

Date: 14th November, 2018

To,
Department of Corporate Service (DCS-CRD),
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001

SCRIP CODE: 526161

Subject: Outcome of Board Meeting held on 14th November, 2018 pursuant to Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Dear Sir,

With reference to above captioned subject, we hereby inform you that the Board of Directors in their Meeting held on 14th November, 2018 commenced at 4.00 p.m. inter alia has: -

1. Approved Standalone Un-Audited Financial Results along with Limited Review Report for the quarter and half year ended 30th September, 2018 pursuant to Regulation 33 of Listing Obligation and Disclosure Requirement, 2015.
2. Approved Assets and Liabilities statement for the half year ended 30th September, 2018.


The meeting was concluded at 5.00 p.m.

Kindly take the same on your record and acknowledge receipt of the same.

Thanking You,

Yours truly,

For SPENTA INTERNATIONAL LIMITED


NUTAN BIDYE
COMPANY SECRETARY
ACS NO: 55068



SPENTA INTERNATIONAL LIMITED
 Plot No. 13 to 16, Dewan Industrial Estate, Village Navali, District Thane, Palghar (West) - 401404

Statement of Standalone Un-audited Results for the Quarter and half year ended 30th September, 2018

Particulars	Quarter Ended			Six Month Ended		Rs. in Lakhs
	30-09-2018	30-06-2018	30-09-2017	30-09-2018	30-09-2017	Previous Year Ended
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
I Revenue from Operations	1,148.93	842.80	1214.99	1,991.73	2004.34	3,700.91
Other Income	8.07	8.96	14.89	17.03	24.99	61.27
Total Revenue	1,156.99	851.76	1229.88	2,008.75	2,029.33	3,762.18
II Expenses						
a) Cost of Material Consumed	639.51	515.70	580.60	1,155.21	1098.12	2,200.01
b) Purchase of Stock in trade	178.05	38.13	158.32	216.18	306.23	306.22
c) Changes in inventories of finished goods, Work in progress and stock in trade	-62.34	-20.86	93.90	-83.20	-14.64	-19.09
d) Employee benefits expenses	88.40	72.70	65.47	161.10	133.58	273.37
e) Finance Cost	46.72	45.22	39.50	91.94	73.33	159.11
f) Power and fuel	39.00	38.78	35.31	77.78	70.45	138.60
g) Depreciation and amortisation expenses	30.28	27.57	42.34	57.85	69.97	131.82
h) Other expenses	76.96	73.23	63.11	150.19	141.19	314.65
Total Expenses	1,036.59	790.47	1,078.56	1,827.06	1,878.23	3,504.68
III Profit/(loss) before exceptional items and tax (I-II)	120.40	61.29	151.32	181.69	151.10	257.50
Exceptional Items						
IV Profit/(loss) Before Tax						
V Tax expense						
a) Current Tax	16.00	12.00	25.00	28.00	25.00	54.00
b) Deffered Tax	12.49	2.78	6.64	15.27	14.58	19.17
Total Tax Expenses (IV-V)	28.49	14.78	31.64	43.27	39.58	73.17
Profit/ (Loss) for the period from continuing operations (VII-VIII)	0.00	0.00	0.00	0.00	0.00	0.00
Profit/ (Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
Profit/ (Loss) from discontinuing operations (after tax) (X-XI)						
VI Profit/ (Loss) for the period	91.91	46.51	119.68	138.42	111.52	184.33
VII Other Comprehensive Income						
A. (i) Items that will not be reclassified to profit or loss (net of tax)	6.40	0.82	1.02	7.22	1.75	2.05
B. (i) Items that will be reclassified to profit or loss (net of tax)	-	-	-	-	-	-
VIII Total Comprehensive Income for the period	85.51	45.69	118.66	131.20	109.77	182.28
IX Details of Equity Share Capital						
Paid-up Capital	276.43	276.43	276.43	276.43	276.43	276.43
Face Valur of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
X Earning per equity share of Rs. 10/- each						
(1) Basic	3.09	1.68	4.33	4.75	4.03	6.67
(2) Diluted	3.09	1.68	4.33	4.75	4.03	6.67

For SPENTA INTERNATIONAL LIMITED

Danny F. Hansotia
 DANNY F. HANSOTIA
 MANAGING DIRECTOR
 DIN NO: 00203497



Place : Palghar
 Date: 14th November, 2018

Statement of Assets & Liabilities of Spenta International Limited

Standalone Statement of Assets & PARTICULARS	Rs. in Lakhs	
	As at half year ended 30/09/2018	As at year ended 31/03/2018
	UN-AUDITED	AUDITED
ASSETS		
1. Non-current assets		
(A) Property, Plant and Equipment	1,786	1,752
(B) Capital work-in-progress	0.00	0.00
(C) Investment Property	114	114
(D) Goodwill	0.00	0.00
(E) Other Intangible assets	0.00	0.00
(F) Intangible assets under development	0.00	0.00
(G) Biological Assets other than bearer plants	0.00	0.00
(H) Financial Assets	0.00	0.00
(i) Investments	0.00	0.00
(ii) Trade receivables	0.00	0.00
(iii) Loans	22	27
(I) Deferred tax assets (net)	11	24
(J) Other non-current assets	221	237
2. Current assets		
(A) Inventories	914	831
(B) Financial Assets	0.00	0.00
(i) Investments	78	80
(ii) Trade receivables	1,289	1,045
(iii) Cash and cash equivalents	76	18
(iv) Bank balances other than (iii) above	399	390
(v) Loans	20	24
(vi) Others	47	51
(C) Current Tax Assets (Net)	0.00	5
(D) Other current assets	149	73
Total Assets	5,126	4,670
EQUITY AND LIABILITIES		
1. Equity		
(A) Equity Share capital	276	276
(B) Other Equity	2,298	2,167
2. Liabilities		
(I) Non-current liabilities		
(A) Financial Liabilities	0.00	0.00
(i) Borrowings	795	804
(ii) Trade payables	0.00	-
(iii) Other financial liabilities		
(B) Provisions	51	38
(C) Deferred tax liabilities (Net)	0.00	0.00
(D) Other non-current liabilities	0.00	0.00
(II) Current liabilities		
(A) Financial Liabilities		
(i) Borrowings	1,035	805
(ii) Trade payables	537	491
(iii) Other financial liabilities	21	44
(B) Other current liabilities	97	31
(C) Provisions	16	12
(d) Current Tax Liabilities (Net)	0.00	0.00
Total Equity and Liabilities	5,126	4,670




Notes:

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 14th November, 2018. The Statutory Auditors of the Company have carried out a Limited Review of the Results for these.
2. The Quarterly Financial Results of the Company have been prepared in accordance with The Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules 2016.
3. Company Business activity falls within a Single Primary business segment i.e. manufacturing of socks, no separate segment information is disclosed.
4. Previous period figures have been regrouped/ rearranged whenever necessary to confirm to the current period figures.

Place: Palghar

Date: 14th November, 2018

For and on behalf of the Board
Spenta International Limited



Danny Hansotia
Managing Director
DIN: 00203497



RAJEEV SHAH & CO.
CHARTERED ACCOUNTANTS
(REGD.)

RAJEEV N. SHAH
B. COM., F.C.A.

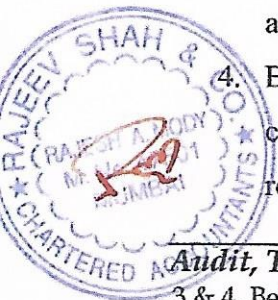


RAJESH A. MODY
B. COM., F.C.A.

Limited Review Report

**Review Report to
The Board of Directors
Spenta International Limited**

1. We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of Spenta International Limited (the 'Company') for the quarter ended September 30, 2018 and year to date from April 1, 2018 to September 30, 2018 (the " Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular').
2. The Preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on review Engagements (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 Statement is 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 accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian



Audit, Tax & Consultation Division :

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RAJEEV SHAH & CO.
CHARTERED ACCOUNTANTS
(REGD.)

RAJEEV N. SHAH
B. COM., F.C.A.



RAJESH A. MODY
B. COM., F.C.A.

Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s. Rajeev Shah & Co.

Chartered Accountants

Firm Regd No. 108346W

(Rajesh A Mody)

Partner

Membership No. 047501

Place : Mumbai.

Date : 14th November, 2018.



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