

**Date:** 14<sup>th</sup> February, 2019

To,  
Department of Corporate Service (DCS-CRD),  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai - 400 001

**SCRIP CODE: 526161**

**Subject: Outcome of Board Meeting held on 14<sup>th</sup> February, 2019 pursuant to Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.**

Dear Sir,

With reference to above captioned subject, we hereby inform you that the Board of Directors in their Meeting held on 14<sup>th</sup> February, 2019 commenced at 4.00 p.m. inter alia has: -

1. Approved Standalone Un-Audited Financial Results along with Limited Review Report for the quarter ended 31<sup>st</sup> December, 2018 pursuant to Regulation 33 of Listing Obligation and Disclosure Requirement, 2015.

The meeting was concluded at 5.00 p.m.

Kindly take the same on your record and acknowledge receipt of the same.

Thanking You,

Yours truly,

**For SPENTA INTERNATIONAL LIMITED**

  
  
**NUTAN BIDYE**  
**COMPANY SECRETARY**  
**ACS NO: 55068**

**SPENTA INTERNATIONAL LIMITED**  
 Plot No. 13 to 16, Dewan Industrail Estate, Village Navali, District Thane, Palghar (West) - 401404  
 Statement of Standalone Un-audited Financial Results for the Quarter and nine months ended 31st December, 2018

Particulars	Quarter Ended			Nine Months Ended		Rs. in Lakhs
	31-12-2018	30-09-2018	31-12-2017	31-12-2018	31-12-2017	Previous Year Ended
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
<b>I Revenue from Operations</b>	1,100.94	1,149.26	799.01	3,092.67	2803.34	3,700.91
Other Income	18.12	8.41	31.64	35.83	56.62	61.27
<b>Total Revenue</b>	<b>1,119.06</b>	<b>1,157.67</b>	<b>830.65</b>	<b>3,128.50</b>	<b>2,859.96</b>	<b>3,762.18</b>
<b>II Expenses</b>						
a) Cost of Material Consumed	632.41	643.38	508.02	1,791.50	1606.14	2,200.01
b) Purchase of Stock in trade	124.99	178.05	0.00	341.18	306.22	306.22
c) Changes in inventories of finished goods, Work in progress and stock in trade	19.39	-61.77	0.63	-63.23	-14.01	-19.09
d) Employee benefits expenses	93.27	98.44	67.23	264.40	200.81	273.37
e) Finance Cost	40.03	42.30	39.48	127.53	112.81	159.11
f) Power and fuel	39.53	39.69	33.51	118.00	103.97	138.60
g) Depreciation and amortisation expenses	29.48	30.28	35.03	87.33	105.00	131.82
h) Other expenses	74.25	66.94	91.39	214.41	232.57	314.65
<b>Total Expenses</b>	<b>1,053.35</b>	<b>1,037.32</b>	<b>775.29</b>	<b>2,881.14</b>	<b>2,653.51</b>	<b>3,504.68</b>
<b>III Profit/(loss) before exceptional items and tax (I-II)</b>	<b>65.71</b>	<b>120.35</b>	<b>55.36</b>	<b>247.36</b>	<b>206.45</b>	<b>257.50</b>
Exceptional Items						
<b>IV Profit/(loss) Before Tax</b>						
<b>V Tax expense</b>						
a) Current Tax	25.00	16.00	15.00	53.00	40.00	54.00
b) Deferred Tax	2.23	12.49	-1.16	17.50	13.42	19.17
<b>Total Tax Expenses (IV-V)</b>	<b>27.23</b>	<b>28.49</b>	<b>13.84</b>	<b>70.50</b>	<b>53.42</b>	<b>73.17</b>
Profit/ (Loss) for the period from continuing operations (VII-VIII)						
Profit/ (Loss) from discontinuing operations						
Tax expense of discontinued operations						
Profit/ (Loss) from discontinuing operations (after tax) (X-XI)						
<b>VI Profit/ (Loss) for the period</b>	<b>38.48</b>	<b>91.86</b>	<b>41.52</b>	<b>176.86</b>	<b>153.03</b>	<b>184.33</b>
<b>VII Other Comprehensive Income</b>						
A. (i) Items that will not be reclassified to profit or loss (net of tax)	2.41	6.39	-0.22	9.62	1.53	2.05
B. (i) Items that will be reclassified to profit or loss (net of tax)						
<b>VIII Total Comprehensive Income for the period</b>	<b>36.07</b>	<b>85.47</b>	<b>41.74</b>	<b>167.24</b>	<b>151.50</b>	<b>182.28</b>
<b>IX Details of Equity Share Capital</b>						
Paid-up Capital	276.43	276.43	276.43	276.43	276.43	276.43
Face Valur of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
<b>X Earning per equity share of Rs. 10/- each</b>						
(1) Basic	1.39	3.32	1.50	6.40	5.54	6.67
(2) Diluted	1.39	3.32	1.50	6.40	5.54	6.67

Place: Palghar  
 Date: 14th February, 2019

For and on behalf of the Board  
 Spenta International Limited

*Danny Hansotia*  
 Danny Hansotia  
 Managing Director  
 DIN: 00203497



**Notes:**

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 14<sup>th</sup> February, 2019. The Statutory Auditors of the Company have carried out a Limited Review of the Results for these.
2. 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.
3. Company Business activity falls within a Single Primary business segment i.e. manufacturing of socks, no separate segment information is disclosed.
4. Previous period figures have been regrouped/ rearranged whenever necessary to confirm to the current period figures.

**Place: Palghar**

**Date: 14<sup>th</sup> February, 2019**

**For and on behalf of the Board  
Spenta International Limited**



**Danny Hansotia  
Managing Director  
DIN: 00203497**



**R A J E E V S H A H & C O.**  
**CHARTERED ACCOUNTANTS**  
(REGD.)

**RAJEEV N. SHAH**  
B. COM., F.C.A.



**RAJESH A. MODY**  
B. COM., F.C.A.

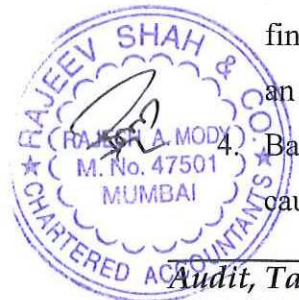
**Limited Review Report**

**Review Report to**  
**The Board of Directors**  
**Spenta International Limited**

1. We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of Spenta International Limited ( the 'Company') for the quarter ended December 31, 2018 and year to date from April 1, 2018 to December 31, 2018 (the " Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular').
2. The Preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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 Statement is 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that accompanying Statement, prepared in accordance with the

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**RAJEEV SHAH & CO.**  
**CHARTERED ACCOUNTANTS**  
(REGD.)

**RAJEEV N. SHAH**  
B. COM., F.C.A.



**RAJESH A. MODY**  
B. COM., F.C.A.

recognition and measurement principles laid down in the applicable Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s. **Rajeev Shah & Co.**

Chartered Accountants

Firm Regd No. 108346W

(Rajesh A Mody)

Partner

Membership No. 047501

Place : Mumbai.

Date : 14<sup>th</sup> February, 2019.



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