

**August 10, 2023**

**BSE Limited**

Phiroze Jeejeebhoy Towers,  
PDalal Street, Fort,  
Mumbai – 400 001.

**Scrip Code: 526161**

**Sub: Approval of Un-audited Financial Results for the quarter ended 30<sup>th</sup> June, 2023  
in pursuance of Regulation 33 (3) of the Listing Obligation and Disclosure  
Requirement Regulation 2015**

Dear Sir,

With reference to above captioned subject, we hereby submit you the un-audited Financial results along with Limited Review Report duly approved by the Board and reviewed by the auditors for the quarter ended 30<sup>th</sup> June, 2023.

Kindly take on record and acknowledge the same.

Thanking You,

Yours Faithfully,

**FOR SPENTA INTERNATIONAL LIMITED**

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**Danny Hansotia**  
**Managing Director & Compliance Officer**  
**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 ended **30<sup>th</sup> June, 2023** ("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 : 10<sup>th</sup> August, 2023**

**UDIN : 23423896BGTVYI8326**



Statement of Standalone Financial Results for the Quarter ended on June 30, 2023

Particulars	(Rs. in Lacs, unless otherwise stated)			
	Quarter ended	Quarter ended	Quarter ended	Year Ended
	30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>I. Income</b>				
Revenue from Operations	960.51	1,057.36	1,500.20	5,286.95
Other Income	37.58	12.34	9.92	72.38
<b>Total Revenue</b>	<b>998.09</b>	<b>1,069.70</b>	<b>1,510.12</b>	<b>5,359.33</b>
<b>II. Expenses</b>				
(a) Cost of Materials Consumed	625.95	544.36	992.34	3,330.79
(b) Purchase of Stock-in-Trade	161.95	91.09	194.69	622.67
(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-114.43	-1.62	8.71	-84.42
(d) Employee Benefit Expenses	145.48	143.39	144.50	577.80
(e) Finance Cost	48.17	44.50	41.45	167.27
(f) Depreciation and Amortisation Expense	23.72	27.61	27.55	110.38
(g) Power Cost	33.41	33.13	30.99	132.91
(h) Other Expenses	97.64	99.73	88.33	374.01
<b>Total Expenses</b>	<b>1,021.89</b>	<b>982.19</b>	<b>1,528.56</b>	<b>5,231.41</b>
<b>III. Profit before exceptional items &amp; tax (I-II)</b>	<b>-23.80</b>	<b>87.51</b>	<b>-18.44</b>	<b>127.92</b>
<b>IV. Exceptional items</b>				
<b>V. Profit/(loss) before exceptions items and tax (III-IV)</b>	<b>-23.80</b>	<b>87.51</b>	<b>-18.44</b>	<b>127.92</b>
<b>VI. Tax Expense - Current Tax</b>				
- Deferred Tax	-2.16	7.00	-	22.00
<b>Total Tax Expenses</b>	<b>-2.16</b>	<b>4.86</b>	<b>-1.95</b>	<b>13.32</b>
<b>VII. Profit/(loss) for the period form continuing operations(V-VI)</b>	<b>-21.64</b>	<b>82.65</b>	<b>-16.49</b>	<b>114.60</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>-21.64</b>	<b>82.65</b>	<b>-16.49</b>	<b>114.60</b>
<b>XII. Other Comprehensive Income</b>				
A.(i) Items that will not be reclassified to profit or loss	-0.69	1.15	-0.83	-1.35
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.19	-0.33	0.23	0.37
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>-22.14</b>	<b>83.47</b>	<b>-17.09</b>	<b>113.62</b>
<b>XIV. Details of Equity Share Capital</b>				
Paid-up Equity Share Capital	276.43	276.43	276.43	276.43
Face Value of Equity Share Capital	10.00	10.00	10.00	10.00
<b>XV. Earnings per equity share (for continuing operation): (in Rs.)</b>				
(1) Basic	-0.78	2.99	-0.60	4.15
(2) Diluted	-0.78	2.99	-0.60	4.15
<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	-0.78	2.99	-0.60	4.15
(b) Diluted	-0.78	2.99	-0.60	4.15

Notes :

- The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 10th August, 2023.
- The Statutory Auditors of the Company have carried out an Audit of the Standalone Financial Results and have expressed an unqualified opinion on the Financial Results for the quarter ended 30th June, 2023.
- 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.
- 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 : 10th August, 2023

FOR AND ON BEHALF OF THE BOARD  
SPENTA INTERNATIONAL LTD

DANNY F. HANSOTA  
MANAGING DIRECTOR & CFO  
DIN : 00203497

