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 :- salt@suryasalt.com | account@suryasalt.com
CIN :- L15499RJ1994PLC00816

To **Date: 13.02.2026**
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai-400001

BSE Scrip code: 531982

Subject: Outcome of the Board Meeting held on Friday, 13th February, 2026 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 above 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 Friday, 13th February, 2026 at 04:00 P.M. and concluded at 04:30 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 Third Quarter and Nine month ended on December 31, 2025.

2. Considered and take on record the Limited Review Report given by the Statutory Auditors of the Company for the Third Quarter and Nine month ended on December 31, 2025.

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
Digitally signed by GIRDHAR SABOO
Date: 2026.02.13 16:33:50 +05'30'

Girdhar Saboo
(Managing Director)
DIN: 00364750

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

Standalone Un-Audited Financial Results for Quarter ended-31.12.2025

(In Lacs)

		Quarter Ended			Nine Month Ended		Year Ended
A	Date of start of reporting period	01.10.2025	01.07.2025	01.10.2024	01.04.2025	01.04.2024	01-04-2024
B	Date of end of reporting period	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31-03-2025
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	768.28	765.73	567.31	2,253.12	1,725.20	2,207.65
	Other income	0.99	-	0.02	0.99	23.64	48.72
	Total Revenue	**769.27**	**765.73**	**567.33**	**2,254.11**	**1,748.84**	**2,256.37**
2	**Expenses**						
(a)	Cost of materials consumed	1,096.40	391.10	364.71	2,174.75	1,327.49	1,951.14
(b)	Purchase of stock in trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(435.08)	174.90	133.00	(435.08)	(226.03)	-
(d)	Employee benefit expense	10.30	3.70	3.63	22.40	30.99	51.68
(e)	Finance costs	0.96	0.52	0.90	2.13	3.12	6.19
(f)	Depreciation and amortisation expense	19.21	19.21	22.49	57.63	67.46	89.95
(g)	Total other expenses	14.88	21.22	20.09	65.60	113.53	146.60
	Total expenses	**706.67**	**610.65**	**544.82**	**1,887.43**	**1,316.56**	**2,245.56**
3	**Profit before tax**	**62.60**	**155.08**	**22.51**	**366.68**	**432.28**	**10.82**
4	Tax Expense	-	-	-	-	-	(1.55)
	Current tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
5	**Net profit (Loss) for the period**	**62.60**	**155.08**	**22.51**	**366.68**	**432.28**	**12.37**
6	**Other Comprehensive Income, net of tax**	-	-	-	-	-	-
7	**Total comprehensive income**	**62.60**	**155.08**	**22.51**	**366.68**	**432.28**	**12.37**
8	Details of equity share capital						
	Paid-up equity share capital	**2,413.94**	**2,413.94**	**2,408.73**	**2,413.94**	**2,408.73**	**2,413.94**
	Face value of equity share capital	**10.00**	**10.00**	**10.00**	**10.00**	**10.00**	**10.00**
9	**Earnings per equity share**						
	Basic	0.26	0.64	0.09	1.52	1.79	0.05
	Diluted	0.26	0.64	0.09	1.52	1.79	0.05

FOR SPECTRUM FOODS LIMITED

Date:-13.02.2026
Place:-JAIPUR

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 held on 13.02.2026

2 The Company has a wholly owned subsidiary named as Siyana Resorts Private Limited. During the year under review, the wholly owned subsidiary has not commenced its business operations and accordingly reported nil turnover. The business operations of the said subsidiary are expected to commence after March 2026.

3 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 segaments. The accounting principles used in the preparation of the financial statements are consitently applied to record revenue and expenditure in individual segments.

4 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 amemded from time to time.

5 Further for the previous periods have been regrouped/reclassiffied wherever considered necessary.

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

SEGMENT REPORTING UNDER REGULATION 33 OF THE SEBI [LISTING OBLIGATION AND DISCLOSURE REQUIRMENTS] REGULATIONS 2015 FOR THE QUARTER ENDED 31ST DECEMBER-2025

	Particulars	Quarter Ended			Nine Month Ended		Year Ended
	Date of start of reporting period	01.10.2025	01.07.2025	01.10.2024	01.04.2025	01.04.2024	01-04-2025
	Date of end of reporting period	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31-03-2025
	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	752.13	725.95	551.94	2,162.23	1,644.37	2,107.47
2	POWER GENERATION	17.14	39.78	15.37	91.88	80.83	100.18
3	SHARES TRADING	-	-	-	-	-	-
	Total segment revenue	769.27	765.73	567.31	2,254.11	1,725.20	2,207.65
	Less: Inter segment revenue	-	-	-	-	-	-
	Revenue from operations	769.27	765.73	567.31	2,254.11	1,725.20	2,207.65
2	**Segment Result**						
	Profit (+) / Loss (-) before tax and interest from each segment						
1	SALT MANUFACTURING/TRADING	66.25	122.62	32.73	322.81	410.61	(27.13)
2	POWER GENERATION	(2.82)	32.98	(10.32)	45.87	24.79	44.14
3	SHARES TRADING	-	-	-	-	-	-
	Total Profit before tax	63.43	155.60	22.41	368.68	435.40	17.01
	i. Finance cost	0.83	1.17	0.90	2.00	3.12	6.19
	ii. Other unallocable expenditure net o	-	(0.65)	-	-	-	-
	Profit before tax	62.60	155.08	21.51	366.68	432.28	10.82
	Tax						
	Profit/Loss after Tax	62.60	155.08	21.51	366.68	432.28	10.82
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:-13.02.2026
Place:-JAIPUR

FOR SPECTRUM FOODS LIMITED

SPECTRUM FOODS LIMITED JAIPUR

Girdhar Saboo

GIRDHAR SABOO
MANAGING DIRECTOR
DIN:-00364750

R.P. Khandelwal & Associates
CHARTERED ACCOUNTANTS

Limited Review Report on unaudited standalone financial results of Spectrum Foods Limited for the quarter and Nine month ended 31 December 2025 Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

To,
Board of Directors
Spectrum Foods Limited

1. We have reviewed the accompanying Statement of unaudited financial results of Spectrum Foods Limited (hereinafter referred to as "the Company") for the quarter and Nine month ended 31 December 2025 ("the Statement").

2. This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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.

101, 4 A Veean Terrace, Sangram Colony, Mahaveer Marg, C-Scheme JAIPUR-
Email: ronak7335@rediffmail.com
Telephone: 9602841120.9314031763

R.P. Khandelwal & Associates
JAIPUR
FRN: 001795C
Chartered Accountants

4. 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)

R.P. Khandelwal & Associates JAIPUR FRN: 001795C Chartered Accountants

Ronak Khandelwal
Partner
(Membership No. 423822)
UDIN- 26423822GKSFDJ5791

Place: Jaipur

Date: 13.02.2026

101, 4 A Veean Terrace, Sangram Colony, Mahaveer Marg, C-Scheme JAIPUR-
Email: ronak7335@rediffmail.com
Telephone: 9602841120.9314031763