

SPECTRUM FOODS LIMITED

Regd. Office: L-5, B-2, Krishna Marg, C-Scheme, Jaipur-302001 Rajasthan (INDIA).
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CIN : L15499RJ1994PLC008016

Date: 14.08.2018

Ref: SFL/JPR/2018/13

The Manager,
Department of Corporate Services,
Bombay Stock Exchange Limited
PJ Tower, Dalal Street
Mumbai 400 001

Sub: Outcome of Board Meeting.

Ref: Scrip Code 531982

Dear Sir,

With reference to the subject matter we are hereby submitting the outcome of meeting of 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 Tuesday ,14th August, 2018 at 02:30 p.m. interalia to receive, consider and take on record the following:

1. Considered and approved and taken on record the Unaudited quarterly financial results of the company for the quarter ended 30.06.2018.
2. Considered and taken on record the Limited Review Report given by the Statutory Auditors the company for the quarter ended 30.06.2018.
3. Fixed the date, place and time for 24th Annual General Meeting (AGM) of the company and authorization for drafting of notice of the ensuing AGM.

Kindly take the same on record.

Thanking you
Yours Truly

For Spectrum Foods Limited


V. P Gagrani
(Compliance Officer)

SPECTRUM FOODS LIMITED

Un-Audited Financial Results for Quarter ended 30.06.2018

Sr. no.	Particulars	Quarter ended			Year Ended
		01-04-2018	01-01-2018	01-04-2017	01-04-2017
		30-06-2018	31-03-2018	30-06-2017	31-03-2018
		Unaudited	Audited	Unaudited	Audited
		Standalone	Standalone	Standalone	Standalone
1	Revenue From Operations				
	Revenue from operations	298.610	216.270	302.282	805.900
	Other income	0.460	25.970	0.987	32.910
	Total Revenue	299.070	242.240	303.269	838.810
2	Expenses				
(a)	Cost of materials consumed	89.240	107.160	62.640	224.470
(b)	Purchases of stock-in-trade	0.000	0.000	0.000	0.000
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	23.170	-59.280	83.190	46.400
(d)	Employee benefit expense	17.120	22.030	13.820	63.130
(e)	Finance costs	32.740	32.643	35.287	133.230
(f)	Depreciation and amortisation expense	59.350 *	55.445	63.250	245.470
(g)	other expenses	88.465	128.500	51.030	288.700
	Total expenses	310.085	286.498	309.217	1001.400
3	Profit before exceptional and tax	-11.015	-44.258	-5.948	-162.590
4	Exceptional items	0.000	0.000	0.000	0.000
5	Profit before tax	-11.015	-44.258	-5.948	-162.590
6	Tax Expense	0.000	0.000	0.000	0.000
	Current tax	0.000	0.000	0.000	8.150
	Deferred tax	0.000	0.000	0.000	13.384
	Total tax expenses	0.000	0.000	0.000	21.534
7	Net Profit/Loss for the period	-11.015	-44.258	-5.948	-184.124
8	Other comprehensive income/loss	0.000	0.000	0.000	0.000
9	Total profit/Loss for the period(7+8)	-11.015	-44.258	-5.948	-184.124
10	Paid-up equity share capital	484.840	484.840	484.840	484.840
11	Face value of equity share capital	10.000	10.000	10.000	10.000
12	Earnings per share from continuing operations				
	Basic	-0.023	-0.091	-0.012	-0.380
	Diluted	-0.023	-0.091	-0.012	-0.380

For Spectrum Foods Limited
For Spectrum Foods Ltd.

Girdhar Saboo
Girdhar Saboo

Managing Director **Director**

Notes:

1. The above Financial results have been reviewed by the Audit Committee and thereafter approved by the Board in its meeting held on 14th August, 2018.
2. The statutory Auditors have carried out the limited review of the financial results for the quarter ended 30th June, 2018 as required under Regulation 33 of SEBI (LODR), Regulations, 2015.
3. The company have adopted Companies (Indian Accounting Standards) 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, 2015 and SEBI Circular no. CIR/CFD/FAC/62/2016 dated 05th July, 2016, from 01st April, 2017.
4. 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.
5. Assets and liabilities used in the company's business are not identified to any of the reportable segments as these are used interchangeably between segments. The management believes that it is not practicable to provide segment disclosures relating to capital employed since a meaningful segregation of the available data is onerous.
6. Further for the previous periods have been regrouped/reclassified wherever considered necessary.

Spectrum Foods Limited

Unaudited Financial Results for Quarter ended 30.06.2018

Segment wise Revenue, Results and Capital Employed					
Particulars		Quarter ended			Year ended
Date of start of reporting period		01-04-2018	01-01-2018	01-04-2017	01-04-2017
Date of end of reporting period		30-06-2018	31-03-2018	30-06-2017	31-03-2018
Whether accounts are audited or unaudited		Unaudited	Audited	Unaudited	Audited
Nature of report standalone or consolidated		Standalone	Standalone	Standalone	Standalone
1	Segment Revenue				
	(net sale/income from each segment should be disclosed)				
1	SALT TRADING	237.380	197.200	241.332	669.260
2	POWER GENERATION	61.230	19.070	60.950	136.640
	Total segment revenue	298.610	216.270	302.282	805.900
	Less: Inter segment revenue	0.000	0.000	0.000	0.000
	Revenue from operations	298.610	216.270	302.282	805.900
2	Segment Result				
	Profit (+) / Loss (-) before tax and interest from each segment				
1	SALT TRADING	-10.555	-46.708	-9.364	-121.670
2	POWER GENERATION	32.740	9.123	39.690	59.400
	Total Profit before tax	22.185	-37.585	30.326	-62.270
	i. Finance cost	32.740	32.643	35.287	133.230
	ii. Other unallocable expenditure net off unallocable income	0.460	-25.970	0.987	-32.910
	Profit before tax	-11.015	-44.258	-5.948	-162.590
3	Capital Employed				
	(Segment Asset - Segment Liabilities)				
1	SALT TRADING	0.000	0.000	0.000	0.000
2	POWER GENERATION	0.000	0.000	0.000	0.000
	Total capital employed	0.000	0.000	0.000	0.000

For Spectrum Foods Limited
For Spectrum Foods Ltd

Girdhar Saboo
Managing Director

CHOUDHARY GUPTA & CO.

CHARTERED ACCOUNTANTS

T-4, Jeevan Vihar Complex

Panch Batti, M.I. Road

Jaipur(Raj.)-302001

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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 of **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 30th June, 2018. 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. Company has adopted Companies (Indian Accounting Standards) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013 for the Financial Year Commencing from 01st April, 2017 and accordingly, the statement has been prepared by the Company's Management in compliance with IND AS. Our responsibility is to issue a report on the statement, based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 Choudhary Gupta & Co.

Chartered Accountant

(Firm Registration No. 003165C)


Ram Babu Gupta

(Membership No. 072138)



Date : 14-Aug-2018