

Date: 14th February, 2019

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 February, 2019 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 February, 2019 commenced at 4.00 p.m. inter alia has: -

1. Approved Standalone Un-Audited Financial Results along with Limited Review Report for the quarter ended 31st December, 2018 pursuant to Regulation 33 of Listing Obligation and Disclosure Requirement, 2015.

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 Industrail Estate, Village Navali, District Thane, Palghar (West) - 401404
 Statement of Standalone Un-audited Financial Results for the Quarter and nine months ended 31st December, 2018

| Particulars | Rs. in Lakhs | | | | | |
|--|-----------------|-----------------|---------------|-------------------|-----------------|---------------------|
| | Quarter Ended | | | Nine Months Ended | | Previous Year Ended |
| | 31-12-2018 | 30-09-2018 | 31-12-2017 | 31-12-2018 | 31-12-2017 | 31-03-2018 |
| | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Audited) |
| I | | | | | | |
| Revenue from Operations | 1,100.94 | 1,149.26 | 799.01 | 3,092.67 | 2803.34 | 3,700.91 |
| Other Income | 18.12 | 8.41 | 31.64 | 35.83 | 56.62 | 61.27 |
| Total Revenue | 1,119.06 | 1,157.67 | 830.65 | 3,128.50 | 2,859.96 | 3,762.18 |
| II | | | | | | |
| Expenses | | | | | | |
| a) Cost of Material Consumed | 632.41 | 643.38 | 508.02 | 1,791.50 | 1606.14 | 2,200.01 |
| b) Purchase of Stock in trade | 124.99 | 178.05 | 0.00 | 341.18 | 306.22 | 306.22 |
| c) Changes in inventories of finished goods, Work in progress and stock in trade | 19.39 | -61.77 | 0.63 | -63.23 | -14.01 | -19.09 |
| d) Employee benefits expenses | 93.27 | 98.44 | 67.23 | 264.40 | 200.81 | 273.37 |
| e) Finance Cost | 40.03 | 42.30 | 39.48 | 127.53 | 112.81 | 159.11 |
| f) Power and fuel | 39.53 | 39.69 | 33.51 | 118.00 | 103.97 | 138.60 |
| g) Depreciation and amortisation expenses | 29.48 | 30.28 | 35.03 | 87.33 | 105.00 | 131.82 |
| h) Other expenses | 74.25 | 66.94 | 91.39 | 214.41 | 232.57 | 314.65 |
| Total Expenses | 1,053.35 | 1,037.32 | 775.29 | 2,881.14 | 2,653.51 | 3,504.68 |
| Profit/(loss) before exceptional items and tax (I-II) | 65.71 | 120.35 | 55.36 | 247.36 | 206.45 | 257.50 |
| III | | | | | | |
| Exceptional Items | | | | | | |
| IV | | | | | | |
| Profit/(loss) Before Tax | | | | | | |
| V | | | | | | |
| Tax expense | | | | | | |
| a) Current Tax | 25.00 | 16.00 | 15.00 | 53.00 | 40.00 | 54.00 |
| b) Deferred Tax | 2.23 | 12.49 | -1.16 | 17.50 | 13.42 | 19.17 |
| Total Tax Expenses (IV-V) | 27.23 | 28.49 | 13.84 | 70.50 | 53.42 | 73.17 |
| Profit/ (Loss) for the period from continuing operations (VII-VIII) | | | | | | |
| Profit/ (Loss) from discontinuing operations | | | | | | |
| Tax expense of discontinued operations | | | | | | |
| Profit/ (Loss) from discontinuing operations (after tax) (X-XI) | | | | | | |
| VI | | | | | | |
| Profit/ (Loss) for the period | 38.48 | 91.86 | 41.52 | 176.86 | 153.03 | 184.33 |
| VII | | | | | | |
| Other Comprehensive Income | | | | | | |
| A. (i) Items that will not be reclassified to profit or loss (net of tax) | 2.41 | 6.39 | -0.22 | 9.62 | 1.53 | 2.05 |
| B. (i) Items that will be reclassified to profit or loss (net of tax) | | | | | | |
| VIII | | | | | | |
| Total Comprehensive Income for the period | 36.07 | 85.47 | 41.74 | 167.24 | 151.50 | 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 | 1.39 | 3.32 | 1.50 | 6.40 | 5.54 | 6.67 |
| (2) Diluted | 1.39 | 3.32 | 1.50 | 6.40 | 5.54 | 6.67 |

Place: Palghar
 Date: 14th February, 2019

For and on behalf of the Board
 Spenta International Limited

Danny Hansotia
 Danny Hansotia
 Managing Director
 DIN: 00203497



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 February, 2019. 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 February, 2019

**For and on behalf of the Board
Spenta International Limited**



**Danny Hansotia
Managing Director
DIN: 00203497**



R A J E E V S H A H & C O.
CHARTERED ACCOUNTANTS
(REGD.)

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



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

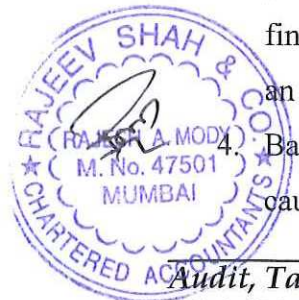
Limited Review Report

**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 December 31, 2018 and year to date from April 1, 2018 to December 31, 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's management and has been approved by the Board of Directors 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

Audit, Tax & Consultation Division :

3 & 4, Behramji Mansion, 1st Floor, 18, Homji Street, Sir P. M. Road, Fort, Mumbai - 400 001.
Tel. No. : 2266 5425 / 2265 9032 / 6636 9564 * FAX : 2269 2847 E-Mail : rajeevshahandco@eth.net



RAJEEV SHAH & CO.
CHARTERED ACCOUNTANTS
(REGD.)

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



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

recognition and measurement principles laid down in the applicable Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other 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 February, 2019.



Audit, Tax & Consultation Division :

3 & 4, Behramji Mansion, 1st Floor, 18, Homji Street, Sir P. M. Road, Fort, Mumbai - 400 001.
Tel. No. : 2266 5425 / 2265 9032 / 6636 9564 * FAX : 2269 2847 E-Mail : rajeevshahandco@eth.net