

SPECTRUM FOODS LIMITED

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

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Ref: SFL/JPR/2016/20

Date: 13.08.2016

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

Reg.: Outcome of Board Meeting

Ref: Scrip code 531982

With reference to above, we hereby intimate you regarding the Board Meeting of Spectrum Foods Limited held on 13th August, 2016 at 03:00 p.m. at its registered office to transact the following businesses:-

1. Approval of Un-audited financial results of the company for the quarter ended 30.06.2016.
2. Consider and take on record the Limited Review Report given by the Statutory Auditors the company for the Financial year ended 30.06.2016.

Kindly take the same on record.

Thanking You
Yours Faithfully
For Spectrum Foods Limited.


V.P. Gagrani
(Compliance Officer)



Quarterly & Half Yearly Financial Result by Companies Other than Banks

Particulars	3 months ended (dd-mm-yyyy)	Previous 3 months ended (dd-mm-yyyy)	Corresponding 3 months ended in the previous year (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	Year to date figures for previous period ended (dd-mm-yyyy)	Previous accounting year ended (dd-mm-yyyy)
A Date of start of reporting period	01-04-2016	01-01-2016	01-04-2015	01-04-2016	01-04-2015	01-04-2015
B Date of end of reporting period	30-06-2016	31-03-2016	30-06-2015	30-06-2016	30-06-2015	31-03-2016
C Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
Part I						
1 Revenue From Operations	All the fields are mandatory in this sheet					
Net sales or Revenue from Operations	121.100	173.170	50.370	121.100	50.320	355.580
Other operating revenues	43.370	25.320	59.310	43.370	59.310	170.440
Total Revenue from operations (net)	164.470	198.490	109.630	164.470	109.630	526.020
2 Expenses						
(a) Cost of materials consumed	56.670	75.250	65.900	56.670	65.900	112.690
(b) Purchases of stock-in-trade	0.000	0.000	0.000	0.000	0.000	0.000
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-11.150	54.410	-26.150	-11.150	-26.150	58.100
(d) Employee benefit expense	8.460	24.840	2.210	8.460	2.210	39.240
(e) Depreciation and amortisation expense	43.500	57.290	25.400	43.500	25.400	207.030
(f) Other Expenses						
1 Manufacturing Expenses	14.410	3.390	0.930	14.410	0.930	21.050
2 Administrative Expenses	10.660	28.900	2.012	10.660	2.012	44.910
3 Selling and Distribution Expenses	18.320	5.690	1.268	18.320	1.268	18.250
4 Subscription Fee	2.290	0.000	0.000	2.290	0.000	0.000
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Total other expenses	45.680	37.980	4.210	45.680	4.210	84.210
Total expenses	143.160	249.770	71.570	143.160	71.570	501.270
3 Profit (loss) from operations before other income, finance costs and exceptional items	21.310	-51.280	38.060	21.310	38.060	24.750
4 Other income	0.700	14.010	0.070	0.700	0.070	14.680
5 Profit (loss) from ordinary activities before finance costs and exceptional items	22.010	-37.270	38.130	22.010	38.130	39.430
6 Finance costs	51.860	77.870	49.310	51.860	49.310	158.030
7 Profit (loss) from ordinary activities after finance costs but before exceptional items	-29.850	-115.140	-11.180	-29.850	-11.180	-118.600
8 Prior period items before tax	0.000	0.000	0.000	0.000	0.000	0.000
9 Exceptional items	0.000	0.000	0.000	0.000	0.000	0.000
10 Profit (loss) from ordinary activities before tax	-29.850	-115.140	-11.180	-29.850	-11.180	-118.600
11 Tax Expense	0.000	0.000	0.000	0.000	0.000	0.000
12 Net profit (loss) from ordinary activities after tax	-29.850	-115.140	-11.180	-29.850	-11.180	-118.600
13 Extraordinary items	0.000	0.000	0.000	0.000	0.000	0.000
14 Net Profit Loss for the period from continuing operations	-29.850	-115.140	-11.180	-29.850	-11.180	-118.600
15 Profit (loss) from discontinuing operations before tax	0.000	0.000	0.000	0.000	0.000	0.000
16 Tax expense of discontinuing operations	0.000	0.000	0.000	0.000	0.000	0.000
17 Net profit (loss) from discontinuing operation after tax	0.000	0.000	0.000	0.000	0.000	0.000
18 Profit (loss) for period before minority interest	-29.850	-115.140	-11.180	-29.850	-11.180	-118.600
19 Share of profit (loss) of associates						
20 Profit (loss) of minority interest						
21 Net Profit (loss) after taxes minority interest and share of profit (loss) of associates	-29.850	-115.140	-11.180	-29.850	-11.180	-118.600
22 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
23 Details of debt securities						
Paid-up debt capital						
Face value of debt securities						
24 Reserves excluding revaluation reserve	-112.700	-77.990	-123.880	-112.700	-123.880	-77.990
25 Debenture redemption reserve						
26 Earnings per share						
i Earnings per share before extraordinary items						
Basic earnings per share before extraordinary items	0.000	-2.370	0.000	0.000	0.000	-2.450
Diluted earnings per share before extraordinary items	0.000	-2.750	0.000	0.000	0.000	-2.820
ii Earnings per share after extraordinary items						
Basic earnings per share after extraordinary items	0.000	-2.750	0.000	0.000	0.000	-2.820
Diluted earnings per share after extraordinary items	0.000	-2.750	0.000	0.000	0.000	-2.820
27 Debt equity ratio						
28 Debt service coverage ratio						
29 Interest service coverage ratio						
30 Disclosure of notes on financial results	Add Notes					

For Spectrum Foods Ltd.

 Director

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Validate

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results							
Particulars	3 months ended (dd-mm-yyyy)	Previous 3 months ended (dd-mm-yyyy)	Corresponding 3 months ended in the previous year (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	Year to date figures for previous period ended (dd-mm-yyyy)	Previous accounting year ended (dd-mm-yyyy)	
Date of start of reporting period	01-04-2016	01-01-2016	01-04-2015	01-04-2016	01-04-2015	01-04-2015	
Date of end of reporting period	30-06-2016	31-03-2016	30-06-2015	30-06-2016	30-06-2015	31-03-2016	
Whether accounts are audited or unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited	
Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone	
1 Segment Revenue (Income)	(net sale/income from each segment should be disclosed)						
1 Salt Trading	121.100	173.170	0.000	121.100	0.000	355.580	
2 Power Generation	43.370	25.320	0.000	43.370	0.000	17.440	
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Total Segment Revenue	164.470	198.490	0.000	164.470	0.000	373.020	
Less: Inter segment revenue							
Revenue from Operations	164.470	198.490	0.000	164.470	0.000	373.020	
2 Segment Result	Profit (+) / Loss (-) before tax and interest from each segment						
1 Salt Trading	-1.360	-69.240	0.000	-1.360	0.000	-44.040	
2 Power Generation	23.370	19.010	0.000	23.370	0.000	83.470	
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Total Profit before tax	22.010	-50.230	0.000	22.010	0.000	39.430	
i. Finance cost							
ii. Other Unallocable Expenditure net off Unallocable income							
Profit before tax	22.010	-50.230	0.000	22.010	0.000	39.430	
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	
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Total Capital Employed	0.000	0.000	0.000	0.000	0.000	0.000	
Disclosure of notes on segments	Add Notes						

For Spectrum Foods Ltd.

Director

N. KATARIA & ASSOCIATES

CHARTERED ACCOUNTANTS

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Collectorate Circle
Banipark, Jaipur(Raj.)
Ph.: 2207082, 9828037060
Email id: clientnka@yahoo.in

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, 2016. 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.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, 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 N.K Kataria and Associates
Chartered Accountants


Nikhillesh Kataria
Proprietor
Membership No. 079048

Place : Jaipur
Date: 13.08.2016