

BSE Limited

Listing Compliance Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001.
Script Code : 526161

February 11, 2022

Dear Sir/Madam,

Sub : Outcome of Meeting of Board of Directors under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Further to our letter dated February 3, 2022, we hereby inform you that The Board of Directors at its meeting held today, perused and have, inter alia, approved the following:

1. Unaudited Financial Results of the Company for the third quarter and the nine months ended 31st December, 2021 subject to the Limited Review of the Statutory Auditors of the Company and the same is enclosed herewith. **(Annexure I)**

Further, we hereby inform you that we have received an intimation from our Secretarial Auditors for the Financial Year 2021-22, that their partnership firm has been converted into Limited Liability Partnership and the name of the Firm is changed from M/s. HS Associates to M/s. HSPN & Associates LLP.

Please consider the above in compliance with regulation 30 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.

Meeting Commencement time : 3.00 PM
Meeting Conclusion time : 3.45 PM

Kindly take the same on record and acknowledge receipt.

Thanking you,

Yours Faithfully,

For **Spenta International Limited**



Iram Fatima Shaikh
Company Secretary & Compliance Officer.



ARUN KOCCHAR
B.Com. F.C.A.
HITESH KUMAR S.
B.C.S. F.C.A.
ABHILASH DARDA
M.Com. F.C.A. C.S. C.M.A. LLB



A K KOCCHAR & ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on Quarterly Unaudited Financial Results of Spenta International Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

Review Report to
The Board of Directors
Spenta International Limited

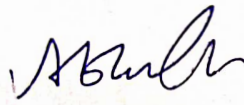
We have reviewed the accompanying statement of unaudited financial results of **Spenta International Limited** ("the Company") for the **Quarter and Nine Months ended 31st December, 2021** attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and disclosure requirements) Regulation 2015, as amended ("Listing Regulation") read with circular (Circular No. CIRJCFD/CMD I144/2019) issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended, to the extent applicable.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principle laid down in the Indian Accounting Standard 34 "Interim financial Reporting" (IND AS 34), prescribe under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement 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 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 provides 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 A. K. Kocchar & Associates,
Chartered Accountants
FRN : 120410W**



**Abhilash Darda
(Partner)**

Mem No.423896

Place : Mumbai

Date : 11th February, 2022

UDIN : 22423896ABHSMU1844

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended on December 31, 2021

Particulars	(Rs. In Lacs, unless otherwise stated)					
	Quarter ended	Quarter ended	Quarter ended	Nine Months ended	Nine Months ended	Year Ended
	31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Income						
Revenue from Operations	1,368.70	1,464.92	720.29	3,698.70	1,205.90	2,222.23
Other Income	13.88	41.05	20.25	73.16	47.83	63.50
Total Revenue	1,382.58	1,505.97	740.54	3,771.86	1,253.73	2,285.73
II. Expenses						
(a) Cost of Materials Consumed	863.02	783.54	366.52	2,202.73	669.60	1,141.58
(b) Purchase of Stock-in-Trade	177.44	236.73	78.56	572.33	212.01	366.83
(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	5.93	21.34	44.53	-124.77	-48.51	-0.85
(d) Employee Benefit Expenses	122.23	130.06	97.34	363.48	201.58	324.28
(e) Finance Cost	40.57	43.01	41.27	126.73	111.86	158.02
(f) Depreciation and Amortisation Expense	27.27	27.41	27.49	82.00	82.07	109.46
(g) Power Cost	27.66	28.96	23.19	85.02	52.66	80.88
(h) Other Expenses	83.43	78.79	67.75	233.53	168.80	265.00
Total Expenses	1,347.55	1,349.84	746.65	3,541.05	1,450.07	2,445.20
III. Profit before exceptional items & tax (I -II)	35.03	156.13	-6.11	230.81	-196.34	-159.47
IV. Exceptional items	-	-	-	-	-	-
V. Profit/ (loss) before exceptions items and tax (III-IV)	35.03	156.13	-6.11	230.81	-196.34	-159.47
VI. Tax Expense - Current Tax	3.00	25.00	-	34.00	-	-
- Deferred Tax	0.87	7.92	1.86	5.95	-0.21	-0.20
Total Tax Expenses	3.87	32.92	1.86	39.95	-0.21	-0.20
VII. Profit /(loss) for the period form continuing operations(V -VI)	31.16	123.21	-7.97	190.86	-196.13	-159.27
VIII. Profit/(Loss) from discontinued operations before tax	-	-	-	-	-	-
IX. Tax Expenses of discontinued operations	-	-	-	-	-	-
X. Profit/(Loss) from discontinued operations (after tax) (VIII-IX)	-	-	-	-	-	-
XI. Total Profit (Loss) for the period (VII + X)	31.16	123.21	-7.97	190.86	-196.13	-159.27
XII. Other Comprehensive Income						
A.(i) Items that will not be reclassified. to profit or loss	-1.37	-1.36	-1.22	-4.10	-3.66	-2.84
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.38	0.38	0.34	1.14	1.02	0.79
B.(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XIII. Total Comprehensive Income for the period	30.17	122.23	-8.85	187.90	-198.77	-161.32
XIV. Details of Equity Share Capital						
Paid-up Equity Share Capital	276.43	276.43	276.43	276.43	276.43	276.43
Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00






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SPENTA INTERNATIONAL LIMITED

Corporate Office :
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Behind Kamgar Kala Kendra, Senapati Bapat Marg,
Elphinston (W), Mumbai- 13 Tel.: 022 2430 0010 / 0040
Email : office@spentasocks.com

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended on December 31, 2021

Particulars	(Rs. In Lacs, unless otherwise stated)					
	Quarter ended	Quarter ended	Quarter ended	Nine Months ended	Nine Months ended	Year Ended
	31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
XV. Earnings per equity share (for continuing operation): (in Rs.)						
(1) Basic	1.13	4.46	-0.29	6.90	-7.10	-5.76
(2) Diluted	1.13	4.46	-0.29	6.90	-7.10	-5.76
XVI. Earnings per equity share (for discontinued operation): (in Rs.)						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XVII. Earnings Per equity share (for discontinued & continuing operation) (in Rs.)						
(a) Basic	1.13	4.46	-0.29	6.90	-7.10	-5.76
(b) Diluted	1.13	4.46	-0.29	6.90	-7.10	-5.76

Notes :

- The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 11th February, 2022. In compliance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), a limited review of the above results has been carried out by the Statutory Auditors of the Company.
- The Unaudited 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, Section 133 of the Companies Act, 2013 read with Rules framed thereunder and Regulation 33 of SEBI Listing Regulations, as amended from time to time.
- The Company has taken into consideration the impact of the known internal and external events rising from COVID – 19 pandemic while preparing the financial information and have considered the possible effects on the carrying amounts of trade receivables and inventories. However, the impact assessment of COVID – 19 is an on-going process, given the uncertainties associated with its nature and duration, hence the same may differ from that estimated as at the date of approval of these financial results.
- Company's Business activity falls within a Single primary business segment i.e. Manufacturing of Socks, hence no separate segment information is disclosed.
- Previous period figures have been regrouped / rearranged wherever necessary to confirm to the current period figures.

Place : Palghar
Date : 11th February, 2022

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
SPENTA INTERNATIONAL LTD

DANNY F. HANSOTIA
MANAGING DIRECTOR & CFO
DIN : 00203497

