

BSE Limited
Listing Compliance Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001.
Script Code : 526161

November 12, 2021

Dear Sir/Madam,

Sub : Outcome of Meeting of Board of Directors under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Further to our letter dated November 2, 2021, we hereby inform you that The Board of Directors at its meeting held today, perused and have, inter alia, approved the following:

1. Unaudited Financial Results of the Company for the second quarter and half year ended 30th September, 2021 along with Statement of Assets and Liabilities and Cash Flow Statement subject to the Limited Review of the Statutory Auditors of the Company on the Financial Results of the Company for the second quarter and the half year ended 30th September, 2021 and the same is enclosed herewith. (**Annexure I**)

Please consider the above in compliance with regulation 30 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.

Meeting Commencement time : 3.15 PM
Meeting Conclusion time : 4.00 PM

Kindly take the same on record and acknowledge receipt.

Thanking you,

Yours Faithfully,

For Spenta International Limited




Iram Fatima Shaikh
Company Secretary & Compliance Officer.



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, 2021** ("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.

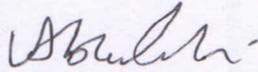
This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principle laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribe under section 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 provides 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: 12th November, 2021

UDIN: 21423896AAAAHV1462





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SPENTA INTERNATIONAL LIMITED

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 B/1303, Naman Midtown, Dr. Ambedkar Nagar,
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 Email : office@spentasocks.com

Statement of Unaudited Standalone Financial Results for the Quarter and the Half Year ended on September 30, 2021

Particulars	(Rs. In Lacs, unless otherwise stated)					
	Quarter ended	Quarter ended	Quarter ended	Six Month ended	Six Month ended	Year Ended
	30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Income						
Revenue from Operations						
Other Income	1,464.92	865.08	450.71	2,330.00	485.61	2,222.23
Total Revenue	41.05	18.23	13.33	59.28	27.58	63.50
	1,505.97	883.31	464.04	2,389.28	513.19	2,285.73
II. Expenses						
(a) Cost of Materials Consumed	783.54	556.17	245.39	1,339.71	303.08	1,141.58
(b) Purchase of Stock-in-Trade	236.73	158.16	127.15	394.89	133.45	366.83
(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	21.34	-152.04	-60.25	-130.70	-93.03	-0.85
(d) Employee Benefit Expenses	130.06	111.20	69.02	241.26	104.24	324.28
(e) Finance Cost	43.01	43.15	36.54	86.16	70.60	158.02
(f) Depreciation and Amortisation Expense	27.41	27.31	27.31	54.72	54.57	109.46
(g) Power Cost	28.96	28.41	22.65	57.37	29.46	80.88
(h) Other Expenses	78.79	71.31	65.19	150.10	101.05	265.00
Total Expenses	1,349.84	843.67	533.00	2,193.51	703.42	2,445.20
III. Profit before exceptional items & tax (I -II)	156.13	39.64	-68.96	195.77	-190.23	-159.47
IV. Exceptional items	-	-	-	-	-	-
V. Profit/ (loss) before exceptions items and tax (III-IV)	156.13	39.64	-68.96	195.77	-190.23	-159.47
VI. Tax Expense						
- Current Tax	25.00	6.00	-	31.00	-	-
- Deferred Tax	7.92	-2.84	-6.53	5.08	-2.07	-0.20
Total Tax Expenses	32.92	3.16	-6.53	36.08	-2.07	-0.20
VII. Profit/(loss) for the period form continuing operations(V -VI)	123.21	36.48	-62.43	159.69	-188.16	-159.27
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)	123.21	36.48	-62.43	159.69	-188.16	-159.27
XII. Other Comprehensive Income						
A.(i) Items that will not be reclassified to profit or loss	-1.36	-1.36	-1.22	-2.72	-2.44	-2.84
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.38	0.38	0.34	0.76	0.68	0.79
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	122.23	35.50	-63.31	157.73	-189.92	-161.32
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

[Signature]

Statement of Unaudited Standalone Financial Results for the Quarter and the Half Year ended on September 30, 2021

Particulars	(Rs. In Lacs, unless otherwise stated)					
	Quarter ended	Quarter ended	Quarter ended	Six Month ended	Six Month ended	Year Ended
	30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
XV. Earnings per equity share (for continuing operation): (In Rs.)						
(1) Basic	4.46	1.32	-2.26	5.78	-6.81	-5.76
(2) Diluted	4.46	1.32	-2.26	5.78	-6.81	-5.76
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	4.46	1.32	-2.26	5.78	-6.81	-5.76
(b) Diluted	4.46	1.32	-2.26	5.78	-6.81	-5.76

- Notes :**
- The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 12, 2021. In compliance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), a limited review of the above results has been carried out by the Statutory Auditors of the Company.
 - The Unaudited 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, Section 133 of the Companies Act, 2013 read with Rules framed thereunder and Regulation 33 of SEBI Listing Regulations, as amended from time to time.
 - The Company has taken into consideration the impact of the known internal and external events rising from COVID - 19 pandemic while preparing the financial information and have considered the possible effects on the carrying amounts of trade receivables and inventories. However, the impact assessment of COVID - 19 is an on-going process, given the uncertainties associated with its nature and duration, hence the same may differ from that estimated as at the date of approval of these financial results.
 - Company's Business activity falls within a Single primary business segment i.e. Manufacturing of Socks, hence no separate segment information is disclosed.
 - Previous period figures have been regrouped / rearranged wherever necessary to confirm to the current period figures.

Place : Palghar
 Date : November 12, 2021

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




DANNY F. HANSOTIA
 MANAGING DIRECTOR & CFO
 DIN : 00203497



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Corporate Office :

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Standalone Statement of Assets & Liabilities for Half Year ended on September 30, 2021

PARTICULARS	(Rs. In Lacs, unless otherwise stated)		
	Six Month ended	Year Ended	Six Month ended
	30-Sep-21	31-Mar-21	30-Sep-20
	(Unaudited)	(Audited)	(Unaudited)
ASSETS			
1. Non-Current Assets			
(A) Property, Plant and Equipment	1,688.43	1,738.85	1,784.24
(B) Capital work-in-progress			
(C) Investment Property	115.90	115.90	115.90
(D) Goodwill			
(E) Other Intangible assets			
(F) Intangible assets under development			
(G) Biological Assets other than bearer plants			
(H) Investments accounted for using Equity Method			
(I) Non Current Financial Assets			
(i) Investments, non current			
(ii) Trade receivables, non current			
(iii) Loans, non current	31.00	31.50	34.50
(iv) Others, non current			
Total Non Current Financial Assets (i) to (iv)	31.00	31.50	34.50
(J) Deferred tax assets (net)	3.77	8.10	9.86
(K) Other non-current assets	24.99	74.21	71.57
Total Non-Current Assets - A to K	1,864.09	1,968.56	2,016.07
2. Current Assets			
(A) Inventories	1,172.05	977.46	914.18
(B) Current Financial Assets			
(i) Investments	114.77	99.90	84.23
(ii) Trade receivables, current	1,763.15	1,450.14	1,031.28
(iii) Cash and cash equivalents	25.07	24.77	26.48
(iv) Bank balances other than (iii) above	444.84	447.31	434.85
(v) Loans, current	22.71	21.40	21.69
(vi) Others	55.81	47.48	42.48
Total Current Financial Assets (i) to (vi)	2,426.35	2,091.00	1,641.00
(C) Current Tax Assets (Net)			
(D) Other current assets	177.96	150.02	172.39
Total Current Assets - A to D	3,776.36	3,218.48	2,727.58
3. Non Current Assets classified as held for sale	-	-	-
4. Regulatory Deferral Account debit balances and related deferred Tax Assets	-	-	-
TOTAL ASSETS	5,640.45	5,187.04	4,743.64

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EQUITY AND LIABILITIES			
EQUITY			
(A) Equity attributable to owners of parent			
(i) Equity Share Capital	276.43	276.43	276.43
(ii) Other Equity	2,317.31	2,155.61	2,149.72
	2,593.74	2,432.04	2,426.15
(B) Non Controlling Interest			
TOTAL EQUITY - A to B	2,593.74	2,432.04	2,426.15
LIABILITIES			
1 . Non-Current Liabilities			
(A) Non Current Financial Liabilities			
(i) Borrowings, non current	756.01	782.01	705.33
(ii) Trade payables, non current			
(iii) Other financial liabilities, non current			
Total Non Current Financial Liabilities (i) to (iii)	756.01	782.01	705.33
(B) Provisions, non current	129.29	118.39	108.63
(C) Deferred Tax Liabilities (net)			
(D) Deferred Government Grants, non current			
(E) Other non-current liabilities			
Total Non-Current Liabilities - A to E	885.30	900.40	813.96
2 . Current Liabilities			
(A) Current Financial Liabilities			
(i) Borrowings, current	1,076.07	1,132.63	1,045.51
(ii) Trade payables, current	495.99	400.80	202.97
(iii) Other financial liabilities, current	64.34	52.95	65.52
Total Current Financial Liabilities (i) to (iii)	1,636.40	1,586.38	1,314.01
(B) Provisions, current	6.09	5.97	7.94
(C) Current Tax Liabilities (net)			
(D) Deferred Government Grants, current			
(E) Other current liabilities	518.92	262.25	181.58
Total Current Liabilities - A to E	2,161.41	1,854.60	1,503.53
3 .Liabilities directly associated with assets in disposal group classified as held for sale			
	-	-	-
4 . Regulatory Deferral Account credit balances and related deferred Tax Liability			
	-	-	-
TOTAL LIABILITIES - 1 TO 4	3,046.71	2,755.00	2,317.49
TOTAL EQUITY & LIABILITIES	5,640.45	5,187.04	4,743.64

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Factory & Regd. Office : Plot No. 13 to 16, Dewan Industrial Estate, Village Navali, BIDCO Rd., Dist. Palghar - 401 404.

Tel. : 7666625388 / 7666025388 Email : contact@spentasocks.com Web.: www.spentasocks.com

GST No.: 27AAACS5965P1ZL CIN NO.: L28129MH1986PLCO40482

CIN: L28129MH1986PLC040482
SPENTA INTERNATIONAL LTD

CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET FOR THE YEAR ENDED 30TH SEPTEMBER, 2021

(Amount in Rs.)

	As at 30 Sep 2021 Un-Audited		As at 31 March 2021 Audited	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit/(Loss) before tax and extraordinary items		1,95,77,494		(1,59,46,606)
Adjustments for :				
Depreciation	54,72,615		1,09,46,320	
Amortisation	-		-	
Non Cash and operating Items - others	1,24,858		(3,43,273)	
Interest income	(18,21,538)		(35,05,499)	
Finance Cost	86,15,703		1,58,02,174	
Dividend income	(51,431)		(30,549)	
(Profit) / Loss on Sale of Fixed Assets	(25,67,844)		-	
Unrealised foreign exchange (gain)/loss	87,887		-	
(Gain)/Loss on Fair value of investments	(14,86,795)		(28,14,172)	
		83,73,456		2,00,55,001
Operating Profit before Working Capital Changes		2,79,50,949		41,08,395
Adjustments for :				
(Increase) / decrease in inventories	(1,94,59,000)		(94,52,141)	
(Increase) / decrease in Trade receivable	(3,13,01,000)		(3,97,78,649)	
(Increase) / decrease in Financial assets	(9,64,000)		(4,65,801)	
(Increase) / decrease in other current assets	(27,94,000)		17,36,814	
Increase / (decrease) in trade payable	95,18,995		1,05,04,193	
Increase / (decrease) in financial liabilities	11,38,395		(82,388)	
Increase / (decrease) in provisions	11,02,000		17,60,793	
(Increase) / decrease in other current liabilities	2,56,67,000	(1,70,91,610)	1,14,75,647	(2,43,01,534)
		1,08,59,340		(2,01,93,138)
Cash generated from / used in operations				
Direct Taxes paid		(31,00,000)		-
Net cash generated from / (used in) operating activities (A)		77,59,340		(2,01,93,138)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets including CWIP	(4,62,237)		(11,56,840)	
Purchase/ Sale of Fixed Assets	26,00,000		-	
Advance for Fixed Assets	-		-	
Movement in Non Current Investments	-		-	
Movement in Current Investments	-		-	
(Increase) / decrease in Long term loans and advances	49,72,000		(4,41,830)	
(Investment in)/Maturities of Fixed Deposits	2,47,000		(24,05,563)	
Dividend income	51,431		30,549	
Interest income	18,21,538	92,29,732	35,05,499	(4,68,186)
Net cash (used) in investing activities (B)		92,29,732		(4,68,186)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Interest paid	(86,15,703)		(1,58,02,174)	
Dividends paid	-		(22,11,461)	
Net increase / (decrease) in long term borrowings	(26,00,585)		2,65,16,940	
Net increase / (decrease) in Short term Borrowings	(56,55,707)	(1,68,71,995)	1,11,93,793	1,96,97,098
Net cash (used in) from financing activities (C)		(1,68,71,995)		1,96,97,098
D. EFFECT OF EXCHANGE RATE CHANGE (D)		(87,887)		
Net Cash Flow for the year		29,189		(9,64,226)
Cash and cash Equivalents as at 31.03.2021		24,77,494		34,41,720
Cash and cash Equivalents as at 30.09.2021		25,06,682		24,77,494

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