

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: 30.05.2026

BSE Scrip code: 531982

Subject: Outcome of the Board Meeting held on Saturday, 30th May, 2026 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 above 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 Saturday, 30th May, 2026 at 04:40 P.M. and concluded at 05:15 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 on March 31, 2026.
2. Considered and take on record the Independent Audit Report given by the Statutory Auditors of the Company for the Fourth Quarter and Year ended on March 31, 2026.
3. Considered the renewal of appointment of M/s BEETAL Financial & Computer Services Pvt. Ltd., as the Registrar and Share Transfer Agent (“RTA”) of the Company on the same terms and conditions as previously agreed mutually between the Company and the RTA.
4. Re-appointment of M/s Tushar Sharma & Co, as Internal Auditor for Internal Audit of the Company.

The details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are mentioned below as Annexure-I and Annexure-II.

The above information is also available on the website of the Company at 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
(O)+91-141-2372946/2379483* Fax:+91-141-2365888

Website : www.spectrumfoodsltd.com * Email : salt@suryasalt.com

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH' 2026.

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
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
(Refer Notes Below)	Audited*	Unaudited*	Audited*	Audited	Audited*
1 Income from operation					
(a) Net Sales/Income from operations	520.37	768.28	482.45	2,773.49	2,207.65
(b) Other operating Income					
Total Income from Operations (net)	520.37	768.28	482.45	2,773.49	2,207.65
2. Expenses					
(a) Cost of materials consumed	323.04	1,096.40	623.65	2,497.79	1,951.14
(b) Purchase of stock in Trade	-	-	-	-	-
(c) changes in inventories of finished goods,work in progress and stock in trade.	435.08	(435.08)	226.03	-	-
(d) Employee benefit expenses.	22.40	10.30	20.68	44.80	51.68
(e) Depreciation	19.30	19.21	22.49	76.93	89.95
(f) Other expenses	64.95	14.88	33.07	130.55	146.60
Total Expenses	864.77	705.71	925.92	2,750.07	2,239.37
3. Profit/(Loss) from Operations before other income,finance costs and exceptional items (1-2)	(344.40)	62.57	(443.47)	23.42	(31.71)
4. Other Income	26.71	0.99	25.08	27.70	48.72
5. Profit/(Loss) from ordinary activities before finance costs & Exceptional Items (3+4)	(317.69)	63.56	(418.39)	51.12	17.01
6. Finance costs	17.05	0.96	3.07	19.18	6.19
7. Profit/(loss) from ordinary activities after finance costs but before exceptional Items (5-6)	(334.74)	62.60	(421.46)	31.94	10.82
8. Exceptional Items	-	-	-	-	-
9. Profit(+)/Loss(-) from ordinary activities before Tax (7+8)	(334.74)	62.60	(421.46)	31.94	10.82
10. Tax expenses	-	-	-	3.20	(1.55)
11. Net Profit (+)/Loss(-) from Ordinary Activities after Tax (9-10)	(334.74)	62.60	(421.46)	28.74	12.37
12. Extraordinary Item (net tax expenses)	-	-	-	-	-
13. Net Profit(-)/Loss(-) for the period (11-12)	(334.74)	62.60	(421.46)	28.74	12.37
14. Paid-up equity share capital(Face value of the share shall be indicated)	2,413.94	2,413.94	2,413.94	2,413.94	2,413.94
15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-
16.i Earnings per share (of Rs.10/-each)(not annualised) :					
(a) Basic	(1.39)	0.26	(1.75)	0.12	0.05
(b) Diluted	(1.39)	0.26	(1.75)	0.12	0.05
16.ii Earnings per share (after extraordinary items) (of Rs.10/-each)(not annualised) :					
(a) Basic	(1.39)	0.26	(1.75)	0.12	0.05
(b) Diluted	(1.39)	0.26	(1.75)	0.12	0.05
See accompanying note to the Financial Results					

- 1) The above audited Financial Results of the Company for the Quarter and year ended 31st March 2026 have been Reviewed by the Audit Committee and approved by the Board of Directors at its Meeting held on 30.05.2026
- 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 2026 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.

PLACE : JAIPUR
DATE : 30.05.2026



BY ORDER OF THE BOARD
FOR SPECTRUM FOODS LIMITED

Girdhar Saboo
GIRDHAR SABOO
MANAGING DIRECTOR
DIN:-00364750

SPECTRUM FOODS LIMITED

CIN:L15499RJ1994PLC008016

Regd.Off.:L-5,B-II,Krishna Marg, C-Scheme,Jaipur (Raj)-302001

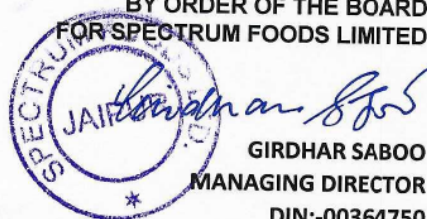
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Website : www.spectrumfoodsLtd.com * Email : salt@suryasalt.com

Statement of Assets and Liabilities

Standalone Statement of Assets and Liabilities	As at (Current Year end)	As at (Previous year end)
Particulars	31.03.2026	31.03.2025
	Audited	Audited
A. ASSETS		
1. Non-Current Assets		
(a) Fixed Assets	3,168.37	1,699.98
(b) Non-current Investment	299.34	231.93
(c) Long term Loans & Advances	-	-
(d) Other Non Current Assets	23.37	46.26
(e) Other Financial assets	-	1,300.00
Sub-total-non current assets	3,491.08	3,278.17
2. Current Assets		
(a) Inventories	288.61	130.38
(b) Trade Receivables	419.06	430.27
(c) Cash and Cash equivalents	0.79	646.50
Bank Balance other Than @ Above	1,012.55	
(d) Short-term loans and advances	338.36	-
(e) Other current assets	519.08	376.15
Sub-total-current Assets	2,578.45	1,583.30
Total Assets	6,069.55	4,861.47
B. EQUITY AND LIABILITIES		
1. Shareholder's funds		
(a) Share Capital	2,413.94	2,413.94
(b) Reserve and Surplus	1,617.33	1,588.57
Sub-total - Shareholder's funds	4,031.27	4,002.51
2. Non-current liabilities		
(a) Long-term borrowings	1,490.98	76.56
(b) Deferred tax liabilities (Net)	144.35	151.25
Sub-total Non-current liabilities	1,635.33	227.81
3. Current liabilities		
(a) Short-term borrowings	22.97	-
(b) Trade Payable	-	39.10
Total outstanding dues of micro enterprises	229.99	
Total outstanding dues of creditors other than micro enterprises and small enterprises	139.89	
(c) Other Current liabilities	-	568.04
(d) Short-term Provisions	10.10	24.01
Sub-total - Current liabilities	402.95	631.15
TOTAL - EQUITY AND LIABILITIES	6,069.55	4,861.47

BY ORDER OF THE BOARD
FOR SPECTRUM FOODS LIMITED


GIRDHAR SABOO
 MANAGING DIRECTOR
 DIN:-00364750

PLACE : JAIPUR
DATE : 30.05.2026

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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-2026

Particulars		Quarter ended			Year Ended	
Date of start of reporting period		01.01.2026	01.10.2025	01.01.2025	01.04.2025	01.04.2024
Date of end of reporting period		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
Whether accounts are audited or unaudited		Audited	Un-Audited	Audited	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 MANUFACTURING/TRADING	506.54	752.13	463.10	2,668.77	2,107.47
2	POWER GENERATION	12.84	17.14	19.35	104.72	100.18
3	SHARES TRADING	-	-	-	-	-
	Total segment revenue	519.38	769.27	482.45	2,773.49	2,207.65
	Less: Inter segment revenue	-	-	-	-	-
	Revenue from operations	519.38	769.27	482.45	2,773.49	2,207.65
2	Segment Result					
	Profit (+) / Loss (-) before tax and interest from each segment					
1	SALT MANUFACTURING/TRADING	(323.83)	66.25	(437.74)	(0.89)	(27.13)
2	POWER GENERATION	6.14	(2.82)	19.35	52.01	44.14
3	SHARES TRADING	-	-	-	-	-
	Total Profit before tax	(317.69)	63.43	(418.39)	51.12	17.01
	i. Finance cost	17.05	0.83	3.07	19.18	6.19
	ii. Other unallocable expenditure net off unallocable income	-	-	-	-	-
	Profit before tax	(334.74)	62.60	(421.46)	31.94	10.82
3	Segment Assets					
1	SALT MANUFACTURING/TRADING	-	-	-	-	-
2	POWER GENERATION	-	-	-	-	-
	Total	-	-	-	-	-
4	Segment Liabilities					
1	SALT MANUFACTURING/TRADING	-	-	-	-	-
2	POWER GENERATION	-	-	-	-	-
	Total	-	-	-	-	-

PLACE : JAIPUR
DATE : 30.05.2026

FOR SPECTRUM FOODS LIMITED



GIRDHAR SABOO
MANAGING DIRECTOR
DIN: 00364750

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CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs)

Particulars		For the Year ended March 31, 2026	For the year ended March 31, 2025
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net profit before tax and extraordinary items	28.74	12.37
	Adjustments for:		
	Finance Cost	19.18	6.19
	Exceptional cost_Prel.exp.w/o.	-	-
	Deferred tax	(6.90)	(7.17)
	Income tax	10.10	5.62
	Depreciation and amortisation expense	76.93	89.95
	Operating profit / (loss) before working capital changes	128.05	106.96
	Changes in working capital:		
	Change in Current Liabilites		
	Increase /(Decrease) in Trade Payables	190.89	11.69
	Increase /(Decrease) in Borrowings	-	(79.38)
	Increase /(Decrease) in Other financial liabilities	-	-
	Increase /(Decrease) in Other current liabilities	(428.13)	(260.05)
	Increase /(Decrease) in Other Non-current liabilities	-	-
	Increase /(Decrease) in Provisions (except IT)	(13.89)	(48.78)
	Total	(251.13)	(376.52)
	Change in current Assets		
	(Increase)/Decrease in Inventory	(158.23)	76.10
	(Increase)/Decrease in Trade receivables	11.21	(321.57)
	(Increase)/Decrease in Others current financial assets	-	(371.38)
	(Increase)/Decrease in Other current assets	(142.93)	(12.44)
	(Increase) / Decrease in Non current Financial Assets	(338.36)	(1,514.31)
	Total	(628.31)	(2,143.60)
	Net change	(751.39)	(2,413.16)
	CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	(751.39)	(2,413.16)
	Less: Taxes paid	10.10	1.55
	NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	(761.49)	(2,414.71)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	(Increase) / Decrease in Long Term Loans & Advances	22.88	-
	Purchase of Fixed Assets	(1,545.34)	(811.13)
	(Increase)/decrease to deferred tax	-	-
	Proceeds From Sales/written off of Fixed Assets	-	-
	(Increase) / Decrease in Long Term Investment	(67.41)	-
	NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	(1,589.87)	(811.13)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Procurement of Borrowings	1,440.98	3,858.20
	Repayment of Borrowings	(26.56)	(20.00)
	Capital Subsidy under TUF	-	-
	Interest paid	(19.18)	(6.19)
	(Increase)/Decrease in Non current Financial Assets	1,300.00	-
	NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	2,695.24	3,832.01
	NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	343.88	606.16
	Cash and Cash equivalents at beginning period	646.50	-
	Cash and Cash equivalents at end of period	990.38	606.16
D.	Cash and Cash equivalents comprise of		
	Cash on hand	0.79	2.40
	Balances with banks		
	In current accounts	989.58	644.10
	Total	990.38	646.50

This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by Accounting Standard -3 (revised) "Cash Flow Statements"

Place:- Jaipur
Date:-30.05.2026



BY ORDER OF THE BOARD
FOR SPECTRUM FOODS LIMITED

Girdhar Saboo
GIRDHAR SABOO
MANAGING DIRECTOR
DIN:-00364750



INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY AND YEAR TO DATE AUDITED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

**TO THE BOARD OF DIRECTORS OF SPECTRUM FOODS LIMITED
REPORT ON THE AUDIT OF THE FINANCIAL RESULTS**

Opinion

We have audited the accompanying quarterly financial results of Spectrum Foods Limited ('the Company') for the quarter ended March 31, 2026 and the year to date results for the period from April 01, 2025 to March 31, 2026 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2026 as well as year to date results for the period from April 01, 2025 to March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Audited Financial Results

This Quarterly and Year to Date Financial Result has been prepared on the basis of the Audited financial statements.

The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and





The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on





whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year -to-date figures up to the third quarter of the current financial year, which were subject to a limited review by us, as required under the Listing Regulations.

Our opinion is not modified in respect of this matter.

Place: JAIPUR
Date: 30.05.2026

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

(R.P. Khandelwal)
(Membership No. 071002)
UDIN-26071002DMXANU5889

SPECTRUM FOODS LIMITED

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

Date: 30.05.2026

BSE Scrip code: 531982

Subject: Declaration for unmodified opinion in the Auditors' Report under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

Dear Sir/ Madam,

Pursuant to the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we declare that, M/s. R.P.Khandelwal & Associates, Chartered Accountants, Jaipur (Firm Registration No 001795C), Statutory Auditors of the Company have issued the Auditor's Report with an unmodified opinion on Audited Financial Results of the Company for the financial year ended 31st March, 2026.

This is for your information and records.

Yours faithfully,
For Spectrum Foods Limited


Girdhar Saboo
(Managing Director)
DIN: 00364750



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Annexure-I

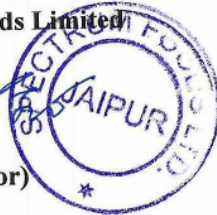
Details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023.

Particulars	Details
Name of Registrar and Share Transfer Agent	M/s BEETAL Financial & Computer Services Pvt. Ltd.
Reason for Change	Renewal of Appointment
Date of Approval by Board	30.05.2026
Effective Date of Renewal	01.04.2026
Term of Appointment	Two (2) years ending on 31.03.2028
Terms of Appointment	On the same terms and conditions as previously agreed mutually between the Company and the RTA
Brief Profile	Beetal Financial & Computer Services Pvt. Ltd. is a SEBI-approved Category I Registrar and Share Transfer Agent (RTA) established in 1993. Operating out of New Delhi, it specializes in end-to-end corporate services, including IPO management, dividend distribution, and dematerialization of securities for a diverse client base.

Yours sincerely,

Thanking You,
For Spectrum Foods Limited


Girdhar Saboo
(Managing Director)
DIN: 00364750



Factory : Badi Dhani, Tehsil - Bap, Dist. - Phalodi, Jodhpur - 342 301 (Raj.) INDIA
Resort :- "Samskara Resorts, Pushkar" Khasra No. 164-165, Kadel Road,
Village Rewat, Tehsil-Pushkar, Ajmer - 305 021 (Raj.)

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CIN :- L15499RJ1994PLC00816


Annexure-II

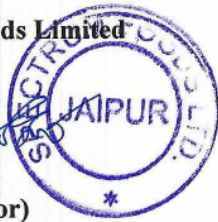
Details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023.

Sl. No.	Disclosure requirements	Details
1.	Appointment, Resignation, removal, Death or otherwise	To comply with the provisions of the Companies Act, 2013 & SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has re-appointed M/s. Tushar Sharma & Co, Chartered Accountants (Firm Reg No. 034267C) as Internal Auditor of the Company.
2.	Date of Appointment / reappointment / cessation (as applicable) & term of appointment / re-appointment.	The Re-appointment of M/s. Tushar Sharma & Co, Chartered Accountants as Internal Auditor of the Company w.e.f 27.05.2026.
3.	Brief Profile (In case of Appointment)	M/s. Tushar Sharma & Co is a Chartered Accountants firm working for a period of 2 years, having experience in providing assistance in the field of Company Audit, Tax Audit and Internal Audit, Accounting, Income Tax Matters, etc.
4.	Disclosure of relationship between directors (In case of Appointment)	Not Applicable

Yours sincerely,

Thanking You,
For Spectrum Foods Limited


Girdhar Saboo
(Managing Director)
DIN: 00364750



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 :- L15499RJ1994PLC00818

To
M/S Beetal Financial & Computer Services Pvt. Ltd.
BEETAL HOUSE" 3rd Floor,
99, Madangir, B/H L.S.C
New Delhi-110 062

Date: 28.04.2026

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Subject: Extension of your appointment as Register and Share Transfer Agent

Dear Sir,

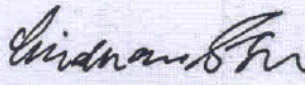
With reference to the subject matter cited above, we are pleased to inform you that your appointment has been extended for a further period from 01.04.2026 to 31.03.2028, on the same terms and conditions as previously agreed.

You are requested to kindly acknowledge your acceptance of the above by signing and returning a copy of this letter.

Thanking you,

Yours faithfully,

For Spectrum Foods Limited


Girdhar Saboo
Managing Director
DIN: 00364750



Accepted



TUSHAR SHARMA & CO.

CHARTERED ACCOUNTANTS



To

Spectrum Foods Limited
CIN: L15499RJ1994PLC008016
Surya House, L5-B II Krishna Marg, C-Scheme, Jaipur,
Rajasthan, India, 302001

Sub: Consent letter for Appointment as Internal Auditors of Spectrum Foods Limited

Dear Sir,

We thankfully acknowledge your interest in our meeting and are glad to be considered for appointment as Internal Auditor of Spectrum Foods Limited ("the Company"). We hereby give consent to our appointment as Internal Auditor of the Company pursuant to the provisions of Section 138 of the Chapter IX of the Companies Act, 2013.

Yours faithfully,

For TUSHAR SHARMA & Co.
Chartered Accountants

CA Tushar Sharma
M.No.- 466801

For Tushar Sharma & Co.

(Prop.)

Place: Jaipur
Date: 27.05.2026