.

Chartered Accountants

9/843, Malviya Nagar, Jaipur – 302019 (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  
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 31<sup>st</sup> December, 2019. 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 P.K.S. & Company  
Chartered Accountant  
(Firm Registration No. 007007C)

  
Piyush Kumar Singhi  
Partner  
(Membership No. 075922)

UDIN: 20075922 AAAAJ1187

Place: Jaipur  
Date: 13.02.2020



# SPECTRUM FOODS LIMITED

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 Nine Months Ended-31.12.2019

(In Lacs)

		Quarter Ended			Nine Months Ended		Year Ended
A	Date of start of reporting period	01.10.2019	01.07.2019	01.10.2018	01.04.2019	01.04.2018	01-04-2018
B	Date of end of reporting period	31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
C	Whether results are audited or unaudited	Unaudited			Unaudited		Audited
D	Nature of report standalone or consolidated	Standalone			Standalone		Standalone
1	<b>Revenue From Operations</b>						
	Revenue from operations	235.340	261.050	186.65	798.040	712.220	874.180
	Other income	2.770	1.810	0.044	4.580	2.824	84.120
	<b>Total Revenue</b>	<b>238.110</b>	<b>262.860</b>	<b>186.694</b>	<b>802.620</b>	<b>715.044</b>	<b>958.300</b>
2	<b>Expenses</b>						
(a)	Cost of materials consumed	34.240	-140.780	30.43	79.970	132.120	325.050
(b)	Purchase of stock in trade	0.000	0.000	0.000	0.000	0.000	0.000
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	8.610	-16.450	-8.64	-13.000	89.180	-32.830
(d)	Employee benefit expense	10.030	14.540	16.54	37.010	51.500	64.570
(e)	Finance costs	34.930	37.210	32.21	110.930	99.120	150.170
(f)	Depreciation and amortisation expense	43.030	43.030	59.35	129.090	178.050	208.850
(g)	Total other expenses	91.650	225.820	85.77	347.510	238.150	288.260
	<b>Total expenses</b>	<b>222.490</b>	<b>163.370</b>	<b>215.660</b>	<b>691.510</b>	<b>788.120</b>	<b>1004.070</b>
3	<b>Profit before tax</b>	<b>15.620</b>	<b>99.490</b>	<b>-28.966</b>	<b>111.110</b>	<b>-73.076</b>	<b>-45.770</b>
4	<b>Tax Expense</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>27.400</b>
	Current tax	0.000	0.000	0.000	0.000	0.000	0.000
	Deferred tax	0.000	0.000	0.000	0.000	0.000	0.000
5	<b>Net profit (Loss) for the period</b>	<b>15.620</b>	<b>99.490</b>	<b>-28.966</b>	<b>111.110</b>	<b>-73.076</b>	<b>-73.170</b>
6	<b>Other Comprehensive Income, net of tax</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
7	<b>Total comprehensive income</b>	<b>15.620</b>	<b>99.490</b>	<b>-28.966</b>	<b>111.110</b>	<b>-73.076</b>	<b>-73.170</b>
8	<b>Details of equity share capital</b>						
	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
9	<b>Earnings per equity share</b>						
	Basic	0.032	0.205	-0.060	0.229	-0.151	-0.151
	Diluted	0.032	0.205	-0.060	0.229	-0.151	-0.151


  
 FOR SPECTRUM FOODS LIMITED  
 GIRDHAR SABOO  
 MANAGING DIRECTOR  
 DIN:-00364750

Date:-13.02.2020

Place:-JAIPUR

### Notes:-

- The above financial results & Segment results have been reviewed by the Adult Committee and thereafter approved by the Board in its meeting held on 13.02.2020
- 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.
- 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.
- Further for the previous periods have been regrouped/reclassified wherever considered necessary.

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Segment wise Revenue, Results and Capital Employed							
Particulars		Quarter ended			Nine Months Ended		Year Ended
Date of start of reporting period		01.10.2019	01.07.2019	01.10.2018	01.04.2019	01.04.2018	01-04-2018
Date of end of reporting period		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31-03-2019
Whether accounts are audited or unaudited		Un-Audited			Un-Audited		Audited
Nature of report standalone or consolidated		Standalone			Standalone		Standalone
<b>1</b>	<b>Segment Revenue</b>						
	(net sale/income from each segment should be disclosed)						
1	SALT MANUFACTURING/TRADING	203.780	229.200	172.320	694.700	591.160	739.500
2	POWER GENERATION	31.560	31.850	14.330	103.340	121.060	134.680
	<b>Total segment revenue</b>	235.340	261.050	186.650	798.040	712.220	874.180
	<b>Less: Inter segment revenue</b>	0.000	0.000	0.000	0.000	0.000	0.000
	<b>Revenue from operations</b>	235.340	261.050	186.650	798.040	712.220	874.180
<b>2</b>	<b>Segment Result</b>						
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>						
1	SALT MANUFACTURING/TRADING	33.570	136.995	48.230	157.600	80.210	-35.650
2	POWER GENERATION	16.985	-0.300	-45.020	64.440	-56.980	105.920
	<b>Total Profit before tax</b>	50.555	136.695	3.210	222.040	23.230	70.270
	i. Finance cost	34.935	37.205	32.210	110.930	99.120	150.170
	ii. Other unallocable expenditure net of	0.000	0.000	-0.040	0.000	-2.820	-6.720
	<b>Profit before tax</b>	15.620	99.490	-28.960	111.110	-73.070	-73.180



FOR SPECTRUM FOODS LIMITED

GIRDHAR SABOO  
MANAGING DIRECTOR  
DIN :-00364750