

Date: 13th November, 2024

To,
Department of Corporate Service (DCS-CRD),
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Sub: Submission of Standalone Un-Audited IND-AS Financial Results for Quarter and Half Year ended 30th September, 2024 in pursuance of regulation 33 of Listing Obligation and Disclosure Requirement, 2015 along with Statement of Assets and Liabilities and Statement of Cash Flow for Quarter and Half Year ended 30th September, 2024

Ref: SPENTA INTERNATIONAL LIMITED- BSE code: 526161

Dear Sir,

Kindly find enclosed herewith duly approved Un-Audited IND-AS Financial Results for Quarter and Half Year ended 30th September, 2024 in pursuance of regulation 33 of Listing Obligation and Disclosure Requirement, 2015 along with Statement of Assets and Liabilities and Statement of Cash Flow for Quarter and Half Year ended 30th September, 2024.

Kindly take on record and acknowledge receipt of the same.

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 and Half Yearly 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 un-audited financial results of **Spenta International Limited** ("The Company") for the Quarter and the half year ended **30th September, 2024** ("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 provide 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: 13th November, 2024
UDIN: 24423896BKDAEI3724





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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 25430 0010 / 0040

CIN: L28129MH1986PLC040482
SPENTA INTERNATIONAL LTD

Statement of Unaudited Standalone Statement of Assets and Liabilities for the Quarter and the Half Year
ended on September 30, 2024

(Amount in Rs.)				
Standalone Statement of Assets & Liabilities	Note No.	Six months ended 30/09/2024	Six months ended 30/09/2023	As at year ended 31/03/2024
ASSETS				
1. Non-current assets				
(A) Property, Plant and Equipment	2	14,08,82,544	15,01,83,617	14,54,85,901
(B) Capital work-in-progress				
(C) Investment Property	3	1,17,89,683	1,15,89,683	1,17,89,683
(D) Goodwill				
(E) Other Intangible assets				
(F) Intangible assets under development				
(G) Biological Assets other than bearer plants				
(H) Financial Assets				
(i) Investments				
(ii) Trade receivables				
(iii) Loans	4	27,29,636	12,50,000	19,43,342
(iii) Others				
(I) Deferred tax assets (net)	5	20,78,023	11,77,039	16,54,449
(J) Other non-current assets	6	45,78,433	31,00,570	31,00,570
		16,20,58,319	16,73,00,909	16,39,73,945
2. Current assets				
(A) Inventories	7	16,10,39,399	13,94,12,691	14,81,58,133
(B) Financial Assets				
(i) Investments	8	1,41,39,673	1,22,96,263	1,44,17,566
(ii) Trade receivables	9	14,43,19,008	12,00,34,393	10,51,83,200
(iii) Cash and cash equivalents	10	2,00,80,398	62,67,236	96,51,945
(iv) Bank balances other than (iii) above	11	8,89,68,599	5,65,88,367	8,72,00,548
(v) Loans	12	21,64,970	30,32,126	20,23,943
(vi) Other Financial Assets	13	1,10,58,168	1,00,27,681	77,86,932
(C) Current Tax Assets (Net)				
(D) Other-current assets	14	2,62,10,868	2,46,02,167	2,76,47,017
		46,79,81,083	37,22,60,924	40,20,69,284
TOTAL ASSETS		63,00,39,402	53,95,61,833	56,60,43,230
EQUITY AND LIABILITIES				
1. Equity				
(a) Equity Share Capital	15	2,76,43,260	2,76,43,260	2,76,43,260
(b) Other Equity	16	25,80,25,831	24,76,89,331	25,32,42,619
		28,56,69,091	27,53,32,591	28,08,85,879
2. Liabilities				
(I) Non-current liabilities				
(A) Financial Liabilities				
(i) Borrowings	17	3,33,92,451	4,83,65,398	4,05,49,616
(i) Trade payables				
(i) Other financial liabilities				
(B) Provisions	18	1,80,85,126	1,35,23,543	1,68,78,095
(C) Deferred Tax Liabilities (Net)				
(e) Other non-current liabilities				
		5,14,77,577	6,18,88,941	5,74,27,711
(II) Current liabilities				
(A) Financial Liabilities				
(i) Borrowings	19	20,23,78,115	13,77,17,356	18,42,65,659
(ii) Trade payables	20	3,65,19,193	1,70,41,254	1,50,40,044
(iii) Other financial liabilities	21	85,75,913	90,77,673	89,49,839
(B) Other current liabilities	22	3,96,68,747	3,24,99,258	1,71,78,085
(C) Provisions	23	39,54,592	46,70,189	9,14,473
(D) Current Tax Liabilities (Net)	24	17,96,174	13,34,572	13,81,540
		29,28,92,734	20,23,40,301	22,77,29,640
TOTAL EQUITY AND LIABILITIES		63,00,39,402	53,95,61,833	56,60,43,230
				0

Place : PALGHAR
Date : 13th November, 2024

FOR AND ON BEHALF OF THE BOARD
SPENTA INTERNATIONAL LTD

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



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 Extn. 113. Web.: www.spentasocks.com

CIN No.: L28129MH1986PLC040482 • GST NO -27AAACS5965P1ZL

Statement of Unaudited Standalone Financial Results for the Quarter and the Half Year ended on September 30, 2024

Particulars	(Rs. In Lacs, unless otherwise stated)					
	Quarter ended	Quarter ended	Quarter ended	Six Month ended	Six Month ended	Year Ended
	30-Sep-24 (Unaudited)	30-Jun-24 (Unaudited)	30-Sep-23 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-23 (Unaudited)	31-Mar-24 (Audited)
I. Income						
Revenue from Operations	1,356.84	1,029.33	1,000.17	2,386.17	1,960.68	3,514.68
Other Income	27.74	35.49	24.24	63.23	61.82	130.43
Total Revenue	1,384.58	1,064.82	1,024.41	2,449.40	2,022.50	3,645.13
II. Expenses						
(a) Cost of Materials Consumed	684.37	544.89	502.52	1,229.26	1,128.47	1,885.67
(b) Purchase of Stock-in-Trade	235.97	203.67	159.71	439.64	321.66	442.55
(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	11.88	-35.44	-55.92	-23.56	-170.35	-178.13
(d) Employee Benefit Expenses	163.31	156.56	152.94	319.87	298.42	577.31
(e) Finance Cost	48.65	50.10	44.03	98.75	92.20	182.83
(f) Depreciation and Amortisation Expense	23.42	23.40	23.72	46.82	47.44	94.91
(g) Power Cost	39.76	39.94	35.83	79.70	69.24	139.84
(h) Other Expenses	84.03	92.81	79.31	176.84	176.95	354.17
Total Expenses	1,291.39	1,075.93	942.14	2,367.32	1,964.03	3,499.15
III. Profit before exceptional items & tax (I-II)	93.19	-11.11	82.27	82.08	58.47	145.98
IV. Exceptional items	-	-	-	-	-	-
V. Profit/(loss) before exceptions items and tax (III-IV)	93.19	-11.11	82.27	82.08	58.47	145.98
VI. Tax Expense						
- Current Tax	11.77	-	14.65	11.77	14.65	41.00
- Deferred Tax	-0.04	-3.60	-1.20	-3.64	-3.36	-5.14
Total Tax Expenses	11.73	-3.60	13.45	8.13	11.29	35.86
VII. Profit/(loss) for the period from continuing operations(V-VI)	81.46	-7.51	68.82	73.95	47.18	110.12
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)	81.46	-7.51	68.82	73.95	47.18	110.12
XII. Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	1.06	1.06	-0.69	2.12	-1.38	-12.14
(ii) Income tax relating to items that will not be reclassified to profit or loss	-0.29	-0.30	0.19	-0.59	0.38	3.38
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	82.23	-6.75	68.32	75.48	46.18	101.36
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
XV. Earnings per equity share (for continuing operation): (in Rs.)						
(1) Basic	2.95	-0.27	2.49	2.68	1.71	3.98
(2) Diluted	2.95	-0.27	2.49	2.68	1.71	3.98
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	2.95	-0.27	2.49	2.68	1.71	3.98
(b) Diluted	2.95	-0.27	2.49	2.68	1.71	3.98

Notes :

- The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 13th November, 2024.
- 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 and half year ended 30th September, 2024.
- 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.
- Note : The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Annual Financial Results are available on the website of the Stock Exchange at www.bseindia.com and on the Company's website www.spentasocks.com

Place : Palghar

Date : 13th November, 2024

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

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





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SPENTA INTERNATIONAL LIMITED

Corporate Office :
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Behind Kamgar Kala Kendra, Senapati Bapat Marg,
Prabhadevi (W), Mumbai - 400 013
Tel.: 022 25430 0010 / 0040

CIN: L28129MH1986PLC040482

SPENTA INTERNATIONAL LTD

CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET FOR HALF YEAR ENDED 30TH SEPTEMBER, 2024

	(Amount in Rs.)		
	As at 30th Sep 2024 Audited	Un-	As at 31 March 2024 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit/(Loss) before tax and extraordinary items		82,07,971	1,45,98,328
Adjustments for:			
Depreciation	46,82,358		94,91,395
Amortisation	-		-
Non Cash and operating Items - others	15,95,540		17,97,715
Interest income	(35,82,208)		(57,76,036)
Finance Cost	98,75,091		1,82,82,513
Leave and License Fees	-		0
Dividend income	(90,754)		(84,048)
Establishment Charges	(7,80,000)		(15,60,000)
(Profit) / Loss on Sale of Fixed Assets	-		-
Unrealised Foreign Exchange (gain)/Loss	15,478		23,783
(Gain)/Loss on Fair value of investments	(7,22,107)		(37,42,149)
	1,09,93,398		1,84,33,172
Operating Profit before Working Capital Changes		1,92,01,369	3,30,31,500
Adjustments for:			
(Increase) / decrease in inventories	(1,28,81,266)		(21,97,742)
(Increase) / decrease in Trade receivable	(3,91,35,808)		2,38,59,198
(Increase) / decrease in Financial assets	(32,71,236)		(1,96,662)
(Increase) / decrease in other current assets	(41,714)		31,84,285
Increase / (decrease) in trade payable	2,14,79,149		(1,50,36,226)
Increase / (decrease) in financial liabilities	(3,73,926)		6,06,860
Increase / (decrease) in provisions	42,47,150		30,54,807
(Increase) / decrease in other current liabilities	2,29,05,296	(70,72,354)	(1,10,18,413)
	1,21,29,015		3,52,87,606
Cash generated from / used in operations			
Direct Taxes paid		(11,77,440)	(41,00,000)
Net cash generated from / (used in) operating activities (A)		1,09,51,575	3,11,87,606
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Fixed Assets including CWIP	(79,000)		(81,169)
Sale of Fixed Assets	-		-
Advance for Fixed Assets	-		-
Movement in Non Current Investments	-		(2,00,000)
Movement in Current Investments	2,77,893		-
(Increase) / decrease in Long term loans and advances	(9,27,321)		6,658
(Investment in)/Maturities of Fixed Deposits	(17,68,051)		(3,13,35,196)
Leave and License Fees	-		-
Dividend income	90,754		84,048
Interest income	35,82,208	11,76,483	52,53,536
Net cash (used) in investing activities (B)		11,76,483	(2,62,72,123)
C. CASH FLOW FROM FINANCING ACTIVITIES			
Interest paid	(98,75,091)		(1,82,82,513)
Dividends paid	(27,64,326)		(27,64,326)
Net increase / (decrease) in long term borrowings	(71,57,165)		(1,53,85,638)
Net increase / (decrease) in Short term Borrowings	1,81,12,456	(16,84,126)	3,58,68,535
Net cash (used in) from financing activities (C)		(16,84,126)	(5,63,941)
Effect of exchange rate changes (D)		(15,478)	(23,783)
Net Cash Flow for the year		1,04,28,454	43,27,759
Cash and cash Equivalents as at 31.03.2024		96,51,944	53,24,185
Cash and cash Equivalents as at 30.09.2024		2,00,80,398	96,51,944

Note : 1) The Cash Flow Statements has been prepared under the "Indirect Method" as set out in Ind AS - 7 on Cash Flow Statement
2) Previous years figures have been regrouped / rearranged wherever necessary.

Place : PALGHAR
Date : 13th November, 2024

FOR AND ON BEHALF OF THE BOARD
SPENTA INTERNATIONAL LTD

Danny F. Hansotia
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MANAGING DIRECTOR & CFO
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