

**Date: 13.02.2025**

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 Thursday, 13<sup>st</sup> February, 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 Thursday, 13<sup>th</sup> February, 2025, 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, 2024.
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 nine months ended 31<sup>st</sup> December, 2024 along with Limited Review Report.

The Board Meeting commenced at 3.00P.M. (IST) and concluded at 03.35 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 and Nine Months ended 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 Of  
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 Nine Months ended **31st December, 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. Kochhar & Associates,  
Chartered Accountants  
FRN: 120410W**

*Abhilash Darda*

**Abhilash Darda  
(Partner)**

**Mem. No. 423896**

**Place: Mumbai**

**Date: 13<sup>th</sup> February, 2025**

**UDIN:25423896BMKTVO5714**





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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 the Nine Months ended on December 31st, 2024

		Rs. in Lakhs					
		Quarter Ended			Nine Month Ended		Previous Year Ended
		31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
Particulars		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
I	Revenue from Operations	1394.84	1356.84	639.99	3781.01	2600.67	3514.68
II	Other Income	6.27	27.74	36.13	69.51	97.96	130.45
III	<b>Total Revenue (I+II)</b>	<b>1401.11</b>	<b>1384.58</b>	<b>676.12</b>	<b>3850.52</b>	<b>2698.63</b>	<b>3645.13</b>
IV	Expenses						
	a) Cost of Material Consumed	716.61	684.37	276.42	1945.86	1404.90	1885.67
	b) Purchase of Stock in trade	304.97	235.97	27.27	744.62	348.93	442.55
	c) Changes in inventories of finished goods, Work in progress and stock in trade	-46.54	11.88	42.58	-70.10	-127.76	-178.13
	d) Employee benefits expenses	165.85	163.31	136.58	485.73	434.99	577.31
	e) Finance Cost	49.37	48.65	40.69	148.12	132.89	182.83
	f) Depreciation and amortisation expenses	23.42	23.42	23.72	70.24	71.17	94.91
	g) Other expenses	132.12	123.79	112.51	388.66	358.70	494.01
	<b>Total Expenses (IV)</b>	<b>1345.80</b>	<b>1291.39</b>	<b>659.77</b>	<b>3713.13</b>	<b>2623.82</b>	<b>3499.15</b>
V	Profit/(loss) before exceptional items and tax (III-IV)	55.31	93.19	16.35	137.39	74.81	145.98
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(loss) Before Tax (V-VI)	55.31	93.19	16.35	137.39	74.81	145.98
VIII	Tax expense						
	a) Current Tax	15.00	11.77	2.85	26.77	17.50	41.00
	b) Deferred Tax	-2.71	-0.04	-2.04	-6.36	-5.40	-5.14
	<b>Total Tax Expenses</b>	<b>12.29</b>	<b>11.73</b>	<b>0.81</b>	<b>20.41</b>	<b>12.10</b>	<b>35.86</b>
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	43.02	81.46	15.54	116.98	62.71	110.12
X	Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period (IX+XII)	43.02	81.46	15.54	116.98	62.71	110.12
XIV	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss	1.06	1.06	-0.69	3.18	-2.07	-12.14
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-0.29	-0.29	0.19	-0.89	0.58	3.38
	B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XV	<b>Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period</b>	<b>43.79</b>	<b>82.23</b>	<b>15.04</b>	<b>119.27</b>	<b>61.22</b>	<b>101.36</b>
XVI	Details of Equity Share Capital						
	Paid-up 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
XVII	Earning per equity share (for continuing operation):						
	(1) Basic	1.56	2.95	0.56	4.23	2.27	3.98
	(2) Diluted	1.56	2.95	0.56	4.23	2.27	3.98
XVIII	Earning per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XIX	Earning per equity share (for discontinued & continuing operation):						
	(1) Basic	1.56	2.95	0.56	4.23	2.27	3.98
	(2) Diluted	1.56	2.95	0.56	4.23	2.27	3.98

#### Notes-

- The above results were reviewed by the Audit Committee and have been taken on record by the Board of Directors of the Company at their meeting held on 13th February, 2025.
- The Standalone un-audited Financial Results for the Quarter ended 31.12.2024 are un-audited and the Statutory Auditors have carried out a Limited Review Report.
- 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 nine months ended 31st December, 2024.
- The Company's Operations consists of only one segment, i.e. textiles; hence segment reporting under AS17 is not applicable.
- There is no proceeds of public issue, rights issue, preferential issue, qualified institutions placement, etc., therefore statement on the same is not forming part of this results.
- There are no outstanding defaults on loans and debt securities, therefore statement on the same is not forming part of this results.
- 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.
- As per the Master Circular dated November 11, 2024 company is not required to give disclosure as per B and C point as not applicable for the current quarter.
- Previous period figures have been regrouped / rearranged wherever necessary to confirm to the current period figures.

By Order of the Board  
SPENTA INTERNATIONAL LTD

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



Place : Palghar

Date : 13th February, 2025

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

B. Statement on deviation or variation for proceeds of public issue, right issue, preferential issue, qualified institutions placement etc.: **Not Applicable**

C. Format for disclosing outstanding default on loans and debt securities: **Not Applicable**

D. Format for disclosure of related party transactions (applicable only for half- yearly filings i.e., 2nd and 4th quarter) — **Not Applicable**

E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter) — **Not Applicable**