

# 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: May 29, 2025

To  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street  
Mumbai-400001  
BSE Scrip code: 531982

Subject: Outcome of the Board Meeting held on Thursday, 29<sup>th</sup> May, 2025 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 subject matter, we wish to submit 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 Thursday, May 29, 2025 at 04:30 P.M. concluded at 05:30 P.M. interalia to receive, consider and take on record the following:

1. Considered and approved the Audited Financial Results of the company for the Fourth quarter and Year ended March 31, 2025.
2. Considered and take on record the Auditor's Report given by the Statutory Auditors of the company for the Fourth quarter and Year ended March 31, 2025.

The above information is also available on the website of the Company at [www.spectrumfoodslimited.com](http://www.spectrumfoodslimited.com).

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

Website : www.spectrumfoodsLtd.com \* Email : salt@suryasalt.com

### STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH' 2025.

Particulars	(Rs. In Lacs)				
	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for the current period ended	Year to date figures for the previous year ended
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
(Refer Notes Below)	Audited*	Unaudited*	Audited*	Audited	Audited*
<b>1 Income from operation</b>					
(a) Net Sales/Income from operations	482.45	567.31	633.04	2,207.65	2,183.42
(b) Other operating Income					
<b>Total Income from Operations (net)</b>	482.45	567.31	633.04	2,207.65	2,183.42
<b>2. Expenses</b>					
(a) Cost of materials consumed	623.65	364.71	953.66	1,951.14	1,426.14
(b) Purchase of stock in Trade	-	-	-	-	-
(c) changes in inventories of finished goods,work in progress and stock in trade.	226.03	133.00	33.42	-	-
(d) Employee benefit expenses.	20.68	3.63	38.71	51.68	66.64
(e) Depreciation	22.49	22.49	27.20	89.95	101.14
(f) Other expenses	33.07	20.09	114.64	146.60	394.75
<b>Total Expenses</b>	925.92	543.92	1,167.63	2,239.37	1,988.67
<b>3. Profit/(Loss) from Operations before other income,finance costs and exceptional items (1-2)</b>	(443.47)	23.39	(534.59)	(31.71)	194.75
4. Other Income	25.08	0.02	21.51	48.72	25.39
<b>5. Profit/(Loss) from ordinary activities before finance costs &amp; Exceptional Items (3+4)</b>	(418.39)	23.41	(513.08)	17.01	220.14
6. Finance costs	3.07	0.90	1.42	6.19	6.13
<b>7. Profit/(loss) from ordinary activities after finance costs but before exceptional Items (5-6)</b>	(421.46)	22.51	(514.50)	10.82	214.01
8. Exceptional Items	-	-	-	-	-
<b>9. Profit(+)/Loss(-) from ordinary activities before Tax (7+8)</b>	(421.46)	22.51	(514.50)	10.82	214.01
10. Tax expenses	-	-	-	(1.55)	81.30
<b>11. Net Profit (+)/Loss(-) from Ordinary Activities after Tax (9-10)</b>	(421.46)	22.51	(514.50)	12.37	132.71
12. Extraordinary Item (net tax expenses)	-	-	-	-	-
<b>13. Net Profit(-)/Loss(-) for the period (11-12)</b>	(421.46)	22.51	(514.50)	12.37	132.71
14 Paid-up equity share capital(Face value of the share shall be indicated)	2,413.94	2,408.73	484.84	2,413.94	484.84
15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-
<b>16.i Earnings per share (of Rs.10/-each)(not annualised) :</b>					
(a) Basic	(1.75)	0.09	(10.61)	0.05	2.74
(b) Diluted	(1.75)	0.09	(10.61)	0.05	2.74
<b>16.ii Earnings per share (after extraordinary items) (of Rs.10/-each)(not annualised) :</b>					
(a) Basic	(1.75)	0.09	(10.61)	0.05	2.74
(b) Diluted	(1.75)	0.09	(10.61)	0.05	2.74
See accompanying note to the Financial Results					

- 1) The above audited Financial Results of the Company for the Quarter and year ended 31st March 2025 have been Reviewed by the Audit Committee and approved by the Board of Directors at its Meeting held on 29.05.2025
- 2) The audited financial results of Spectrum Foods Limited have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 ('The Act') read with the relevant rules thereunder and in terms of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3) The results of the Company for the quarter and year ended 31 March 2025 have been audited by the Statutory Auditor and they have issued an unmodified audit report on the same.
- 4) The Company operates in only Two Segment i.e. Salt & Wind Mill
- 5) The Figure of the previous period has been regrouped & rearranged, wherever necessary, to confirm to the Current Quarter Classification
- 6)The figures for quarter ended March 31, 2025 are balancing figures between the audited figures of the full financial year and the reviewed year-to-Date figures upto the 4th quarter of the financial year.



BY ORDER OF THE BOARD  
FOR SPECTRUM FOODS LIMITED

GIRDHAR SABOO  
MANAGING DIRECTOR  
DIN:-00364750

PLACE : JAIPUR  
DATE : 29.05.2025

## SPECTRUM FOODS LIMITED

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Website : www.spectrumfoodsltd.com \* Email : salt@suryasalt.com

### Statement of Assets and Liabilities

Standalone Statement of Assets and Liabilities	As at (Current Year end)	As at (Previous year end)
Particulars	31.03.2025	31.03.2024
	Audited	Audited
<b>A. ASSETS</b>		
<b>1. Non-Current Assets</b>		
(a) Fixed Assets	1,699.98	982.88
(b) Non-current Investment	231.93	17.62
(c) Long term Loans & Advances	-	-
(d) Other Non Current Assets	46.26	33.81
(e) Other Financial assets	1,300.00	
<b>Sub-total-non current assets</b>	<b>3,278.17</b>	<b>1,034.31</b>
<b>2. Current Assets</b>		
(a) Inventories	130.38	206.48
(b) Trade Receivables	430.27	108.70
(c) Cash and Cash equivalents	646.50	40.34
(d) Short-term loans and advances	-	-
(e) Other current assets	376.15	4.77
<b>Sub-total-current Assets</b>	<b>1,583.30</b>	<b>360.29</b>
<b>Total Assets</b>	<b>4,861.47</b>	<b>1,394.60</b>
<b>B. EQUITY AND LIABILITIES</b>		
<b>1. Shareholder's funds</b>		
(a) Share Capital	2,413.94	484.84
(b) Reserve and Surplus	1,588.57	(352.89)
<b>Sub-total - Shareholder's funds</b>	<b>4,002.51</b>	<b>131.95</b>
<b>2. Non-current liabilities</b>		
(a) Long-term borrowings	76.56	96.56
(b) Deferred tax liabilities (Net)	151.25	158.43
<b>Sub-total Non-current liabilities</b>	<b>227.81</b>	<b>254.99</b>
<b>3. Current liabilities</b>		
(a) Short-term borrowings	-	79.37
(b) Trade Payable	39.10	27.41
(c) Other Current liabilities	568.04	828.09
(d) Short-term Provisions	24.01	72.79
<b>Sub-total - Current liabilities</b>	<b>631.15</b>	<b>1,007.66</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>4,861.47</b>	<b>1,394.60</b>

BY ORDER OF THE BOARD  
FOR SPECTRUM FOODS LIMITED

  
  
**GIRDHAR SABOO**  
**MANAGING DIRECTOR**  
**DIN:-00364750**

PLACE : JAIPUR  
DATE : 29.05.2025

**SPECTRUM FOODS LIMITED**

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(Rs In Lacs)

SEGMENT REPORTING UNDER REGULATION 33 OF THE SEBI [LISTING OBLIGATION AND DISCLOSURE REQUIRMENTS] REGULATIONS 2015 FOR THE QUARTER ENDED 31ST MARCH-2025						
Particulars		Quarter ended			Year Ended	
Date of start of reporting period		01.01.2024	01.10.2023	01.01.2023	01.4.2023	01.04.2022
Date of end of reporting period		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
Whether accounts are audited or unaudited		Audited	Un-Audited	Audited	Audited	
Nature of report standalone or consolidated		Standalone	Standalone	Standalone	Standalone	
<b>1</b>	<b>Segment Revenue</b>					
	(net sale/income from each segment should be disclosed)					
1	SALT MANUFACTURING/TRADING	483.10	551.94	552.27	2,107.47	2,019.68
2	POWER GENERATION	19.35	15.37	17.68	100.18	100.64
3	SHARES TRADING	-	-	63.10	-	63.10
	<b>Total segment revenue</b>	<b>482.45</b>	<b>567.31</b>	<b>633.05</b>	<b>2,207.65</b>	<b>2,183.42</b>
	Less: Inter segment revenue	-	-	-	-	-
	Revenue from operations	482.45	567.31	633.05	2,207.65	2,183.42
<b>2</b>	<b>Segment Result</b>					
	Profit (+) / Loss (-) before tax and interest from each segment					
1	SALT MANUFACTURING/TRADING	(437.74)	33.73	(512.48)	(27.13)	164.55
2	POWER GENERATION	19.35	(10.32)	16.66	44.14	72.84
3	SHARES TRADING	-	-	(17.25)	-	(17.25)
	<b>Total Profit before tax</b>	<b>(418.39)</b>	<b>23.41</b>	<b>(513.07)</b>	<b>17.01</b>	<b>220.14</b>
	i. Finance cost	3.07	0.90	1.43	6.19	6.13
	ii. Other unallocable expenditure net off unallocable income	-	-	-	-	-
	<b>Profit before tax</b>	<b>(421.46)</b>	<b>22.51</b>	<b>(514.50)</b>	<b>10.82</b>	<b>214.01</b>
<b>3</b>	<b>Segment Assets</b>					
1	SALT MANUFACTURING/TRADING	-	-	-	-	-
2	POWER GENERATION	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4</b>	<b>Segment Liabilities</b>					
1	SALT MANUFACTURING/TRADING	-	-	-	-	-
2	POWER GENERATION	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

PLACE : JAIPUR  
 DATE : 29.05.2025

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CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025

(Rs. in Lakhs)

	Particulars	For the Year ended March 31, 2025	For the year ended March 31, 2024
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net profit before tax and extraordinary items	12.37	132.71
	Adjustments for:		
	Finance Cost	6.19	6.13
	Exceptional cost_Prel.exp.w/o.	-	-
	Deferred tax	(7.17)	8.51
	Income tax	5.62	72.79
	Depreciation and amortisation expense	89.95	101.14
	<b>Operating profit / (loss) before working capital changes</b>	<b>106.96</b>	<b>321.28</b>
	<b>Changes in working capital:</b>		
	<b>Change in Current Liabilities</b>		
	Increase /( Decrease) in Trade Payables	11.69	(556.63)
	Increase /( Decrease) in Borrowings	(79.38)	79.38
	Increase /( Decrease) in Other financial liabilities	-	-
	Increase /( Decrease) in Other current liabilities	(260.05)	314.62
	Increase /( Decrease) in Other Non-current liabilities	-	-
	Increase /( Decrease) in Provisions (except IT)	(48.78)	47.04
	<b>Total</b>	<b>(376.52)</b>	<b>(115.59)</b>
	<b>Change in current Assets</b>		
	(Increase)/Decrease in Inventory	76.10	(14.12)
	(Increase)/Decrease in Trade receivables	(321.57)	18.42
	(Increase)/Decrease in Others current financial assets	(371.38)	72.77
	(Increase)/Decrease in Other current assets	(12.44)	(2.32)
	(Increase) / Decrease in Non current Financial Assets	(1,514.31)	123.67
	<b>Total</b>	<b>(2,143.60)</b>	<b>198.42</b>
	<b>Net change</b>	<b>(2,413.16)</b>	<b>404.11</b>
	<b>CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES</b>	<b>(2,413.16)</b>	<b>404.11</b>
	Less: Taxes paid	1.55	72.79
	<b>NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES</b>	<b>(2,414.71)</b>	<b>331.32</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	(Increase) / Decrease in Long Term Loans & Advances	-	-
	Purchase of Fixed Assets	(811.13)	277.34
	(Increase)/decrease to deferred tax	-	-
	Proceeds From Sales/written off of Fixed Assets	-	-
	<b>NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES</b>	<b>(811.13)</b>	<b>277.34</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Procurement of Capital fund	3,858.20	-
	Repayment of Borrowings	(20.00)	19.43
	Capital Subsidy under TUF	-	-
	Interest paid	(6.19)	6.14
	<b>NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES</b>	<b>3,832.01</b>	<b>25.57</b>
	<b>NET INCREASE / (DECREASE) IN CASH &amp; CASH EQUIVALENTS</b>	<b>606.16</b>	<b>28.41</b>
	<b>Cash and Cash equivalents at beginning period</b>	<b>40.34</b>	<b>-</b>
	<b>Cash and Cash equivalents at end of period</b>	<b>646.50</b>	<b>28.41</b>
<b>D.</b>	<b>Cash and Cash equivalents comprise of</b>		
	Cash on hand	2.40	0.39
	<b>Balances with banks</b>		
	In current accounts	644.10	39.95
	<b>Total</b>	<b>646.50</b>	<b>40.34</b>

This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by Accounting Standard - 3 (revised) "Cash Flow Statements"

Place:- Jaipur

Date:-29.05.2025



BY ORDER OF THE BOARD  
FOR SPECTRUM FOODS LIMITED

GIRDHAR SABOO  
MANAGING DIRECTOR  
DIN:-00364750



**Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.**

**TO THE BOARD OF DIRECTORS OF SPECTRUM FOODS LIMITED  
REPORT ON THE AUDIT OF THE FINANCIAL RESULTS**

**Opinion**

We have audited the accompanying quarterly financial results of Spectrum Foods Limited ('the Company') for the quarter ended March 31, 2025 and the year to date results for the period from April 01, 2024 to March 31, 2025 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2025 as well as year to date results for the period from April 01, 2024 to March 31, 2025.

**Basis for Qualified Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





### **Management's Responsibilities for the Audited Financial Results**

This Quarterly and Year to Date Financial Result has been prepared on the basis of the Audited financial statements.

The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting





material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.





**Other Matters**

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year -to-date figures up to the third quarter of the current financial year, which were subject to a limited review by us, as required under the Listing Regulations.

**For M/s R.P. Khandelwal & Associates**  
**Chartered Accountant**  
**(Firm Registration No. 001795C)**

**Place: JAIPUR**  
**Date: 29.05.2025**



  
**(Ronak Khandelwal)**  
**Partner**  
**(Membership No.423822)**  
**UDIN-25423822BBIKSZ2587**