

# 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

Date: January 30, 2025


To  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street  
Mumbai-400001  
BSE Scrip code: 530461

Subject: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine Months ended December 31, 2024.

Kindly take the same on your 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

(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-31-12-2024

(In Lacs)

		Quarter Ended			Nine Month Ended		Year Ended
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
<b>1</b>	<b>Revenue From Operations</b>						
	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
	<b>Total Revenue</b>	<b>567.33</b>	<b>624.36</b>	<b>512.96</b>	<b>1,748.84</b>	<b>1,554.26</b>	<b>2,208.81</b>
<b>2</b>	<b>Expenses</b>						
(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
	<b>Total expenses</b>	<b>544.82</b>	<b>433.12</b>	<b>361.51</b>	<b>1,316.56</b>	<b>825.75</b>	<b>1,994.80</b>
<b>3</b>	<b>Profit before tax</b>	<b>22.51</b>	<b>191.24</b>	<b>151.45</b>	<b>432.28</b>	<b>728.51</b>	<b>214.01</b>
<b>4</b>	<b>Tax Expense</b>						
	Current tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
<b>5</b>	<b>Net profit (Loss) for the period</b>	<b>22.51</b>	<b>191.24</b>	<b>151.45</b>	<b>432.28</b>	<b>728.51</b>	<b>132.71</b>
<b>6</b>	<b>Other Comprehensive Income, net of tax</b>						
<b>7</b>	<b>Total comprehensive income</b>	<b>22.51</b>	<b>191.24</b>	<b>151.45</b>	<b>432.28</b>	<b>728.51</b>	<b>132.71</b>
<b>8</b>	<b>Details of equity share capital</b>						
	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
<b>9</b>	<b>Earnings per equity share</b>						
	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:-

- 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
- 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.

**SPECTRUM FOODS LIMITED**

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**SEGMENT REPORTING UNDER REGULATION 33 OF THE SEBI [LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS] 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
<b>1</b>	<b>Segment Revenue</b>						
	(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
	<b>Total segment revenue</b>	<b>567.31</b>	<b>600.74</b>	<b>512.20</b>	<b>1,725.20</b>	<b>1,550.37</b>	<b>2,183.42</b>
	<b>Less: Inter segment revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Revenue from operations</b>	<b>567.31</b>	<b>600.74</b>	<b>512.20</b>	<b>1,725.20</b>	<b>1,550.37</b>	<b>2,183.42</b>
<b>2</b>	<b>Segment Result</b>						
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>						
1	SALT MANUFACTURING/TRADING	32.73	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)
	<b>Total Profit before tax</b>	<b>22.41</b>	<b>193.46</b>	<b>152.90</b>	<b>435.40</b>	<b>733.21</b>	<b>220.14</b>
	i. Finance cost	0.90	2.22	1.45	3.12	4.70	6.13
	ii. Other unallocable expenditure net of	-	-	-	-	-	-
	<b>Profit before tax</b>	<b>21.51</b>	<b>191.24</b>	<b>151.45</b>	<b>432.28</b>	<b>728.51</b>	<b>214.01</b>
	Tax						
	<b>Profit/Loss after Tax</b>	<b>21.51</b>	<b>191.24</b>	<b>151.45</b>	<b>432.28</b>	<b>728.51</b>	<b>214.01</b>
<b>3</b>	<b>Segment Assets</b>						
1	SALT MANUFACTURING/TRADING	-	-	-	-	-	-
2	POWER GENERATION	-	-	-	-	-	-
3	SHARES TRADING	-	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4</b>	<b>Segment Liabilities</b>						
1	SALT MANUFACTURING	-	-	-	-	-	-
2	POWER GENERATION	-	-	-	-	-	-
3	SHARES TRADING	-	-	-	-	-	-
	<b>Total capital employed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**