

**Date: 14.02.2023**

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

**Script Code: 526161**

**Sub: Outcome of the Board Meeting held on Tuesday 14<sup>th</sup> February, 2023 pursuant to regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

Pursuant to Regulation 30 & 33 of Chapter IV read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to inform you that the Board of Directors of the Company at its meeting held on Tuesday, 14<sup>th</sup> February, 2023, has approved and taken on record the following:

1. Un-audited Financial Results of the Company for the quarter and nine months ended 31<sup>st</sup> December, 2022.
2. Limited Review Report of the Statutory Auditors on the Un-audited Financial Results of the Company;

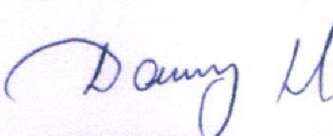

Further, in terms of Regulation 33 SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 please find enclosed herewith Un-audited Financial Results for the quarter and (9) nine months ended 31<sup>st</sup> December, 2022 along with Limited Review Report.

The Board Meeting commenced at 3:30 P.M. (IST) and concluded at 4:10 P.M. (IST).

You are requested to kindly take it on your records.

Thanking you,  
Yours faithfully,

**FOR SPENTA INTERNATIONAL LIMITED**

**DANNY FIROZE HANSOTIA**  
**MANAGING DIRECTOR & CFO**

**DIN: 00203497**

**Encl: As above**



**Independent Auditor's Limited Review report on quarterly unaudited financial results of M/s 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 un-audited financial results of **Spenta International Limited** ('The Company) for the **Quarter and Nine Months ended 31<sup>st</sup> December, 2022** ("The Statement") 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. CIR/CFD/CMD1/44/2019) 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 : 14<sup>th</sup> February, 2023**

**UDIN : 23423896BGTVE7922**







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## SPENTA INTERNATIONAL LIMITED

Corporate Office :

B/1303, Naman Midtown, Dr. Ambedkar Nagar,  
Behind Kamgar Kala Kendra, Senapati Bapat Marg,  
Prabhadevi (W), Mumbai - 400 013

Tel.: 022 2430 0010 / 0040

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended on December 31, 2022

Particulars	(Rs. In Lacs, unless otherwise stated)					
	Quarter ended	Quarter ended	Quarter ended	Nine Month ended	Nine Month ended	Year Ended
	31-Dec-22 (Unaudited)	30-Sep-22 (Unaudited)	31-Dec-21 (Unaudited)	31-Dec-22 (Unaudited)	31-Dec-21 (Unaudited)	31-Mar-22 (Audited)
<b>I. Income</b>						
Revenue from Operations	1,102.84	1,626.55	1,368.70	4,229.60	3,698.70	5,123.08
Other Income	21.56	28.57	13.88	60.04	73.16	93.87
<b>Total Revenue</b>	<b>1,124.40</b>	<b>1,655.12</b>	<b>1,382.58</b>	<b>4,289.64</b>	<b>3,771.86</b>	<b>5,216.95</b>
<b>II. Expenses</b>						
(a) Cost of Materials Consumed	799.19	994.90	863.02	2,786.43	2,202.73	3,121.99
(b) Purchase of Stock-in-Trade	150.01	186.89	177.44	531.58	572.33	824.16
(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-121.41	29.90	5.93	-82.80	-124.77	-202.96
(d) Employee Benefit Expenses	137.74	152.16	122.23	434.41	363.48	508.14
(e) Finance Cost	41.87	39.45	40.57	122.77	126.73	162.45
(f) Depreciation and Amortisation Expense	27.61	27.61	27.27	82.78	82.00	109.46
(g) Power Cost	33.71	35.09	27.66	99.79	85.02	113.16
(h) Other Expenses	88.91	97.04	83.43	274.28	233.53	315.07
<b>Total Expenses</b>	<b>1,157.63</b>	<b>1,563.04</b>	<b>1,347.55</b>	<b>4,249.24</b>	<b>3,541.05</b>	<b>4,951.47</b>
<b>III. Profit before exceptional items &amp; tax (I -II)</b>	<b>-33.23</b>	<b>92.08</b>	<b>35.03</b>	<b>40.40</b>	<b>230.81</b>	<b>265.48</b>
<b>IV. Exceptional items</b>	-	-	-	-	-	-
<b>V. Profit/ (loss) before exceptions items and tax (III-IV)</b>	<b>-33.23</b>	<b>92.08</b>	<b>35.03</b>	<b>40.40</b>	<b>230.81</b>	<b>265.48</b>
<b>VI. Tax Expense</b>						
- Current Tax	-	15.00	3.00	15.00	34.00	40.00
- Deferred Tax	-2.56	-2.03	0.87	-6.54	5.95	6.49
<b>Total Tax Expenses</b>	<b>-2.56</b>	<b>12.97</b>	<b>3.87</b>	<b>8.46</b>	<b>39.95</b>	<b>46.49</b>
<b>VII. Profit/(loss) for the period form continuing operations(V -VI)</b>	<b>-30.67</b>	<b>79.11</b>	<b>31.16</b>	<b>31.94</b>	<b>190.86</b>	<b>218.99</b>
<b>VIII. Profit/(Loss) from discontinued operations before tax</b>	-	-	-	-	-	-
<b>IX. Tax Expenses of discontinued operations</b>	-	-	-	-	-	-
<b>X. Profit/(Loss) from discontinued operations (after tax) (VIII-IX)</b>	-	-	-	-	-	-
<b>XI. Total Profit (Loss) for the period (VII + X)</b>	<b>-30.67</b>	<b>79.11</b>	<b>31.16</b>	<b>31.94</b>	<b>190.86</b>	<b>218.99</b>
<b>XII. Other Comprehensive Income</b>						
A (i) Items that will not be reclassified to profit or loss	-0.83	-0.83	-1.37	-2.49	-4.10	9.49
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.23	0.23	0.38	0.69	1.14	-2.64
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	-	-	-	-	-	-
<b>XIII. Total Comprehensive Income for the period</b>	<b>-31.27</b>	<b>78.51</b>	<b>30.17</b>	<b>30.14</b>	<b>187.90</b>	<b>225.84</b>
<b>XIV. Details of Equity Share Capital</b>						
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
<b>XV. Earnings per equity share (for continuing operation): (in Rs.)</b>						
(1) Basic	-1.11	2.86	1.13	1.16	6.90	7.92
(2) Diluted	-1.11	2.86	1.13	1.16	6.90	7.92
<b>XVI. Earnings per equity share (for discontinued operation): (in Rs.)</b>						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
<b>XVII. Earnings Per equity share(for discontinued &amp; continuing operation) (in Rs.)</b>						
(a) Basic	-1.11	2.86	1.13	1.16	6.90	7.92
(b) Diluted	-1.11	2.86	1.13	1.16	6.90	7.92

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Factory & Regd. Office : Plot No. 13 to 16, Dewan Industrial Estate, Village Navali, BIDCO Rd., Dist. Palghar - 401 404.  
Tel. : 91-(2525)-254932 Fax : 91-(2525)-254932 Ext.113 Email : spentain@vsnl.com Web.: www.spentasocks.com

CIN NO.: L28129MH1986PLCO40482

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended on December 31, 2022

Particulars			(Rs. In Lacs, unless otherwise stated)			
	Quarter ended	Quarter ended	Quarter ended	Nine Month ended	Nine Month ended	Year Ended
	31-Dec-22 (Unaudited)	30-Sep-22 (Unaudited)	31-Dec-21 (Unaudited)	31-Dec-22 (Unaudited)	31-Dec-21 (Unaudited)	31-Mar-22 (Audited)

Notes :

- The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 14th February, 2023.
- The Statutory Auditors of the Company have carried out Limited Review of the Standalone Financial Results and have issued an unmodified review report on the Financial Results for the quarter and nine months ended 31st December, 2022.
- The Un-audited Financial Results for the quarter and nine months ended 31st December, 2022 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.
- The Company's Operations consists of only one segment, i.e textiles; hence segment reporting under AS17 is not applicable.
- Previous period figures have been regrouped / rearranged wherever necessary to confirm to the current period figures.

Place : Palghar  
Date : 14th February, 2023

FOR AND ON BEHALF OF THE BOARD  
SPENTA INTERNATIONAL LTD

*Danny F. Hansotia*  
DANNY F. HANSOTIA  
MANAGING DIRECTOR & CFO  
DIN : 00203497

