

SPECTRUM FOODS LIMITED

L-5, B-II, KRISHNA MARG, C-SCHEME, JAIPUR, RAJASTHAN (INDIA)
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CIN No : L15499RJ1994PLC008016

Date: 14.03.2018

Ref: SFL/JPR /2018/05

To,
The Manager,
Department of corporate services
Bombay Stock Exchange
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Kala Ghoda, Fort,
Mumbai, Maharashtra-400001

Reg.: Submission of revised unaudited financial results for the quarter ended 31.12.2017.

Ref: Scrip code 531982

Dear Sir,

With reference to above, it is to inform you that company is re-submitting the Unaudited Financial Results for the quarter ended 31st December, 2017 as there were some clerical mistakes in figures of the earlier results. Hence, we are submitting the revised unaudited Financial Results with all the corrections.

This is for your information and record.

Inconvenience caused is deeply regretted.

Thanking you

**Yours Faithfully
For Spectrum Foods Limited**


**Sanjay Sarna
(Director)**

Spectrum Foods Limited

Unaudited Financial Results for Quarter ended 31.12.2017

		Quarter ended			Nine months Ended		Year Ended
		01-10-2017	01-10-2016	01-07-2017	01-04-2017	01-04-2016	01-04-2016
A	Date of start of reporting period	01-10-2017	01-10-2016	01-07-2017	01-04-2017	01-04-2016	01-04-2016
B	Date of end of reporting period	31-12-2017	31-12-2016	30-09-2017	31-12-2017	31-12-2016	31-03-2017
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	127.420	257.640	156.990	586.692	515.050	845.936
	Other income	2.090	0.400	0.950	4.027	100.990	16.658
	Total Revenue	129.510	258.040	157.940	590.719	616.040	862.594
2	Expenses						
(a)	Cost of materials consumed	29.420	91.200	25.250	117.310	217.940	279.292
(b)	Purchase of stock in trade	0.000	0.000	0.000	0.000	0.000	8.652
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-20.730	15.856	43.220	105.680	0.115	-22.420
(d)	Employee benefit expense	15.030	11.270	12.250	41.100	34.500	76.473
(e)	Finance costs	31.740	32.400	33.560	100.587	131.630	168.978
(f)	Depreciation and amortisation expense	63.540	41.360	63.235	190.025	127.012	257.580
(g)	Total other expenses	33.230	60.380	15.940	100.200	156.230	272.525
	Total expenses	152.230	252.466	193.455	654.902	667.427	1041.080
3	Profit before exceptional and extraordinary items and tax	-22.720	5.574	-35.515	-64.183	-51.387	-178.486
4	Exceptional items	0.000	0.000	0.000	0.000	0.000	0.000
5	Profit before extraordinary items and tax	-22.720	5.574	-35.515	-64.183	-51.387	-178.486
6	Extraordinary items	0.000	0.000	0.000	0.000	0.000	0.000
7	Profit before tax	-22.720	5.574	-35.515	-64.183	-51.387	-178.486
8	Tax Expense	0.000	0.000	0.000	0.000	0.000	0.000
	Current tax	0.000	0.000	0.000	0.000	0.000	0.000
	Deferred tax	0.000	0.000	0.000	0.000	0.000	0.000
9	Net Profit Loss for the period from continuing operations	-22.720	5.574	-35.515	-64.183	-51.387	-178.486
10	Profit (loss) from discontinuing operations before tax	0.000	0.000	0.000	0.000	0.000	0.000
11	Tax expense of discontinuing operations	0.000	0.000	0.000	0.000	0.000	0.000
12	Profit (loss) from discontinuing operation after tax	0.000	0.000	0.000	0.000	0.000	0.000
13	Net profit (Loss) for the period	-22.720	5.574	-35.515	-64.183	-51.387	-178.486
14	Other Comprehensive Income, net of tax	0.000	0.000	0.000	0.000	0.000	0.000
15	Total comprehensive income	-22.720	5.574	-35.515	-64.183	-51.387	-178.486
16	Details of equity share capital						
	Paid-up equity share capital	484.840	484.840	484.840	484.840	484.840	484.840
	Face value of equity share capital	10.000	10.000	10.000	10.000	10.000	10.000
17	Earnings per equity share						
	Basic	-0.469	0.115	-0.733	-1.324	-1.060	-3.681
	Diluted	0.000	0.115	-0.733	0.000	-1.060	-3.681

FOR SPECTRUM FOODS LIMITED

Girdhar Saboo

GIRDHAR SABOO

MANAGING DIRECTOR

mg Director

Notes:

- The above Financial results have been reviewed by the Audit Committee and thereafter approved by the Board in its meeting held on 13.02.2018.
- These results have been prepared in accordance with the 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.
- 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.
- Further for the previous periods have been regrouped/reclassified wherever considered necessary.

Spectrum Foods Limited

Unaudited Financial Results for Quarter ended 31.12.2017

Segment wise Revenue, Results and Capital Employed						
Particulars	Quarter ended			Nine Months Ended		Year ended
Date of start of reporting period	01-10-2017	01-10-2016	01-07-2017	01-04-2017	01-04-2016	01-04-2016
Date of end of reporting period	31-12-2017	31-12-2016	30-09-2017	31-12-2017	31-12-2016	31-03-2017
Whether accounts are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
1 Segment Revenue						
(net sale/income from each segment should be disclosed)						
1 SALT TRADING	113.400	244.370	114.380	470.967	515.050	719.730
2 POWER GENERATION	14.020	13.270	42.610	115.725	98.900	126.190
Total segment revenue	127.420	257.640	156.990	586.692	613.950	845.920
Less: Inter segment revenue	0.000	0.000	0.000	0.000	0.000	0.000
Revenue from operations	127.420	257.640	156.990	586.692	613.950	845.920
2 Segment Result						
Profit (+) / Loss (-) before tax and interest from each segment						
1 SALT TRADING	17.250	44.304	-23.485	-16.055	45.940	-63.887
2 POWER GENERATION	-10.320	-6.73	20.580	48.432	32.213	37.713
Total Profit before tax	6.930	37.574	-2.905	32.377	78.153	-26.174
i. Finance cost	31.740	32.4	33.560	100.587	131.630	168.970
ii. Other unallocable expenditure net off unallocable income	-2.090	-0.400	-0.950	-4.027	-2.090	-16.658
Profit before tax	-22.720	5.574	-35.515	-64.183	-51.387	-178.486
3 Capital Employed						
(Segment Asset - Segment Liabilities)						
1 SALT TRADING	0.000	0.000	0.000	0.000	0.000	0.000
2 POWER GENERATION	0.000	0.000	0.000	0.000	0.000	0.000
Total capital employed	0.000	0.000	0.000	0.000	0.000	0.000

FOR SPECTRUM FOODS LIMITED
Girdhar Saboo
GIRDHAR SABOO
MANAGING DIRECTOR