

# 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

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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
<b>4. Other Income</b>	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
<b>6. Finance costs</b>	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
<b>8. Exceptional Items</b>	-	-	-	-	-
<b>9. Profit/(+)/Loss(-) from ordinary activities before Tax (7+8)</b>	(421.46)	22.51	(514.50)	10.82	214.01
<b>10. Tax expenses</b>	-	-	-	(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
<b>12. Extraordinary Item (net tax expenses)</b>	-	-	-	-	-
<b>13. Net Profit(-)/Loss(-) for the period (11-12)</b>	(421.46)	22.51	(514.50)	12.37	132.71
<b>14. Paid-up equity share capital(Face value of the share shall be indicated)</b>	2,413.94	2,408.73	484.84	2,413.94	484.84
<b>15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	-	-	-	-	-
<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



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## 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

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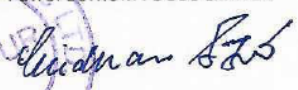
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(Rs In Lacs)

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	-	-	-	-	-
	<b>Revenue from operations</b>	<b>482.45</b>	<b>567.31</b>	<b>633.05</b>	<b>2,207.65</b>	<b>2,183.42</b>
<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>

PLACE : JAIPUR  
DATE : 29.05.2025

FOR SPECTRUM FOODS LIMITED  
  
GIRDHAR SABOO  
MANAGING DIRECTOR  
DIN: 00364750

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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 Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
Board of Directors  
Spectrum Foods Limited.

We have audited the quarterly financial results of Spectrum Foods Limited. for the quarter ended 31<sup>st</sup> March, 2025 and the year to date results for the period 01<sup>st</sup> April, 2024 to 31<sup>st</sup> March, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by SEBI Circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016.

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for interim Financial Reporting (Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by SEBI Circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016 in this regard; and
- (ii) Give a true and fare view of the net profit/ loss and other financial information for the quarter ended 31<sup>st</sup> March, 2025 as well as the year to date results for the period from 01<sup>st</sup> April 2024 to 31<sup>st</sup> March, 2025.

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

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

Place: Jaipur  
Date: 29.05.2025

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