

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:13.11.2024

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 Wednesday, 13th November, 2024 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 Wednesday, 13th November, 2024, has approved and taken on record the following:

- 1. Unaudited Financial Results of the Company for the Quarter and Half Year ended 30<sup>th</sup> September, 2024, along with the Statement of Assets and Liabilities and the Statement of Cash Flow for the year ended 30<sup>th</sup> September, 2024.
- 2. Limited Review Report of the Statutory Auditors on the Un-audited Financial Results of the Company.

The Board Meeting commenced at 03:30 P.M. (IST) and concluded at 04:30 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

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 30<sup>th</sup> 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

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
ASSETS				
1. Non-current assets				
(A) Property, Plant and Equipment	2	14 00 02 544	15.01.02.617	14 5 4 0 5 0 0
(B) Capital work-in-progress	-	14,08,82,544	15,01,83,617	14,54,85,90
(C) Investment Property	3	1 17 00 602	1.15.00.603	1 17 00 60
(D) Goodwill	3	1,17,89,683	1,15,89,683	1,17,89,68
(E) Other Intangible assets				
(F) Intangible assets under development				
(G) Biological Assets other than bearer plants				
(H) Financial Assets		i i		4
(i) Investments		l		
(ii) Trade receivables				3
(iii) Loans	4	27,29,636	12,50,000	19,43,34
(iii) Others	1	27,23,030	12,30,000	12,43,54
(I) Deferred tax assets (net)	5	20,78,023	11,77,039	16,54,44
(J) Other non-current assets	6	45,78,433	31,00,570	31,00,57
11/ 5 1101 1101 5 111 1101 1101 1101 110		16,20,58,319	16,73,00,909	16,39,73,94
2. Current assets		10,20,00,017	10,73,00,707	10,37,73,74
(A) Inventories	7	16,10,39,399	13,94,12,691	14 01 50 12
(B) Financial Assets	100	10,10,33,399	13,54,12,091	14,81,58,13
(i) Investments	8	1,41,39,673	1,22,96,263	1,44,17,56
(ii) Trade receivables	9	14,43,19,008	12,00,34,393	10,51,83,20
(iii) Cash and cash equivalents	10	2,00,80,398	62,67,236	96,51,94
(iv) Bank balances other than(iii) above	11	8,89,68,599	5,65,88,367	8,72,00,54
(v) Loans	12	21,64,970	30,32,126	
(vi) Other Financial Assets	13	1,10,58,168		20,23,94
(C) Current Tax Assets (Net)	13	1,10,56,106	1,00,27,681	77,86,93
(D) Other current assets	14	2.6210.060	24602467	2764701
D) Other current assets	14	2,62,10,868	2,46,02,167	2,76,47,01
, C		46,79,81,083	37,22,60,924	40,20,69,28
TOTAL ASSETS		63,00,39,402	53,95,61,833	56,60,43,23
		03,00,33,402	33,73,01,033	30,00,43,23
EQUITY AND LIABILITIES				
EQUITI AND LIABILITIES			+	and the second
1. Equity			-	
(a) Equity Share Capital	15	2,76,43,260	2,76,43,260	2,76,43,26
(b) Other Equity	16	25,80,25,831	24,76,89,331	25,32,42,61
		28,56,69,091	27,53,32,591	28,08,85,87
2. Liabilities		-		
(I) Non-current liabilities		2 200		
(A) Financial Liabilities				
(i) Borrowings	17	3,33,92,451	4,83,65,398	4,05,49,61
(i) Trade payables	~			
(i) Other financial liabilities				
(B) Provisions	18	1,80,85,126	1,35,23,543	1,68,78,09
(C) Deferred Tax Liabilities (Net)				
(c) Other non-current liabilities	1 1		ļ	
and the second second	1 1	5,14,77,577	6,18,88,941	5,74,27,71
(II) Current liabilities				
(A) Financial Liabilities	1 1			
(i) Borrowings	19	20,23,78,115	13,77,17,356	18,42,65,65
(ii) Trade payables	20	3,65,19,193	1,70,41,254	1,50,40,04
(iii) Other financial liabilities	21	85,75,913	90,77,673	89,49,83
(B) Other current liabilities	22	3,96,68,747	3,24,99,258	1,71,78,08
(C) Provisions	23	39,54,592	46,70,189	9,14,47
(D) Current Tax Liabilities (Net)	24	17,96,174	13,34,572	13,81,54
		100000000000000000000000000000000000000		11.000000000000000000000000000000000000
		29,28,92,734	20,23,40,301	22,77,29,64
TOTAL EQUITY AND LIABILITIES		63,00,39,402	53,95,61,833	56,60,43,23
Place : PALGHAR Date : 13th November, 2024		FOR AND ON BEHALF OF SPENTA INTERNATIONAL	THE BOARD	56,60,43,2
	(	, ,		1 - LACTORICALI
	(	DANNY F. HANSOTIA		MONBAI)
		DANNY F. HANSOTIA MANAGING DIRECTOR 8	k CFO	AON BAI



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

Tel.: 022 25430 0010 / 0040

			tuarter and the Half Year ended on September 30, 2024 (Rs. In Lacs, unless others)					
	Particulars	Quarter ended	Quarter ended	Quarter	Six Month	Six Month	Year Ende	
				ended	ended	ended		
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24	
I.	Income	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
	The second secon		10.000					
	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	
					2,11,2,110	2,022.00	5,040.10	
Π.	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					
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	25000000	0.0000000000000000000000000000000000000	159.71	439,64	321.66	442.55	
	(d) 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			
	Total Expenses	1,291.39	The second second second	-	_	176.95	354.17	
		1,491.39	1,075.93	942.14	2,367.32	1,964.03	3,499.15	
	Profit before exceptional items & tax (I -II)	93.19	-11.11	82.27	82.08	58.47	145.98	
V.	Exceptional items			-	1000	-		
V.	Profit/ (loss) before exceptions items and tax (III-IV)	93.19	-11.11	82.27	82.08	58.47	145.98	
Ί.	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	
п.	Profit /(loss) for the period form continuing operations(V -VI)	81.46	-7.51	68.82	73.95	47.18	110.12	
ш	Profit/(Loss) from discontinued operations before tax				7		110/12	
		- 1	A		- W		-	
۸.	Tax Expenses of discontinued operations	- 1		-	- 1	- 2	-	
	D 7 7 12 12 12 12 12 12 12 12 12 12 12 12 12							
۲.	Profit/(Loss) from discontinued operations (after tax) (VIII-IX)	-		-			-	
I.	Total Profit (Loss) for the period (VII + X)	81.46	-7.51	68.82	73.95	47.18	110.12	
п	Other Comprehensive Income							
-								
- 1	A(i) Items that will not be reclassified to profit or loss	1.06	1.06	-0.69	2.12	-1.38	-12.14	
	<ul><li>(ii) Income tax relating to items that will not be reclassified to profit or loss</li></ul>	-0.29	-0.30	0.19	-0.59	0.38	3.38	
	B.(i) Items that will be reclassified to profit or loss	-		2.7	-	-	V602000	
	(ii) Income tax relating to items that will be reclassified to profit or loss	-		21			700	
Ш.	Total Comprehensive Income for the period	82.23	-6.75	68.32	75.48	46.18	101.36	
			57.5	00.02	75.40	40.10	101.30	
IV.	Details of Equity Share Capital				- 1			
	Paid-up Equity Share Capital	2775 12	275 12	201.12		1		
		276.43	276.43	276.43	276.43	276.43	276.43	
- 1	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00	
					11			
V.	Earnings per equity share (for continuing operation): (in Rs.)	200		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	
				4.42	2.00	4.74	3.98	
VI.	Earnings per equity share (for discontinued operation): (in Rs.)		100					
	(1) Basic	100						
		11.		*	-	-		
	(2) Diluted	- 1	-		- 1	-	*	
		1	ļ	1	1			
	Earnings Per equity share(for discontinued & continuing operation) (in Rs.)		- 1	1				
	(a) Basic	2.95	-0.27	2.49	2.68	1.71	3.98	
	(b) Diluted	2.95	-0.27	2.49	2.68	Avra	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

Acad   Addition   Ad			As at 30th Sep 2024	Un-	(Amount in Rs As at 31 March 2024		
Net Profit/(Loss) before tax and extraordinary items				Oll-			
Adjustments for : Depreciation Amortisation Non Cash and operating Items - others Interest income (3.8.8.2.08) Interest income (3.8.2.08) Interest inc							
Depreciation				82,07,971		1,45,98,328	
Amortsation Non Cash and operating Items - others Interest income (3.8.8.2.08) (5.77.6.036) Interest income (9.87.591) Leave and License Fees (7.80,000) (15.60,000) (15.60,000) (17.60,00					a anavarana		
Non Cash and operating Items - others			46,82,358		94,91,395		
Interest income			15.95.540		17 07 715		
Finance Cost							
Leave and License Fees   90,754   (84,048   Establishment Charges   7,80,000   (15,60,000   Fortify Loss on Sale of Fixed Assets   15,478   23,783   (37,42,149   1,09,93,398   1,94,33,17   1,09,33,15,09   1,09,33,15,0							
Establishment Charges	Leave and License Fees		-				
Profit   Loss on Sale of Fixed Assets   15,478   23,783   (Gain)   Loss on Fair value of investments   15,478   1,09,93,398   1,84,33,17	Dividend income		(90,754)		(84,048)		
Unrealised Foreign Exchange [gain]/Loss   15,478   23,783   (Gain)/Loss on Fair value of investments   (7,22,107)   1,09,93,398   1,84,33,17			(7,80,000)		(15,60,000)		
Gain			9 <b>#</b> €		91		
1,09,93,398   1,84,33,17   1,94,201,369   3,30,31,50					23,783		
Adjustments for: (Increase) / decrease in inventories (Increase) / decrease in inventories (Increase) / decrease in inventories (Increase) / decrease in Trade receivable (Increase) / decrease in Other current assets (Increase) / decrease in other current assets (Increase) / decrease in other current assets (Increase) / decrease in infancial liabilities (Increase) / decrease in financial liabilities (Increase) / decrease in infancial liabilities (Increase) / decrease in other current liabilities (Increase) / decrease in long the other current liabilities (Increase) / decrease in long the other current liabilities (Increase) / decrease in long the other current liabilities (Increase) / decrease in long the other durrent liabilities (Increase) / decrease in long term decrease in long term decrease in long term decrease in long term long and advances (Increase) / decrease in long term long and advances (Increase) / decrease in long term long and advances (Increase) / decrease in long term long and advances (Increase) / decrease in long term long and advances (Increase) / decrease in long term long and advances (Increase) / decrease in long term long and advances (Increase) / decrease in long term long and advances (Increase) / decrease in long term long and advances (Increase) / decrease in long term long and advances (Increase) / decrease in long term long and advances (Increase) / decrease in long term long and advances (Increase) / decrea	(Gain)/Loss on Fair value of investments		(7,22,107)		(37,42,149)		
Adjustments for :  [Increase] / decrease in inventories [Increase] / decrease in inventories [Increase] / decrease in Trade receivable [Increase] / decrease in Other current assets [32,71,3286] (1,96,6652) [Increase] / decrease in other current assets [14,7714] (1,50,36,226) [Increase] / decrease in Infanacial liabilities [14,79,149] (1,50,36,226) [Increase] / decrease in Infanacial liabilities [15,479,149] (1,50,36,226) [Increase] / decrease in Infanacial liabilities [16,6860] (1,70,72,354) (1,10,18,413) (2,56,10) [Increase] / decrease in other current liabilities [17,29,015] (1,10,18,413) (2,56,10) [Increase] / decrease in other current liabilities [17,29,015] (1,10,18,413) (2,56,10) [Increase] / decrease in other current liabilities [17,29,015] (1,10,18,413) (2,56,10) [Increase] / decrease in Infanacial liabilities [17,29,015] (1,10,18,413) (2,56,10) [Increase] / decrease in Other current liabilities [17,29,015] (1,10,18,413) (2,56,10) [Increase] / decrease in Other current liabilities [17,29,015] (1,10,18,413) (2,18,40) [Increase] / decrease in Current liabilities [17,29,015] (1,10,18,413) (2,18,40) [Increase] / decrease in Current Investments [17,29,015] (1,10,18,413) (2,11,18,40) [Increase] / decrease in Current Investments [Increase] / decrease in Current Investm				1,09,93,398		1,84,33,172	
Adjustments for :   (Increase) / decrease in inventories	Operating Profit before Working Capital Changes			1000100	3		
Increase   decrease in Trade receivable   (1.28.81,266)   (21.97.742)   (Increase)   decrease in Trade receivable   (3.91,35,808)   2,38,59,198   (Increase)   decrease in Trade receivable   (3.91,35,808)   (3.97,1326)   (1.96,662)   (Increase)   decrease in Dinancial assets   (4.17.14)   (1.50,36,226)   (Increase)   decrease in Other current assets   (4.17.14)   (1.50,36,226)   (1.50,36,226)   (Increase)   decrease in Indiancial liabilities   (3.73,926)   (3.05,4807)   (1.50,36,226)   (1	Operating Profit before working Capital Changes			1,92,01,369	1	3,30,31,500	
Increase   decrease in inventories   (1.28,81,266)   (21,77,742)   (Increase) / decrease in Trade receivable   (3,91,35,808)   2,38,59,198   (11,6662)   (Increase) / decrease in Financial assets   (3,71,326)   (1,96,662)   (1,102,36,226)   (Increase) / decrease in Other current assets   (41,714)   (1,50,36,226)   (	Adjustments for:		-				
Increase   decrease in Trade receivable   (3,913,5808)   2,36,59,198   (Increase) / decrease in Financial assets   (3271,236)   (1,06,662)   (1,06,662)   (1,06,662)   (1,06,662)   (1,06,662)   (1,06,662)   (1,07,06,662)			(1 28 81 266)	all.	(21 07 742)		
Increase   decrease in Financial assets   (32,71,236)   (1,96,662)   (1,96,662)   (1,96,662)   (1,96,662)   (1,96,662)   (1,60,36,226)   (1,10,36,24)   (1,10							
Increase   decrease in other current assets   (41,714)   31,84,285   Increase   (decrease) in trade payable   (21,47,9,149   (1,50,36,226)   (6,06,680   6,06,680   6,06,680   (3,78,326)   (6,06,800   6,06,800   (1,72,354)   (1,10,18,413)   (1,50,36,226)   (1,10,18,413							
Increase / (decrease) in trade payable		and the same					
Increase / (decrease) in financial liabilities   (3,73,926)   6,06,860   1,000   1,000   1,101,101,101,101,101,101,101,101,101,1	Increase / (decrease) in trade payable						
Cash generated from / used in operations   1,21,29,015   3,52,87,60   1,21,29,015   3,52,87,60   1,21,29,015   3,52,87,60   1,21,29,015   3,52,87,60   1,21,29,015   3,52,87,60   1,21,29,015   3,52,87,60   1,21,29,015   3,52,87,60   1,21,29,015   3,11,87,60   1,09,51,575   1,09,51,575   1,09,5	Increase / (decrease) in financial liabilities		(3,73,926)	7			
1,21,29,015   3,52,87,60					30,54,807		
Cash generated from / used in operations   Direct Taxes paid   (11,77,440)   (41,00,00	(Increase) / decrease in other current liabilities		2,29,05,296		(1,10,18,413)	22,56,107	
Direct Taxes paid   (11.77.440)   (41.00.00     Net cash generated from / (used in) operating activities   (A)   1.09.51,575   3,11.87.60     B. CASH FLOW FROM INVESTING ACTIVITIES     Purchase of Fixed Assets including CWIP   (79,000)   (81,169)     Sale of Fixed Assets   (2,00,000)     Movement in Non Current Investments   (2,00,000)     Movement in Current Investments   (2,77.893   (2,00,000)     Movement in Current Investments   (9,27,321)   (6,658   (1,00,000)     (Investment in) / Maturities of Fixed Deposits   (17,68,051)   (3,13,35,196)     Leave and License Fees   (9,27,321)   (8,051)   (1,04,000)     Dividend income   90,754   84,048     Interest income   90,754   84,048     Interest income   35,82,208   11,76,483   52,53,536   (2,62,72,12     Net cash (used) in investing activities   (B)   (1,64,326)   (27,64,326)     Net cash (used) in investing activities   (1,53,85,638)     Net increase / (decrease) in long term borrowings   (71,57,165)   (1,53,85,638)     Net increase / (decrease) in Short term Borrowings   (71,57,165)   (1,6,84,126)   (3,53,85,638)     Net cash (used in) from financing activities   (C)   (16,84,126)   (16,84,126)   (5,63,94)     Net cash (used in) from financing activities   (C)   (16,84,126)   (15,478)   (23,78)     Effect of exchange rate changes (D)   (D)   (15,478)   (23,78)     Net Cash Flow for the year   (2,00,000)   (23,78)   (23,78)     Cash and cash Equivalents as at 31.03.2024   96,51,944   53,24,18				1,21,29,015		3,52,87,606	
Direct Taxes paid   (11.77.440)   (41.00.00     Net cash generated from / (used in) operating activities   (A)   1.09.51,575   3,11.87.60     B. CASH FLOW FROM INVESTING ACTIVITIES     Purchase of Fixed Assets including CWIP   (79,000)   (81.169)     Sale of Fixed Assets   (2,00,000)     Movement in Non Current Investments   (2,00,000)     Movement in Current Investments   (2,7893   (2,00,000)     Movement in Current Investments   (9,27,321)   (6,658   (10.000)     (Increase) / decrease in Long term loans and advances   (9,27,321)   (3,13,35,196)     Leave and License Fees   (17,68,051)   (3,13,35,196)     Leave and License Fees   (17,64,051)   (1,64,051)     Dividend income   90,754   84,048     Interest income   35,82,208   11,76,483   52,53,536   (2,62,72,12     Net cash (used) in investing activities   (B)   (1,64,326)   (27,64,326)     Net cash (used) in investing activities   (98,75,091)   (1,82,82,513)     Dividends paid   (27,64,326)   (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   (5,63,94)     Net cash (used in) from financing activities   (C)   (16,84,126)   (15,478)   (23,78)     Effect of exchange rate changes (D)   (D)   (15,478)   (23,78)     Net Cash Flow for the year   (1,04,28,454   43,27,75)   (23,78)     Cash and cash Equivalents as at 31.03,2024   96,51,944   53,24,18	Cash generated from / used in operations					-	
Ret cash generated from / (used in) operating activities   (A)   1,09,51,575   3,11,87,60		7		(11.77.440)		(41.00.000	
Purchase of Fixed Assets including CWIP Sale of Fixed Assets  Advance for Fixed Assets	Net cash generated from / (used in) operating activities	(A)			With the second	3,11,87,606	
Purchase of Fixed Assets including CWIP Sale of Fixed Assets  Advance for Fixed Assets						3	
Sale of Fixed Assets Advance for Fixed Assets Movement in Non Current Investments Movement in Current Investments (Increase) / decrease in Long term loans and advances (Investment in)/Maturities of Fixed Deposits (Investment in Volument in Volument Investment Inve					/		
Advance for Fixed Assets  Movement in Non Current Investments  Movement in Current Investments  (Increase) / decrease in Long term loans and advances (Investment in)/Maturities of Fixed Deposits  (Investmen			(79,000)		(81,169)		
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         90,754         84,048           Dividend income         90,754         84,048           Interest income         35,82,208         11,76,483         52,53,536         (2,62,72,12           C. CASH FLOW FROM FINANCING ACTIVITIES         (8)         11,76,483         (2,62,72,12           Interest paid         (98,75,091)         (1,82,82,513)         (2,62,72,12           Dividends paid         (27,64,326)         (27,64,326)         (27,64,326)           Net increase / (decrease) in long term borrowings         (71,57,165)         (1,53,85,638)         (5,63,94           Net cash (used in) from financing activities         (C)         (16,84,126)         (5,63,94           Effect of exchange rate changes (D)         (D)         (15,478)         (23,78           Net Cash Flow for the year         1,04,28,454         43,27,75           Cash and cash Equivalents as at 31.03.2024         96,51,944         53,24,18			, -		J. C.		
Movement in Current Investments							
(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       90,754       84,048         Dividend income       90,754       84,048         Interest income       35,82,208       11,76,483       52,53,536       (2,62,72,12         Net cash (used) in investing activities       (B)       11,76,483       (2,62,72,12         CASH FLOW FROM FINANCING ACTIVITIES       (98,75,091)       (1,82,82,513)       (2,62,72,12         Interest paid       (98,75,091)       (1,82,82,513)       (2,64,326)       (27,64,326)       (27,64,326)       (27,64,326)       (1,53,85,638)       (1,53,85,638)       (1,53,85,638)       (1,53,85,638)       (1,53,85,638)       (1,53,85,638)       (1,53,85,638)       (1,54,126)       (1,	[1] [1] [1] [1] [1] [1] [1] [1] [1] [1]		2 77 902	and the same	(2,00,000)		
Investment in)/Maturities of Fixed Deposits	The state of the s		20000000000000000000000000000000000000	Contract Section 1	6 650		
Leave and License Fees Dividend income 90,754 Interest income 35,82,208 11,76,483 52,53,536 (2,62,72,12  Net cash (used) in investing activities (B) 11,76,483 11,76,483 11,76,483 (2,62,72,12  CASH FLOW FROM FINANCING ACTIVITIES Interest paid 10,98,75,091 11,76,483 1							
Interest income   35,82,208   11,76,483   52,53,536   (2,62,72,12     Net cash (used) in investing activities   (B)   11,76,483   52,53,536   (2,62,72,12     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   (5,63,94     Net cash (used in) from financing activities   (C)   (16,84,126)   (15,478)   (23,78     Net Cash Flow for the year   1,04,28,454   43,27,75     Cash and cash Equivalents as at 31.03.2024   96,51,944   53,24,18			(17,00,001)		(3,13,33,130)		
Interest income   35,82,208   11,76,483   52,53,536   (2,62,72,12     Net cash (used) in investing activities   (B)   11,76,483   52,53,536   (2,62,72,12     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   (5,63,94     Net cash (used in) from financing activities   (C)   (16,84,126)   (15,478)   (23,78     Net Cash Flow for the year   1,04,28,454   43,27,75     Cash and cash Equivalents as at 31.03.2024   96,51,944   53,24,18	Dividend income		90,754		84.048		
Net cash (used) in investing activities   (B)	Interest income			11,76,483		(2,62,72,123	
Interest paid	Net cash (used) in investing activities	(B)	**	11,76,483		(2,62,72,123	
Interest paid	CACILET ON EDOM ENVANOUNC ACTUATION						
Dividends paid   (27,64,326)   (27,64,326)   (27,64,326)   (1,53,85,638)   (			(00.75.004)		(4.00.00.540)		
Net increase / (decrease) in long term borrowings       (71,57,165)       (1,53,85,638)       (5,63,94)         Net increase / (decrease) in Short term Borrowings       1,81,12,456       (16,84,126)       3,58,68,535       (5,63,94)         Net cash (used in) from financing activities       (C)       (16,84,126)       (5,63,94)         Effect of exchange rate changes (D)       (D)       (15,478)       (23,78)         Net Cash Flow for the year       1,04,28,454       43,27,75         Cash and cash Equivalents as at 31.03.2024       96,51,944       53,24,18							
Net cash (used in) from financing activities         (C)         (16,84,126)         3,58,68,535         (5,63,94)           Net cash (used in) from financing activities         (C)         (16,84,126)         (5,63,94)           Effect of exchange rate changes (D)         (D)         (15,478)         (23,78)           Net Cash Flow for the year         1,04,28,454         43,27,75           Cash and cash Equivalents as at 31.03.2024         96,51,944         53,24,18							
Net cash (used in) from financing activities         (C)         (16,84,126)         (5,63,94)           Effect of exchange rate changes (D)         (D)         (15,478)         (23,78)           Net Cash Flow for the year         1,04,28,454         43,27,75           Cash and cash Equivalents as at 31.03.2024         96,51,944         53,24,18	Net increase / (decrease) in Short term Borrowings			(16 04 126)		(F 62 041	
Effect of exchange rate changes (D) (D) (15,478) (23,78)  Net Cash Flow for the year 1,04,28,454 43,27,75  Cash and cash Equivalents as at 31.03.2024 96,51,944 53,24,18	Not mer case / (decrease) in short term borrowings		1,61,12,430	(10,04,120)	3,30,00,333	(5,05,941	
Net Cash Flow for the year         1,04,28,454         43,27,75           Cash and cash Equivalents as at 31.03.2024         96,51,944         53,24,18	Net cash (used in) from financing activities	(C)		(16,84,126)		(5,63,941	
Cash and cash Equivalents as at 31.03.2024 96,51,944 53,24,18	Effect of exchange rate changes (D)	(D)		(15,478)		(23,783	
Cash and cash Equivalents as at 31.03.2024 96,51,944 53,24,18			_		1		
	Not Cook Flour for the user			1.04.28.454		43,27,759	
Cash and cash Equivalents as at 30.09.2024 2,00,80,398 96,51,94							

Place : PALGHAR

Date: 13th November, 2024

FOR AND ON BEHALF OF THE BOARD SPENTA INTERNATIONAL LTD

DANNY F. HANSOTIA MANAGING DIRECTOR & CFO DIN: 00203497