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

Tel.: 022 2430 0010 / 0040

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

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 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



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

| FOTAL ASSETS EQUITY AND LIABILITIES 1. Equity (a) Equity Share Capital (b) Other Equity (c) Differ Equity (d) Equity Share Capital (e) Other Equity (e) Other Equity (f) Financial Liabilities (g) Equity Share Capital (g) | Standalone Statement of Assets & Liabilities | Note No. | Six months ended 30 /09/ 2024 | Six months ended 30 /09/ 2023 | (Amount in Rs As at year ended 31 /03/ 2024 |
|--|--|-------------|--|----------------------------------|---|
| APProperty, Plant and Equipment 2 | ASSETS | | | | |
| APProperty, Plant and Equipment 2 | 1 Non augment appara | | | | |
| | | 1 2 | 14.00.02.544 | 15.01.02.617 | 14 54 05 00 |
| Climestment Property 3 | | - | 14,00,02,344 | 15,01,03,017 | • 14,54,85,90 |
| Discordwill | | 2 | 1 17 00 602 | 1.15.00.603 | 1 17 00 60 |
| | | 3 | 1,17,09,003 | 1,15,89,083 | 1,17,89,08 |
| Finding Line | #1400 BB #160 | | | | |
| G Biological Assets other than bearer plants | | | | | |
| | | | | | |
| (i) I) Investments (ii) I) Loans (iii) Others (iii) Others (iii) Others (iii) Other recretables (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Loans (iv) Other Requivalents (iv) Loans (iv) Other Requivalents (iv) Loans (iv) Other Requivalents (iv) | | 1 | | | 4 |
| (III) Loans (III) Cherry (III) Other non-current assets (III) Deferred tax assets (net) (II) Cher non-current assets (III) Trade receivables (III) Cher non-current assets (III) Trade receivables (III) Trade prayables (III) Cherry Trade (III) Trade receivables (III) Cherry Trade (III) Trade prayables (III) Cherry Trade (III) Trade prayables (III) Cherry Trade (III) Trade prayables (III) Trade prayables (III) Cherry Trade (III) Trade prayables (III) Cherry Trade (III) Trade prayables (III) Cherry Trade (III) Trade prayables (III) Trade prayables (III) Cherry Trade (III) Trade (III) Trade (III) Cherry Trade (III) Trade (III) Cherry Trade | | | | | |
| (III) Loans (III) Others (III) Other non-current assets (net) (I) Deferred tax assets (net) (I) Other non-current liabilities (I) Deferred tax assets (net) (I) Other non-current liabilities (I) I Trade payables (I) I Trade payables (I) I Trade payables (I) I Trade payables (I) I Deferred Tax Liabilities (I) I Trade payables (I) I Deferred Tax Liabilities (I) I Deferred Tax Liabilities (I) I Trade payables (II) I Trade payables (II) I Trade payables (II) I Deferred Tax Liabilities (II) I Deferred Tax Liabilities (II) Provisions (II) I Trade payables (III) I Deferred Tax Liabilities (III) Current Tax Liabilities (III) Curre | | | | | 3 |
| (ii) Others (iii) Other nancal liabilities (i) Berustian (iii) Other Equity (ii) Equity Share Capital (iii) Other Equity (iii) Berustian (iii) Other Equity (iii) Other Equity (iii) Provisions (iii) Other Equity (iii) Equity Share Capital (iiii) Other Equity (iii) Equity Share Capital (iiii) Other Equity (iii) Equity Share Capital (iii) Other Equity (iii) Equity Share Capital (iii) Other Equity (iii) Equity Share Capital (iii) Other Equity (iii) Equity Share Capital (iiii) Other Equity (iiii) Equity Share Capital (iiii) Other Equity (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii | | 4 | 27 20 636 | 1250,000 | 10.42.24 |
| 17 Deferred tax assets (net) 5 20,78,023 11,77,039 1,65,44 1,000 | | 1 | 27,23,030 | 12,30,000 | 19,43,34 |
| 17 Other non-current assets 6 | | 5 | 20.78.023 | 11.77.030 | 165444 |
| 16,20,58,319 | | | | | |
| 2. Current assets (A) Inventories (B) Financial Assets (I) Investments (I) Investments (I) Investments (I) Investments (II) Grash and cash equivalents (IV) Bank balances other than(III) above (IV) Loans (IV) Coans (IV) C | ()) outer non current assets | | | | |
| Al Inventories 7 | 2. Current assets | | 10,20,00,017 | 10,73,00,707 | 10,37,73,74 |
| B Financial Assets | | 7 | 16 10 20 200 | 12 04 12 601 | 14 01 50 12 |
| (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than(iii) above (iv) Ioans (iv) Tother Financial Assets (iv) Other Financial Isabilities (iv) Other Financial Isabil | \$100 P. C. | 100 | 10,10,39,399 | 13,54,12,091 | 14,01,58,13 |
| (iii) Trade receivables (iiii) Cash and cash equivalents (iv) Bank balances other than(iii) above (iv) Loans (| *** *** ** ** ** ** ** ** ** ** ** ** * | Ω | 1.41 20 672 | 12206262 | 1 44 17 52 |
| (iii) Cash and cash equivalents (iv) Bank balances other than(iii) above (iv) Loams (iv) Other Financial Assets (iv) Other Assets (Net) (iv) Other Financial Assets (iv) Other Financial Inabilities (iv) Other Equity (iv) Other | 7.45 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) | 0.000 | _0000000000000000000000000000000000000 | | |
| (iv) Bank balances other than(iii) above (v) Loans (v) Loans (v) Loans (v) Loans (v) Other Financial Assets (v) Other Financial Liabilities (v) Financial Liabilities (v) Other Financial Liabilities (v) O | 1 7 | | | | |
| (v) Loans (vi) Other Financial Assets (vi) Other Financial Assets (Net) (vi) Other Financial Assets (Net) (vi) Other Financial Assets (Net) (vii) Other Capital (viii) Other Equity (viii) | | 1,00000 | | | |
| (vi) Other Financial Assets (C) Current Tax Assets (Net) (D) Other current assets 13 | | 30000000 | | | |
| C) Current Tax Assets (Net) D) Other-current assets 14 | | | | | |
| 14 | | 13 | 1,10,56,108 | 1,00,27,081 | 77,86,93 |
| A6,79,81,083 37,22,60,924 40,20,69,22 | | 14 | 2 62 10 060 | 24602467 | 2764701 |
| COTAL ASSETS 63,00,39,402 53,95,61,833 56,60/43,2 | (b) Other current assets | 14 | 2,02,10,008 | 2,40,02,107 | 2,/0,4/,01 |
| EQUITY AND LIABILITIES (a) Equity (a) Equity Share Capital (b) Other Equity (16 25,80,25,831 24,76,89,331 25,32,42,6 29,56,69,091 27,53,32,591 28,08,95,8 26,56,69,091 27,53,32,591 28,08,95,8 27,53,32,591 28,08,95,8 28,10 Non-current liabilities (16) Errorwings (17) Trade payables (18) Provisions (19) Errorwings (19) Current Rabilities (19) | · / | A | 46,79,81,083 | 37,22,60,924 | 40,20,69,28 |
| EQUITY AND LIABILITIES (a) Equity (a) Equity Share Capital (b) Other Equity (16 25,80,25,831 24,76,89,331 25,32,42,6 29,56,69,091 27,53,32,591 28,08,95,8 26,56,69,091 27,53,32,591 28,08,95,8 27,53,32,591 28,08,95,8 28,10 Non-current liabilities (16) Errorwings (17) Trade payables (18) Provisions (19) Errorwings (19) Current Rabilities (19) | TOTAL ASSETS | | 63 00 39 402 | 53 05 61 933 | E6 60/43 22 |
| Equity (a) Equity Share Capital 15 2,76,43,260 2,76,43,260 2,76,43,260 25,80,25,831 24,76,89,331 25,52,42,6 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,53,98 4,05,49,6 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,991 27,53,32,591 28,08,85,81 28,56,69,991 27,53,32,591 28,08,85,81 28,56,69,991 27,53,32,591 28,08,85,81 28,56,69,991 27,53,32,591 28,08,85,81 28,56,69,991 27,53,32,591 28,08,85,81 28,56,69,991 27,53,32,591 28,08,85,81 28,56,69,991 27,53,32,591 28,08,85,81 28,56,85,8 | 101712712713 | | 03,00,37,402 | 33,73,01,033 | 30,00,43,23 |
| Equity (a) Equity Share Capital 15 2,76,43,260 2,76,43,260 2,76,43,260 25,80,25,831 24,76,89,331 25,52,42,6 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,53,98 4,05,49,6 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,091 27,53,32,591 28,08,85,81 28,56,69,991 27,53,32,591 28,08,85,81 28,56,69,991 27,53,32,591 28,08,85,81 28,56,69,991 27,53,32,591 28,08,85,81 28,56,69,991 27,53,32,591 28,08,85,81 28,56,69,991 27,53,32,591 28,08,85,81 28,56,69,991 27,53,32,591 28,08,85,81 28,56,69,991 27,53,32,591 28,08,85,81 28,56,85,8 | FOURTY AND LIABILITIES | | | | |
| (a) Equity Share Capital (b) Other Equity 15 16 2,76,43,260 25,80,25,831 24,76,89,331 25,52,42,6 25,80,25,831 24,76,89,331 25,52,42,6 28,56,69,091 27,53,32,591 28,08,85,8 28,16,69,091 27,53,32,591 28,08,85,8 28,16,69,091 27,53,32,591 28,08,85,8 28,16,169,091 27,53,32,591 28,08,85,8 4,05,49,6 (i) Borrowings (i) Trade payables (i) Other financial liabilities (ii) Borrowings (i) Other non-current liabilities (ii) Borrowings (iii) Trade payables (iii) Trade payables (iii) Trade payables (iii) Other financial liabilities (iii) Other financial | EQUITI AND EMBELTIES | | 7 | 1 | A |
| (b) Other Equity 16 | 1. Equity | | | J. C. | |
| 28,56,69,091 27,53,32,591 28,08,85,8 28,56,69,091 27,53,32,591 28,08,85,8 (A) Financial Liabilities (I) Borrowings (I) Other financial liabilities (I) Provisions (C) Deferred Tax Liabilities (I) Borrowings (I) Current liabilities (I) Borrowings (I) Current liabilities (I) Borrowings (I) Trade payables (I) Other financial Liabilities (I) Borrowings (I) Trade payables (I) Defer financial Liabilities (I) Borrowings (I) Trade payables (I) Defer financial Liabilities (I) Borrowings (I) Trade payables (I) Defer financial Liabilities (I) Borrowings (I) Trade payables (I) Borrowings (I) Trade payables | (a) Equity Share Capital | 15 | 2,76,43,260 | 2,76,43,260 | 2,76,43,26 |
| 1) Non-current liabilities | (b) Other Equity | 16 | 25,80,25,831 | 24,76,89,331 | 25,32,42,61 |
| Non-current liabilities (A) Financial Liabilities (I) Borrowings (I) Trade payables (I) Other financial liabilities (B) Provisions (C) Deferred Tax Liabilities (Net) (e) Other non-current liabilities (I) Borrowings (I) Current liabilities (I) Borrowings (I) Borrowings (I) Borrowings (I) Trade payables (I) Borrowings (I) Trade payables (I) Trade payables (I) Other financial liabilities (I) Borrowings (I) Other financial liabilities (I) O | | | 28,56,69,091 | 27,53,32,591 | 28,08,85,87 |
| (A) Financial Liabilities (I) Borrowings (I) Trade payables (I) Other financial liabilities (B) Provisions (C) Deferred Tax Liabilities (Net) (e) Other non-current liabilities (A) Financial Liabilities (I) Borrowings (II) Current liabilities (A) Financial Liabilities (I) Borrowings (II) Trade payables (II) Trade payables (III) Trade payables (III) Other financial liabilities (I | 2. Liabilities | | | | |
| (i) Borrowings (i) Trade payables (i) Other financial liabilities (Ref.) (C) Deferred Tax Liabilities (Net) (e) Other non-current liabilities (A) Financial Liabilities (I) Borrowings (I) Other financial Liabilities (I) Borrowings (I) Trade payables (II) Other financial liabilities (III) Other financial liabilities (III | (I) Non-current liabilities | | 2 800 | | |
| (i) Trade payables (i) Other financial liabilities (E) Provisions (C) Deferred Tax Liabilities (Net) (e) Other non-current liabilities (A) Financial Liabilities (ii) Borrowings (iii) Trade payables (iii) Trade payables (iii) Other financial liabilities (Ii) Borrowings (Iii) Other financial liabilities (Iii) Ot | (A) Financial Liabilities | | | 1 | |
| (i) Trade payables (i) Other financial liabilities (E) Provisions (C) Deferred Tax Liabilities (Net) (e) Other non-current liabilities (A) Financial Liabilities (ii) Borrowings (iii) Trade payables (iii) Trade payables (iii) Other financial liabilities (Ii) Borrowings (Iii) Other financial liabilities (Iii) Ot | (i) Borrowings | 17 | 3,33,92,451 | 4,83,65,398 | 4,05,49,61 |
| (B) Provisions (C) Deferred Tax Liabilities (Net) (e) Other non-current liabilities (A) Financial Liabilities (I) Borrowings (Ii) Trade payables (Iii) Other financial liabilities (B) Other current liabilities (C) Provisions (C) Pro | | (min'n) | | | |
| (C) Deferred Tax Liabilities (Net) (e) Other non-current liabilities (A) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (iii) Other financial liabilities (20 3,65,19,193 1,70,41,254 1,50,40,0 1) (iii) Other financial liabilities (21 85,75,913 90,77,673 89,49,8 1) (C) Provisions (C) Provisions (C) Provisions (C) Provisions (C) Provisions (D) Current Tax Liabilities (Net) (E) Other financial liabilities (D) Current Tax Liabilities (E) Other financial liabilities | (i) Other financial liabilities | | | | |
| (e) Other non-current liabilities (II) Current liabilities (A) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities (ii) Other financial liabilities (iii) Other financial liabilitie | (B) Provisions | 18 | 1,80,85,126 | 1,35,23,543 | 1,68,78,09 |
| S,14,77,577 S,18,88,941 S,74,27,7 | (C) Deferred Tax Liabilities (Net) | | | | |
| Corrent liabilities | (c) Other non-current liabilities | | | ļ | |
| III Current Iabilities (A) Financial Liabilities (B) Financial Liabilities (I) Borrowings 19 20,23,78,115 13,77,17,356 18,42,65, | the state of the s | 1 | 5,14,77,577 | 6,18,88,941 | 5,74,27,71 |
| (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (B) Other current liabilities (C) Provisions (D) Current Tax Liabilities (Net) POTAL EQUITY AND LIABILITIES 19 20,23,78,115 21,77,7,356 21 85,75,913 90,77,673 89,49,8 17,17,80 22 3,96,68,747 3,24,99,258 1,71,78,0 23 39,54,592 46,70,189 9,14,4 17,96,174 13,34,572 13,81,5 29,28,92,734 20,23,40,301 22,77,29,6 23 29,28,92,734 20,23,40,301 22,77,29,6 24 29,28,92,734 20,23,40,301 22,77,29,6 21 22 23,40,301 22,77,29,6 23 24 25,28,92,734 20,23,40,301 22,77,29,6 23,40,301 22,77,29,6 24 24 25,28,92,734 26,28,92,734 26,28,92,734 26,28,92,92,8 27 28,92,734 20,23,40,301 22,77,29,6 27 28,92,734 20,23,40,301 22,77,29,6 23 28,92,734 20,23,40,301 22,77,29,6 23 28,92,734 20,23,40,301 22,77,29,6 23 24 28,92,734 20,23,40,301 22,77,29,6 23 24 28,92,734 20,23,40,301 22,77,29,6 24 28,92,734 20,23,40,301 22,77,29,6 23 24 28,92,734 20,23,40,301 22,77,29,6 23 28,92,734 20,23,40,301 22,77,29,6 23 24 28,92,734 20,23,40,301 22,77,29,6 23 24 28,92,734 20,23,40,301 22,77,29,6 23 24 28,92,734 29,92,88 29,734 20,92,88 29,88 29,88 29,88 29,88 29,88 29,88 29,88 29,88 29,88 29,88 29,88 29,88 29,88 29,88 29 | (II) Current liabilities | | | | |
| (ii) Trade payables (iii) Other financial liabilities (iii) Other financia | (A) Financial Liabilities | | | | |
| (ii) Trade payables (iii) Other financial liabilities (iii) Other financia | (i) Borrowings | 19 | 20.23,78,115 | 13,77,17,356 | 18.42.65.65 |
| (iii) Other financial liabilities 21 85,75,913 90,77,673 89,49,8 (B) Other current liabilities 22 3,96,68,747 3,24,99,258 1,71,78,0 (C) Provisions 23 39,54,592 46,70,189 9,14,4 (D) Current Tax Liabilities (Net) 24 17,96,174 13,34,572 13,81,5 COTAL EQUITY AND LIABILITIES 63,00,39,402 53,95,61,833 56,60,43,2: Place : PALGHAR Pate : 13th November, 2024 FOR AND ON BEHALF OF THE BOARD SPENTA INTERNATIONAL LTD DANNY F. HANSOTIA | | 37933 | | | 1,50,40,04 |
| (B) Other current liabilities | | 100000 | | | |
| (C) Provisions (D) Current Tax Liabilities (Net) 23 39,54,592 46,70,189 9,14,4 17,96,174 13,34,572 13,81,5 29,28,92,734 20,23,40,301 22,77,29,6 COTAL EQUITY AND LIABILITIES 63,00,39,402 53,95,61,833 56,60,43,2: Place : PALGHAR Por AND ON BEHALF OF THE BOARD SPENTA INTERNATIONAL ITD DANNY F. HANSOTIA | | | | | |
| (D) Current Tax Liabilities (Net) 24 17,96,174 13,34,572 13,81,5 29,28,92,734 20,23,40,301 22,77,29,6 COTAL EQUITY AND LIABILITIES 63,00,39,402 53,95,61,833 56,60,43,2: Place : PALGHAR Place : PALGHAR Pate : 13th November, 2024 ANNLY F. HANSOTIA | | (2.22) | | | 9,14,47 |
| 29,28,92,734 20,23,40,301 22,77,29,60 FOTAL EQUITY AND LIABILITIES 63,00,39,402 53,95,61,833 56,60,43,23 Place : PALGHAR Parte : 13th November, 2024 FOR AND ON BEHALF OF THE BOARD SPENTA INTERNATIONAL ITD DANNY F. HANSOTIA | | 20000 | | | |
| FOR AND ON BEHALF OF THE BOARD SPENTA INTERNATIONAL LTD DANNY F. HANSOTIA TOTAL EQUITY AND LIABILITIES 63,00,39,402 53,95,61,833 56,60,43,23 56,60,43,23 56,60,43,23 57,61,833 56,60,43,23 57,61,833 56,60,43,23 57,61,833 56,60,43,23 57,61,833 57, | | | | | 11.1.4.000 |
| Place : PALGHAR FOR AND ON BEHALF OF THE BOARD SPENTA INTERNATIONAL ITD DANNY F. HANSOTIA | | | 29,28,92,734 | 20,23,40,301 | 22,77,29,64 |
| SPENTA INTERNATIONAL ITD DANNY F. HANSOTIA SPENTA INTERNATIONAL ITD DANNY F. HANSOTIA | TOTAL EQUITY AND LIABILITIES | | 63,00,39,402 | 53,95,61,833 | 56,60,43,23 |
| DANNY F. HANSOTIA | Place : PALGHAR Date : 13th November, 2024 | | SPENTA INTERNATIONA | | TERNAT |
| | | | | | 12 LANDIRALD |
| MANAGING DIRECTOR & CFO | | (| DANNY F. HANSOTIA | | HZ WIDAIJA |
| | | | MANAGING DIRECTOR 8 | k CFO | Mul 1 |



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

Tel.: 022 25430 0010 / 0040

| | Statement of Unaudited Standalone Financial Results for the Quarter and the Half Year ended on September 30, 2024 (Rs. In Lacs, unless otherwise states) | | | | | | | |
|-----|--|-------------|------------------|------------------|---|-------------|-----------|--|
| | Particulars | | Quarter ended | Quarter ended | Six Month | Six Month | Year Ende | |
| | | 30-Sep-24 | 30-Jun-24 | | ended | ended | | |
| | | | | 30-Sep-23 | 30-Sep-24 | 30-Sep-23 | 31-Mar-24 | |
| I. | Income | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) | |
| ** | The second secon | | 1500000000000 | | 100000000000000000000000000000000000000 | | | |
| | 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 | 130.45 | |
| | Total Revenue | 1,384.58 | 1,064.82 | 1,024.41 | 2,449.40 | 2,022.50 | 3,645.13 | |
| | | | | | | | | |
| П. | Expenses | | | 1 | | | | |
| | (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 | | | |
| | (d) Employee Benefit Expenses | 163.31 | 156.56 | 100000000 | | -170.35 | -178.13 | |
| | (e) Finance Cost | | | 152.94 | 319.87 | 298.42 | 577.31 | |
| | (f) Depreciation and Amortisation Expense | 48.65 | 50.10 | 44.03 | 98.75 | 92.20 | 182.83 | |
| | | 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 | 35417 | |
| | Total Expenses | 1,291.39 | 1,075.93 | 942.14 | 2,367.32 | 1,964.03 | 3,499.15 | |
| | | | | | | | 0,100.12 | |
| П. | Profit before exceptional items & tax (I -II) | 93.19 | -11.11 | 82.27 | 82.08 | 58.47 | 145.98 | |
| V. | Exceptional items | | | 02.27 | 32.00 | 30.47 | 145.96 | |
| V. | Profit/ (loss) before exceptions items and tax (III-IV) | 93.19 | -11.11 | 92.27 | / en en | *** | * | |
| | Torre (1999) service exceptions items and tax (III-11) | 93.19 | -11.11 | 82.27 | 82.08 | 58.47 | 145.98 | |
| л | Tax Expense - Current Tax | | | 200 | 2000 | 1000.000 | | |
| * | - Deferred Tax | 11.77 | - , | 14.65 | 11.77 | 14.65 | 41.00 | |
| | · · | -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 | |
| TI. | Profit /(loss) for the period form continuing operations(V -VI) | 81.46 | -7.51 | 68.82 | 73.95 | 47.18 | 110.12 | |
| | W 143 W 144 - 144 W 144 | - | | | - | 47120 | 110.12 | |
| Ш | Profit/(Loss) from discontinued operations before tax | 27 | | | | | | |
| | Tax Expenses of discontinued operations | | | | | | - | |
| | - Committee of the Comm | | | | | | - | |
| ζ. | Profit/(Loss) from discontinued operations (after tax) (VIII-IX) | | | | | | | |
| | (Tagaza) | | | | | - | - | |
| Т | Total Profit (Loss) for the period (VII + X) | 02.45 | | | | | | |
| | Total Profit (Loss) for the period (VII + A) | 81.46 | -7.51 | 68.82 | 73.95 | 47.18 | 110.12 | |
| п | Other Comprehensive Income | | | | 7 | | | |
| ш. | | | 10007 2 | | | | | |
| | 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 | - | | 27 | - 1 | - | 70.0100.0 | |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | - | 7.2 | - | | | 12.0 | |
| Ш. | Total Comprehensive Income for the period | 82.23 | -6.75 | 68.32 | 75.48 | 46.18 | 101.36 | |
| | | | | 00.02 | 75.40 | 40.10 | 101.50 | |
| IV. | Details of Equity Share Capital | | | 1 | - 1 | | | |
| | Paid-up Equity Share Capital | 276.43 | 276.43 | 276.42 | 275 42 | | 200 | |
| | Face Value of Equity Share Capital | 10.00 | | 276.43 | 276.43 | 276.43 | 276.43 | |
| | race value of Equity Share Capital | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | |
| V. | Post of the second seco | - | | | 11 | | | |
| ٧. | Earnings per equity share (for continuing operation): (in Rs.) | | | 100 | | | | |
| | (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 | |
| | | | | | | | | |
| VI. | Earnings per equity share (for discontinued operation): (in Rs.) | | | | 1 | | | |
| | (1) Basic | | - 1 | | . 1 | | 100 | |
| | (2) Diluted | 100 | | - 1 | - | - | | |
| | Y Y | 1 1 | | | - 1 | | | |
| m | Earnings Per equity share(for discontinued & continuing operation) (in Rs.) | | 1 | | | | | |
| ** | (a) Basic | | | 3000 | 50 300 | 500000 | | |
| | | 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 | |

1 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. 2 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.

4 The Company's Operations consists of only one segment , i.e textiles; hence segment reporting under AS17 is not applicable.

5 Previous period figures have been regrouped / rearranged wherever necessary to confirm to the current period figures.

6 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 MANAGING DIRECTOR & CFO

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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

| | | As at 30th Sep 2024 | Un- | As at 31 Ma | nount in Rs. |
|--|-----|---------------------|--|---------------|--------------|
| | | Audited | Oll- | As at 51 Ma | |
| A. CASH FLOW FROM OPERATING ACTIVITIES | | | | | |
| Net Profit/(Loss) before tax and extraordinary items | | | 82,07,971 | | 1,45,98,328 |
| Adjustments for: | | | | | |
| Depreciation Amortisation | | 46,82,358 | | 94,91,395 | |
| 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 |
| Onewating Due fit he four Mouleine Courts I Channel | | | | 1 | 22222 |
| Operating Profit before Working Capital Changes | | | 1,92,01,369 | 1 | 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) | 400 | (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) | 7 | 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) | 22,56,107 |
| and the same of th | | | 1,21,29,015 | | 3,52,87,606 |
| Cash generated from / used in operations | | | | | 1 |
| 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 |
| | | | | | 3 |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | | | / | |
| Purchase of Fixed Assets including CWIP | | (79,000) | | (81,169) | |
| Sale of Fixed Assets | | - | | , 4 | |
| Advance for Fixed Assets | | - | | | |
| Movement in Non Current Investments | | | and the same | (2,00,000) | |
| Movement in Current Investments | | 2,77,893 | and the same of th | 20022 | |
| (Increase) / decrease in Long term loans and advances | | (9,27,321) | 497 | 6,658 | |
| (Investment in)/Maturities of Fixed Deposits Leave and License Fees | | (17,68,051) | | (3,13,35,196) | |
| Dividend income | | 90,754 | | 84,048 | |
| Interest income | | 35,82,208 | 11,76,483 | 52,53,536 | (2,62,72,123 |
| Net cash (used) in investing activities | (B) | 33,02,200 | 11,76,483 | 32,33,330 | (2,62,72,123 |
| | | | 11,7 0,100 | | (2,02,72,120 |
| C. CASH FLOW FROM FINANCING ACTIVITIES | | 2000 | | | |
| 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) | rear and a rear array | (1,53,85,638) | |
| Net increase / (decrease) in Short term Borrowings | | 1,81,12,456 | (16,84,126) | 3,58,68,535 | (5,63,941 |
| Net cash (used in) from financing activities | (C) | | (16,84,126) | | (5,63,941 |
| Effect of exchange rate changes (D) | (D) | | (15,478) | | (23,783 |
| Stor Max Matrix W 193 | | | | ·- | 1-57.00 |
| | | _ | 1,04,28,454 | _ | 43,27,759 |
| Net Cash Flow for the year | | | | | |
| Net Cash Flow for the year Cash and cash Equivalents as at 31.03.2024 Cash and cash Equivalents as at 30.09.2024 | | | 96,51,944 2,00,80,398 | | 53,24,185 |

Place : PALGHAR

Date: 13th November, 2024

FOR AND ON BEHALF OF THE BOARD SPENTA INTERNATIONAL LTD

DANNY F. HANSOTIA MANAGING DIRECTOR & CFO DIN: 00203497