



# spenta®

## SPENTA INTERNATIONAL LIMITED

Corporate Office :  
B/1303, Naman Midtown, Dr. Ambedkar Nagar,  
Behind Kamgar Kala Kendra, Senapati Bapat Marg,  
Elphinston (W), Mumbai- 13 Tel.: 022 2430 0010 / 0040  
Email : office@spentasocks.com

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

February 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**

In continuation of our letter dated February 2, 2021, intimating about the Meeting of the Board of Directors of Spenta International Limited to be held on February 12, 2021, we wish to inform you that the Board of Directors of the Company, at its meeting held today, has inter alia approved the following:

1. Unaudited Financial Results of the Company for the Quarter and nine months ended December 31, 2020 along with Limited Review Report of the Statutory Auditors on the Financial Results of the Company for the Quarter and the nine months ended December 31, 2020 and the same is enclosed herewith.

Meeting Commencement time : 1.30 PM  
Meeting Conclusion time : 2.15 PM

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

Kindly take the same on record.

Thanking you,

Yours Faithfully,

For Spenta International Limited



**Iram Fatima Shaikh**  
Company Secretary & Compliance Officer.

**ARUN KOCCHAR**  
B.Com. F.C.A.  
**HITESH KUMAR S.**  
B.C.S. F.C.A.  
**ABHILASH DARDA**  
M.Com. A.C.A. C.S. C.M.A. LLB



**A K KOCCHAR & ASSOCIATES**  
CHARTERED ACCOUNTANTS

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

We have reviewed the accompanying statement of unaudited financial results of Spenta International Limited for the Quarter and nine months ended 31<sup>st</sup> December, 2020. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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**

DARDA Digitally signed by  
DARDA ABHILASH  
ABHILASH Date: 2021.02.12  
12:58:00 +05'30'

**Abhilash Darda**  
**(Partner)**  
**Mem No. 423896**  
**Place : Mumbai**  
**Date : 12<sup>th</sup> Feb, 2021**  
**UDIN: 21423896AAAADG2184**

Statement of Standalone Financial Results for the Quarter & Nine Months ended on December 31, 2020

Particulars	(Rs. In Lacs, unless otherwise stated)					
	Quarter ended	Quarter ended	Quarter ended	Nine Months ended	Nine Months ended	Year Ended
	31-Dec-20 (Unaudited)	30-Sep-20 (Unaudited)	31-Dec-19 (Unaudited)	31-Dec-20 (Unaudited)	31-Dec-19 (Unaudited)	31-Mar-20 (Audited)
<b>I. Income</b>						
Revenue from Operations	720.29	450.71	802.68	1,205.90	2,895.05	3,612.11
Other Income	20.25	13.33	12.27	47.83	36.33	42.31
<b>Total Revenue</b>	<b>740.54</b>	<b>464.04</b>	<b>814.95</b>	<b>1,253.73</b>	<b>2,931.38</b>	<b>3,654.42</b>
<b>II. Expenses</b>						
(a) Cost of Materials Consumed	366.52	245.39	369.45	669.60	1,520.98	1,919.06
(b) Purchase of Stock-in-Trade	78.56	127.15	119.18	212.01	547.52	630.06
(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	44.53	-60.25	47.45	-48.51	-90.68	-109.02
(d) Employee Benefit Expenses	97.34	69.02	77.83	201.58	250.75	340.38
(e) Finance Cost	41.27	36.54	42.05	111.86	127.55	169.26
(f) Depreciation and Amortisation Expense	27.49	27.31	28.60	82.07	85.54	114.41
(g) Power Cost	23.19	22.65	29.71	52.66	103.40	131.05
(h) Other Expenses	67.75	65.19	62.68	168.80	224.04	295.44
<b>Total Expenses</b>	<b>746.65</b>	<b>533.00</b>	<b>776.95</b>	<b>1,450.07</b>	<b>2,769.10</b>	<b>3,490.64</b>
<b>III. Profit before exceptional items &amp; tax (I - II)</b>	<b>-6.11</b>	<b>-68.96</b>	<b>38.00</b>	<b>-196.34</b>	<b>162.28</b>	<b>163.78</b>
<b>IV. Exceptional Items</b>	-	-	-	-	-	-
<b>V. Profit/ (loss) before exceptions Items and tax (III-IV)</b>	<b>-6.11</b>	<b>-68.96</b>	<b>38.00</b>	<b>-196.34</b>	<b>162.28</b>	<b>163.78</b>
<b>VI. Tax Expense - Current Tax</b>	-	-	14.00	-	34.00	40.00
- Deferred Tax	1.86	-6.53	1.54	-0.21	2.12	4.62
<b>Total Tax Expenses</b>	<b>1.86</b>	<b>-6.53</b>	<b>15.54</b>	<b>-0.21</b>	<b>36.12</b>	<b>44.62</b>
<b>VII. Profit/(loss) for the period form continuing operations(V-VI)</b>	<b>-7.97</b>	<b>-62.43</b>	<b>22.46</b>	<b>-196.13</b>	<b>126.16</b>	<b>119.16</b>
<b>VIII. Profit/(Loss) from discontinued operations before tax</b>	-	-	-	-	-	-
<b>IX. Tax Expenses of discontinued operations</b>	-	-	-	-	-	-
<b>X. Profit/(Loss) from discontinued operations (after tax) (VIII-IX)</b>	-	-	-	-	-	-
<b>XI. Total Profit (Loss) for the period (VII + X)</b>	<b>-7.97</b>	<b>-62.43</b>	<b>22.46</b>	<b>-196.13</b>	<b>126.16</b>	<b>119.16</b>
<b>XII. Other Comprehensive Income</b>						
A.(i) Items that will not be reclassified to profit or loss	-1.22	-1.22	-1.31	-3.66	-3.92	-6.34
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.34	0.34	0.33	1.02	1.02	1.76
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	-	-	-	-	-	-
<b>XIII. Total Comprehensive Income for the period</b>	<b>-8.85</b>	<b>-63.31</b>	<b>21.48</b>	<b>-198.77</b>	<b>123.26</b>	<b>114.58</b>
<b>XIV. Details of Equity Share Capital</b>						
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





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Statement of Standalone Financial Results for the Quarter & Nine Months ended on December 31, 2020

Particulars	(Rs. in Lacs, unless otherwise stated)					
	Quarter ended	Quarter ended	Quarter ended	Nine Months ended	Nine Months ended	Year Ended
	31-Dec-20	30-Sep-20	31-Dec-19	31-Dec-20	31-Dec-19	31-Mar-20
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
XV. Earnings per equity share (for continuing operation): (In Rs.)						
(1) Basic	-0.29	-2.26	0.81	-7.10	4.56	4.31
(2) Diluted	-0.29	-2.26	0.81	-7.10	4.56	4.31
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	-0.29	-2.26	0.81	-7.10	4.56	4.31
(b) Diluted	-0.29	-2.26	0.81	-7.10	4.56	4.31

Notes :

- The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 12th February, 2021. The Statutory Auditors of the Company have carried out a Limited Review Report of the Results for these financial.
- 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.
- The COVID pandemic is unprecedented and has affected the operations as well as results of the Company. The manufacturing facility of the Company which was shut down in the last week of March 2020 due to country wide lockdown, resumed operations in a phased manner from May, 2020.

The Company has taken adequate precautions for safety and well-being of the employees while resumption of operations of its plant. 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.

The Company will continue to closely monitor any material changes to future economic conditions and the consequent impact of business, if any.

- 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 : 12th February, 2021

FOR AND ON BEHALF OF THE BOARD  
SPENTA INTERNATIONAL LTD

DANNY F. HANSOTIA  
MANAGING DIRECTOR & CFO  
DIN : 00203497



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

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