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

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

Date: 13.11.2026

BSE Scrip code: 531982

Subject: Outcome of the Board Meeting held on Friday, 13th November, 2026 at the registered office of the company.

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 Friday, 13th November, 2026 at 05:00 P.M. and concluded at 05:30 P.M. interalia to receive, consider and take on record the following:

1. Considered and approved the Un-Audited Financial Results of the company for the Second Quarter and half year ended on September 30, 2026.

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, 2026.

3. The Board of directors took note of the resignation of Mr. Rakesh Godha (DIN: 08540738) from the position of whole time director of the company with effect from the closure of the business hours on dated 27th October, 2026.

The above information is also available on the website of the Company at www.spectrumfoodslimited.com.

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Kindly take the same on record.

Yours faithfully,
For Spectrum Foods Limited

GIRDHAR SABOO
Digitally signed by GIRDHAR SABOO
Date: 2026.11.13 17:32:21 +05'30'

Girdhar Saboo
(Managing Director)
DIN: 00364750

SPECTRUM FOODS LIMITED

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(In Lacs)

STATEMENT OF ASSETS & LIABILITIES

Particulars	30th September 2026 Un-Audited	31st March 2026 Audited
A. ASSETS		
1. Non-Current Assets		
(a) Fixed Assets	3,655.37	3,168.37
(b)Non-curent Investment	299.20	299.34
(c)Long term Loans & Advances	-	-
(d) Other Non Current Assets	13.19	23.37
(e) Other Financial Assets	-	-
Sub-total-non current assets	**3,967.76**	**3,491.08**
2. Current Assets		
(a) Inventories	640.28	288.61
(b)Trade Receivables	499.06	419.06
(c)Cash and Cash equivalents	1.22	0.79
bank Balance other @ Above		1,012.55
(d) Short-term laons and advances	1,115.00	338.36
(e) Other current assets	291.22	519.08
Sub-total-current Assets	**2,546.78**	2,578.45
Total Assets	**6,514.54**	**6,069.55**
B. EQUITY AND LIABILITIES		
1.Shareholder's funds		
(a)Share Capital	2,413.94	2,413.94
(b)Reserve and Surplus	1,914.36	1,617.33
Sub-total - Shareholder's funds	**4,328.30**	**4,031.27**
2. Non-current libilites		
(a) Long-term borrowings	1,438.27	1,490.98
(b) Deferred tax liabilities (Net)	144.35	144.35
Sub-total Non-current liabilities	**1,582.62**	**1,635.33**
3. Current liabilities		
(a)Short-term borrowings	1.33	22.97
(b)Trade Payable		-
Total outstanding dues of micro enterprises	174.09	229.99
Total outstanding dues of creditors othr than micro enterpres and small enterprises		139.89
(c)Other Current liabilities	418.12	
(d)Short-term Provisions	10.10	10.10
Sub-total - Current liabilities	**603.64**	**402.95**
TOTAL - EQUITY AND LIABILITIES	**6,514.54**	**6,069.55**

Date:-13.11.2026
Place:-JAIPUR

FOR SPECTRUM FOODS LIMITED

SPECTRUM FOODS LTD. JAIPUR

GIRDHAR SABOO
MANAGING DIRECTOR
DIN:-00364750

SPECTRUM FOODS LIMITED

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Un-Audited Financial Results for Quarter and Half Year ended-30.09.2026

(In Lacs)

		Quarter Ended			Half Year Ended		Year Ended
A	Date of start of reporting period	01.07.2026	01.04.2026	01.07.2025	01.04.2026	01.04.2025	01.04.2025
B	Date of end of reporting period	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
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	957.32	896.94	765.73	1,854.26	1,484.84	2,773.49
	Other income	0.18	1.24	-	1.42	-	27.70
	Total Revenue	**957.50**	**898.18**	**765.73**	**1,855.68**	**1,484.84**	**2,801.19**
2	**Expenses**						
(a)	Cost of materials consumed	591.24	859.53	391.10	1,450.77	1,078.35	2,497.79
(b)	Purchase of stock in trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	204.14	(204.14)	174.90	-	-	-
(d)	Employee benefit expense	8.48	4.02	3.70	12.50	12.10	44.80
(e)	Finance costs	14.63	14.61	0.52	29.24	1.17	19.18
(f)	Depreciation and amortisation expense	16.72	16.73	19.21	33.45	38.42	76.93
(g)	Total other expenses	22.25	10.42	21.22	32.67	50.72	130.55
	Total expenses	**857.46**	**701.17**	**610.65**	**1,558.63**	**1,180.76**	**2,769.25**
3	**Profit before tax**	**100.04**	**197.01**	**155.08**	**297.05**	**304.08**	**31.94**
4	Tax Expense	-	-	-	-	-	3.20
	Current tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
5	**Net profit (Loss) for the period**	**100.04**	**197.01**	**155.08**	**297.05**	**304.08**	**28.74**
6	**Other Comprehensive Income, net of tax**	-	-	-	-	-	-
7	**Total comprehensive income**	**100.04**	**197.01**	**155.08**	**297.05**	**304.08**	**28.74**
8	Details of equity share capital						
	Paid-up equity share capital	**2,413.94**	**2,413.94**	**2,408.73**	**2,413.94**	**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	0.41	0.82	0.64	1.23	1.26	0.12
	Diluted	0.41	0.82	0.64	1.23	1.26	0.12

FOR SPECTRUM FOODS LIMITED

GIRDHAR SABOO
MANAGING DIRECTOR
DIN :-00364750

Date:-13.11.2026
Place:-JAIPUR

Notes:-

1 The above financial results have been reveiwed by the Audit Committee and thereafter approved by the Board in its meeting held on 13.11.2026

2 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 analyis of various performance indicators by business segments. Accordingly information has been presented along these business segaments. The accounting principles used in the preparation of the financial statements are consitently applied to record revenue and expenditure in individual segments.

3 The company have adopted companies (Indian Accounting Statndard) 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 amemded from time to time.

4 Further for the previous periods have been regrouped/reclassiffied wherever considered necessary.

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(In Lacs)

Segment wise Revenue, Results and Capital Employed

	Particulars	Quarter ended			Half Year Ended		Year Ended
	Date of start of reporting period	01-07-2026	01.04.2026	01.07.2025	01.04.2026	01.04.2025	01-04-2025
	Date of end of reporting period	30-09-2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31-03-2026
	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
1	**Segment Revenue**						
	(net sale/income from each segment should be disclosed)						
1	SALT MANUFACTURING/TRADING	917.41	856.92	725.95	1,774.33	1,410.10	2,668.77
2	POWER GENERATION	39.91	40.02	39.78	79.93	74.74	104.72
3	SHARES TRADING	-	-	-	-	-	-
	Total segment revenue	957.32	896.94	765.73	1,854.26	1,484.84	2,773.49
	Less: Inter segment revenue	-	-	-	-	-	-
	Revenue from operations	957.32	896.94	765.73	1,854.26	1,484.84	2,773.49
2	**Segment Result**						
	Profit (+) / Loss (-) before tax and interest from each segment						
1	SALT MANUFACTURING/TRADING	108.35	178.26	122.62	286.61	256.56	(0.89)
2	POWER GENERATION	6.32	33.36	32.98	39.68	48.69	52.01
3	SHARES TRADING	-	-	-	-	-	-
	Total Profit before tax	114.67	211.62	155.60	326.29	305.25	51.12
	i. Finance cost	14.63	14.61	1.17	29.24	1.17	19.18
	ii. Other unallocable expenditure net of	-	-	(0.65)			-
	Profit before tax	100.04	197.01	155.08	297.05	304.08	31.94
	Tax						
	Profit/Loss after Tax	100.04	197.01	155.08	297.05	304.08	31.94
3	**Segment Assets**						
1	SALT MANUFACTURING/TRADING	-	-	-	-	-	-
2	POWER GENERATION	-	-	-	-	-	-
3	SHARES TRADING	-	-	-	-	-	-
	Total	-	-	-	-	-	
4	**Segment Liabilities**						
1	SALT MANUFACTURING	-	-	-	-	-	-
2	POWER GENERATION	-	-	-	-	-	-
3	SHARES TRADING	-	-	-	-	-	-
	Total capital employed	-	-	-	-	-	-

Date:-13.11.2026
Place:-JAIPUR

FOR SPECTRUM FOODS LIMITED

GIRDHAR SABOO
MANAGING DIRECTOR
DIN:-00364750

SPECTRUM FOODS LTD. JAIPUR

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CASH FLOW STATEMENT FOR QUARTER AND HALF YEAR ENDED-30.09.2026

(Rs. in Lakhs)

Particulars	Un-Audited 30.09.2026	For the year ended March 31, 2026
A: CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and extraordinary items	**297.05**	**28.74**
Adjustments for:		
Interest Received	-	-
Finance Cost	**29.24**	**19.18**
Exceptional cost_Prel.exp.w/o.	-	-
Deferred tax	-	**(6.90)**
Income tax	-	**10.10**
Depreciation and amortisation expense	**33.45**	**76.93**
Operating profit / (loss) before working capital changes	**359.74**	**128.05**
Changes in working capital:		
Change in Current Liabilites		
Increase /(Decrease) in Trade Payables	(55.90)	190.89
Increase /(Decrease) in Borrowings	-	-
Increase /(Decrease) in Other financial liabilities	-	-
Increase /(Decrease) in Other current liabilities	278.23	(428.13)
Increase /(Decrease) in Other Non-current liabilities	-	-
Increase /(Decrease) in Provisions (except IT)	-	(13.89)
Total	**222.33**	**(251.13)**
Change in current Assets		
(Increase)/Decrease in Inventory	(351.67)	(158.23)
(Increase)/Decrease in Trade receivables	(80.00)	11.21
(Increase)/Decrease in Others current financial assets	-	-
(Increase)/Decrease in Other current assets	(595.92)	(142.93)
(Increase) / Decrease in Non current Financial Assets	47.15	(338.36)
Total	**(980.44)**	**(628.31)**
Net change	**(398.37)**	**(751.39)**
CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	**(398.37)**	**(751.39)**
Less: Taxes paid	-	**10.10**
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	**(398.37)**	**(761.49)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease in Long Term Loans & Advances	10.18	22.88
Purchase of Fixed Assets	(520.46)	(1,545.34)
(Increase)/decrease to CWIP	-	-
Proceeds From Sales/written off of Fixed Assets	-	-
(Purchase)/ Sale of Investments	0.14	(67.41)
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	**(510.14)**	**(1,589.87)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceed from Share Capital/ Share Application Money	-	-
Procurement of Borrowings	-	1,440.98
Repayment of Borrowings	(52.71)	(26.56)
Capital Subsidy under TUF	-	-
Interest paid	(29.24)	(19.18)
(Increase)/Decrease in Non current Financial Assets		1,300.00
(Increase)/Decrease in Short Term Borrowings (Bank Overdraft)	(21.64)	22.97
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	**(103.59)**	**2,718.21**
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	**(1,012.10)**	**366.85**
Cash and Cash equivalents at beginning period	**1,013.34**	**646.50**
Cash and Cash equivalents at end of period	**1.22**	**1,013.35**
D. Cash and Cash equivalents comprise of		
Cash on hand	**1.22**	**0.79**
Balances with banks		
In current accounts	-	**1,012.55**
Total	**1.22**	**1,013.34**

Date:-13.11.2026
Place:-JAIPUR

FOR SPECTRUM FOODS LIMITED

GIRDHAR SABOO
MANAGING DIRECTOR
DIN:-00364750

R.P.Khandelwal & Associates
CHARTERED ACCOUNTANTS

Limited Review Report on unaudited standalone financial results of Spectrum Foods Limited for the Second Quarter and Half Year ended 30th September 2026 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 of **M/s Spectrum Foods Limited**

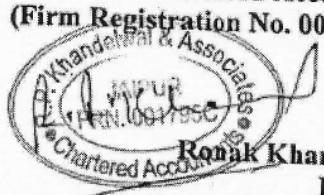
1. We have reviewed the accompanying statement of unaudited financial results of **M/s Spectrum Foods Limited** for the second quarter and half year ended 30th September, 2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

2. 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"). Our responsibility is to issue a report on the statement based on our review.

3. We conducted our review of the Statement 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.

4. 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)



Ronak Khandelwal
Partner
(Membership No. 423822)
UDIN-26423822KMTKCR3638

Place: Jaipur
Date: 13.11.2026

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Email: ronak7335@rediffmail.com