

# 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: 12.11.2025

To  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street  
Mumbai-400001

BSE Scrip code: 531982

Subject: Outcome of the Board Meeting held on Wednesday, 12<sup>th</sup> November, 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 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 Wednesday, November 12, 2025 at 04:30 P.M. and concluded at 05:25 P.M. interalia to receive, consider and take on record the following:

1. Considered and approved the Unaudited Financial Results for the Second Quarter and Half Year ended on September 30, 2025.
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 on September 30, 2025.
3. We refer to the outcome of the Board meeting of the Company held on 05.09.2025 in which the Board of Directors of the Company approved, inter-alia, the forfeiture of 205,038 equity shares of the Company.

Subsequently, at the present meeting of the Board of Directors, the Board has now approved a revision of the forfeiture to 206,326 equity shares of the Company. All other terms of the forfeiture resolution remain unchanged.

This revision is being disclosed to update the market and pursuant to Regulation 30 of the SEBI (LODR) Regulations, 2015.

# 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

4. Appointment of Mrs. Payal Singh (Membership No. A47698) as Company Secretary cum Compliance Officer of the Company
5. Resignation of Ms. Prerna Sharma from the post of Company Secretary cum Compliance Officer.

The details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015 w.r.t. Appointment of Company Secretary of listed entity are enclosed in Annexure I.

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

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

## Annexure I

Details under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 read along SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015

Sr. No.	Details of Events	Details of Change
1.	Name	Mrs. Payal Singh
2.	Reason for change viz. appointment, Resignation, removal, death or otherwise	Appointment
3.	Date of appointment/cessation (as applicable) & term of appointment	12 <sup>th</sup> November, 2025
4.	Brief Profile (in case of appointment)	Payal Singh is qualified company Secretary from Institute of Company Secretary of India (ICSI).
5.	Disclosure of relationship between directors (in case of appointment of a director)	Not Applicable

*Handwritten signature*





# 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

Details under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 read along SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015

Sr. No.	Details of Events	Details of Change
1.	Name	Ms. Perna Sharma
2.	Reason for change viz. appointment, Resignation, removal, death or otherwise	Resignation
3.	Date of appointment/cessation (as applicable) & term of appointment	W.e.f. 12 <sup>th</sup> November 2025
4.	Brief Profile (in case of Resignation)	Perna is qualified company Secretary from Institute of Company Secretary of India (ICSI).
5.	Disclosure of relationship between directors (in case of appointment of a director)	Not Applicable

*Chidman Sharma*





# 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 Half Year ended-30.09.2025

(Rs. In Lacs)

		Quarter Ended			Half Year Ended		Year Ended
		01.07.2025	01.04.2025	01.07.2024	01.04.2025	01.04.2024	
A	Date of start of reporting period	01.07.2025	01.04.2025	01.07.2024	01.04.2025	01.04.2024	01.04.2024
B	Date of end of reporting period	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	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	765.73	719.11	600.74	1,484.84	1,157.89	2,207.65
	Other income	-	-	23.62	-	23.62	48.72
	<b>Total Revenue</b>	<b>765.73</b>	<b>719.11</b>	<b>624.36</b>	<b>1,484.84</b>	<b>1,181.51</b>	<b>2,256.37</b>
2	Expenses						
(a)	Cost of materials consumed	391.10	687.25	550.71	1,078.35	962.78	1,951.14
(b)	Purchase of stock in trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	174.90	(174.90)	(130.05)	-	(359.03)	-
(d)	Employee benefit expense	3.70	8.40	7.95	12.10	27.36	51.68
(e)	Finance costs	0.52	0.65	2.22	1.17	2.22	6.19
(f)	Depreciation and amortisation expense	19.21	19.21	22.48	38.42	44.97	89.95
(g)	Total other expenses	21.22	29.50	(20.19)	50.72	93.44	146.60
	<b>Total expenses</b>	<b>610.65</b>	<b>570.11</b>	<b>433.12</b>	<b>1,180.76</b>	<b>771.74</b>	<b>2,245.56</b>
3	Profit before tax	155.08	149.00	191.24	304.08	409.77	10.82
4	Tax Expense	-	-	-	-	-	(1.55)
	Current tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
5	Net profit (Loss) for the period	155.08	149.00	191.24	304.08	409.77	12.37
6	Other Comprehensive Income, net of tax	-	-	-	-	-	-
7	Total comprehensive income	155.08	149.00	191.24	304.08	409.77	12.37
8	Details of equity share capital						
	Paid-up equity share capital	2,413.94	2,413.94	2,408.73	2,408.73	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	0.64	0.62	0.79	1.26	1.70	0.05
	Diluted	0.64	0.62	0.79	1.26	1.70	0.05

FOR SPECTRUM FOODS LIMITED

*Girdhar Saboo*

GIRDHAR SABOO

MANAGING DIRECTOR

DIN :-00364150



Date:-12.11.2025

Place:-JAIPUR

### Notes:-

- The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board in its meeting held on 12.11.2025
- 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 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.
- Further for the previous periods have been regrouped/reclassified 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 (Rs. In Lacs)

STATEMENT OF ASSETS & LIABILITIES		
Particulars	30th September 2025 Un-Audited	31st March 2025 Audited
<b>A. ASSETS</b>		
<b>1. Non-Current Assets</b>		
(a) Fixed Assets	2,145.60	1,699.98
(b) Non-current Investment	216.84	231.93
(c) Long term Loans & Advances	-	-
(d) Other Non Current Assets	46.25	46.26
(e) Other Financial Assets	-	1,300.00
<b>Sub-total-non current assets</b>	<b>2,408.69</b>	<b>3,278.17</b>
<b>2. Current Assets</b>		
(a) Inventories	457.26	130.38
(b) Trade Receivables	448.32	430.27
(c) Cash and Cash equivalents	(28.68)	646.50
(d) Short-term loans and advances	1,687.73	-
(e) Other current assets	-	376.15
<b>Sub-total-current Assets</b>	<b>2,564.63</b>	<b>1,583.30</b>
<b>Total Assets</b>	<b>4,973.32</b>	<b>4,861.47</b>
<b>B. EQUITY AND LIABILITIES</b>		
<b>1. Shareholder's funds</b>		
(a) Share Capital	2,413.94	2,413.94
(B) Right Issued	-	-
(C) Reserve and Surplus	1,891.10	1,588.57
<b>Sub-total - Shareholder's funds</b>	<b>4,305.04</b>	<b>4,002.51</b>
<b>2. Non-current liabilities</b>		
(a) Long-term borrowings	64.85	76.56
(b) Deferred tax liabilities (Net)	158.44	151.25
<b>Sub-total Non-current liabilities</b>	<b>223.29</b>	<b>227.81</b>
<b>3. Current liabilities</b>		
(a) Short-term borrowings	-	-
(b) Trade Payable	157.50	39.10
(c) Other Current liabilities	269.11	568.04
(d) Short-term Provisions	18.38	24.01
<b>Sub-total - Current liabilities</b>	<b>444.99</b>	<b>631.15</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>4,973.32</b>	<b>4,861.47</b>

0.00

FOR SPECTRUM FOODS LIMITED

*Girdhar Saboo*

GIRDHAR SABOO

MANAGING DIRECTOR

DIN:-00364750



Date:-12.11.2025

Place:-JAIPUR



# 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

(Rs. In Lacs)

Segment wise Revenue, Results and Capital Employed							
Particulars		Quarter ended			Half Year Ended		Year Ended
Date of start of reporting period		01-07-2025	01.04.2025	01.07.2024	01.04.2025	01.04.2024	01-04-2024
Date of end of reporting period		30-09-2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	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
<b>1</b>	<b>Segment Revenue</b>						
	(net sale/income from each segment should be disclosed)						
1	SALT MANUFACTURING/TRADING	725.95	684.15	565.39	1,410.10	1,092.43	2,107.47
2	POWER GENERATION	39.78	34.96	35.35	74.74	65.46	100.18
3	SHARES TRADING	-	-	-	-	-	-
	Total segment revenue	765.73	719.11	600.74	1,484.84	1,157.89	2,207.65
	Less: Inter segment revenue	-	-	-	-	-	-
	Revenue from operations	765.73	719.11	600.74	1,484.84	1,157.89	2,207.65
<b>2</b>	<b>Segment Result</b>						
	Profit (+) / Loss (-) before tax and interest from each segment						
1	SALT MANUFACTURING/TRADING	122.62	133.94	172.92	256.56	376.88	(27.13)
2	POWER GENERATION	32.98	15.71	20.54	48.69	35.11	44.14
3	SHARES TRADING	-	-	-	-	-	-
	Total Profit before tax	155.60	149.65	193.46	305.25	411.99	17.01
	i. Finance cost	1.17	-	2.22	1.17	2.22	6.19
	ii. Other unallocable expenditure net of	(0.65)	0.65	-	-	-	-
	Profit before tax	155.08	149.00	191.24	304.08	409.77	10.82
	Tax	-	-	-	-	-	-
	Profit/Loss after Tax	155.08	149.00	191.24	304.08	409.77	10.82
<b>3</b>	<b>Segment Assets</b>						
1	SALT MANUFACTURING/TRADING	-	-	-	-	-	-
2	POWER GENERATION	-	-	-	-	-	-
3	SHARES TRADING	-	-	-	-	-	-
	Total	-	-	-	-	-	-
<b>4</b>	<b>Segment Liabilities</b>						
1	SALT MANUFACTURING	-	-	-	-	-	-
2	POWER GENERATION	-	-	-	-	-	-
3	SHARES TRADING	-	-	-	-	-	-
	Total capital employed	-	-	-	-	-	-

Date:-12.11.2025

Place:-JAIPUR

FOR SPECTRUM FOODS LIMITED

  
**GIRDHAR SABOO**  
 MANAGING DIRECTOR  
 DIN: 00364750



SPECTRUM FOODS LIMITED  
CIN: L15499RJ1994PLC008016  
CASH FLOW STATEMENT FOR QUARTER AND HALF YEAR ENDED-30.09.2025

(Rs. in Lacs)

Particulars	Un-Audited 30.09.2025	For the year ended March 31, 2025
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before tax and extraordinary items	304.08	12.37
Adjustments for:		
Interest Received	1.07	-
Finance Cost	-	6.19
Exceptional cost_Prel.exp.w/o.	-	-
Deferred tax	-	(7.17)
Income tax	-	5.62
Depreciation and amortisation expense	38.42	89.95
<b>Operating profit / (loss) before working capital changes</b>	<b>343.57</b>	<b>106.96</b>
<b>Changes in working capital:</b>		
<b>Change in Current Liabilities</b>		
Increase /( Decrease) in Trade Payables	118.40	11.69
Increase /( Decrease) in Borrowings	-	(79.38)
Increase /( Decrease) in Other financial liabilities	-	-
Increase /( Decrease) in Other current liabilities	(298.92)	(260.05)
Increase /( Decrease) in Other Non-current liabilities	-	-
Increase /( Decrease) in Provisions (except IT)	-	(48.78)
<b>Total</b>	<b>(180.52)</b>	<b>(376.52)</b>
<b>Change in current Assets</b>		
(Increase)/Decrease in Inventory	(326.88)	76.10
(Increase)/Decrease in Trade receivables	(18.04)	(321.57)
(Increase)/Decrease in Others current financial assets	1,300.00	(371.38)
(Increase)/Decrease in Other current assets	(1,311.57)	(12.44)
(Increase) / Decrease in Non current Financial Assets	15.08	(1,514.31)
<b>Total</b>	<b>(341.41)</b>	<b>(2,143.60)</b>
<b>Net change</b>	<b>(178.36)</b>	<b>(2,413.16)</b>
<b>CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES</b>	<b>(178.36)</b>	<b>(2,413.16)</b>
Less: Taxes paid	-	1.55
<b>NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES</b>	<b>(178.36)</b>	<b>(2,414.71)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
(Increase) / Decrease in Long Term Loans & Advances	-	-
Purchase of Fixed Assets	-	(811.13)
(Increase)/decrease to CWIP	(541.08)	-
Proceeds From Sales/written off of Fixed Assets	-	-
(Purchase)/ Sale of Investments	57.04	-
<b>NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES</b>	<b>(484.04)</b>	<b>(811.13)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceed from Share Capital/ Share Application Money	(11.70)	3,858.20
Procurement of Borrowings	-	-
Repayment of Borrowings	-	(20.00)
Capital Subsidy under TUF	-	-
Interest paid	(1.07)	(6.19)
Interest Received	-	-
<b>NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES</b>	<b>(12.77)</b>	<b>3,832.01</b>
<b>NET INCREASE / (DECREASE) IN CASH &amp; CASH EQUIVALENTS</b>	<b>(675.17)</b>	<b>606.17</b>
<b>Cash and Cash equivalents at beginning period</b>	<b>646.50</b>	<b>40.34</b>
<b>Cash and Cash equivalents at end of period</b>	<b>(28.67)</b>	<b>646.51</b>
<b>D. Cash and Cash equivalents comprise of</b>		
Cash on hand	-	2.40
<b>Balances with banks</b>		
In current accounts	(28.67)	644.10
<b>Total</b>	<b>(28.67)</b>	<b>646.50</b>

Date:-12.11.2025  
Place:-JAIPUR

FOR SPECTRUM FOODS LIMITED

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





**Limited Review Report on unaudited standalone financial results Spectrum Foods Limited for the quarter ended 30<sup>th</sup> September 2025 and year to date results for the period from 01<sup>st</sup> April 2025 to 30<sup>th</sup> September 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended:**

To  
The Board of Directors  
Spectrum Foods Limited

We have reviewed the accompanying statement of unaudited financial results of M/s **Spectrum Foods Limited** for the period ended 30<sup>th</sup> September, 2025. 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.

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").

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)



R.P. Khandelwal  
Partner  
(Membership No.071002)

UDIN- 25071002BMKPU R3 524

Place: Jaipur  
Date: 12.11.2025