

Date: 14th November, 2025

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

Subject: Outcome of Board Meeting held on Friday, 14th November, 2025 pursuant to Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Ref: Spenta International Limited, Script Code- 526161

Dear Sir,

With reference to above captioned subject, in continuation to our submission on 07th November, 2025, regarding holding of the board meeting of **Spenta International Limited** (“Company”) and pursuant to Regulation 30 & 33 of Chapter IV read with schedule III of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we would like to inform you that, the meeting of the Board of Directors of the Company held today, i.e., 14th November, 2025, inter alia have considered and approved the following:

1. Approved IND-AS compliant standalone Un-audited Financial Results along with Limited Review Report for the quarter and half year ended on 30th September, 2025 pursuant to Regulation 30 & 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

A copy of the Un-audited Financial Results along with the Limited Review Report of the Auditors thereon issued in this regard is enclosed as “**Annexure A**”.

In terms of Regulation 47(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we shall publish the same in the newspapers.

Board meeting’s start time: **04.00 P.M.** and Board meeting’s end time: **04.30 P.M.**

Kindly take the same on your records.

Yours Faithfully,
For SPENTA INTERNATIONAL LIMITED

Danny Hansotia
Managing Director & CFO
DIN: 00203497

Encl. as above

Statement of Unaudited Standalone Financial Results for the Quarter and the Half Year ended on September 30, 2025

Particulars	(Rs. In Lacs, unless otherwise stated)					
	Quarter ended	Quarter ended	Quarter ended	Six Month ended	Six Month ended	Year Ended
	30-Sep-25 (Unaudited)	30-Jun-25 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-24 (Unaudited)	31-Mar-25 (Audited)
I. Income						
Revenue from Operations	1,098.09	1,001.74	1,356.84	2,099.83	2,386.17	4,763.84
Other Income	26.05	29.80	27.74	55.85	63.23	104.11
Total Revenue	1,124.14	1,031.54	1,384.58	2,155.68	2,449.40	4,867.95
II. Expenses						
(a) Cost of Materials Consumed	699.73	566.85	684.37	1,266.58	1,229.26	2,445.63
(b) Purchase of Stock-in-Trade	201.68	203.08	235.97	404.76	439.64	844.94
(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-165.61	-79.50	11.88	-245.11	-23.56	-30.55
(d) Employee Benefit Expenses	176.71	154.17	163.31	330.88	319.87	646.50
(e) Finance Cost	47.72	49.19	48.65	96.91	98.75	196.08
(f) Depreciation and Amortisation Expense	21.11	20.99	23.42	42.10	46.82	93.79
(g) Power Cost	41.70	35.50	39.76	77.20	79.70	131.06
(h) Other Expenses	100.33	80.57	84.03	180.90	176.84	387.07
Total Expenses	1,123.36	1,030.85	1,291.39	2,154.22	2,367.32	4,714.52
III. Profit before exceptional items & tax (I -II)	0.78	0.69	93.19	1.46	82.08	153.43
IV. Exceptional items	-	-	-	-	-	-
V. Profit/ (loss) before exceptions items and tax (III-IV)	0.78	0.69	93.19	1.46	82.08	153.43
VI. Tax Expense - Current Tax	-	-	11.77	-	11.77	48.00
- Deferred Tax	-2.74	-2.40	-0.04	-5.14	-3.64	-16.06
Total Tax Expenses	-2.74	-2.40	11.73	-5.14	8.13	31.94
VII. Profit/(loss) for the period form continuing operations(V -VI)	3.52	3.09	81.46	6.60	73.95	121.49
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)	3.52	3.09	81.46	6.60	73.95	121.49
XII. Other Comprehensive Income						
A.(i) Items that will not be reclassified to profit or loss	-1.04	-1.04	1.06	-2.08	2.12	5.87
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.29	0.29	-0.29	0.58	-0.59	-1.63
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	2.77	2.34	82.23	5.10	75.48	125.73
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
XV. Earnings per equity share (for continuing operation): (in Rs.)						
(1) Basic	0.13	0.11	2.95	0.24	2.68	4.40
(2) Diluted	0.13	0.11	2.95	0.24	2.68	4.40
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	0.13	0.11	2.95	0.24	2.68	4.40
(b) Diluted	0.13	0.11	2.95	0.24	2.68	4.40

Notes :

- 1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 14th November, 2025.
- 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, 2025.
- 3 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 : 14th November, 2025

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



DANNY F. HANSOTIA
MANAGING DIRECTOR & CFO
DIN : 00203497

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, 2025

Standalone Statement of Assets & Liabilities	Note No.	(Rs. In Lacs)		
		Six months ended 30 /09/ 2025	Six months ended 30 /09/ 2024	As at year ended 31 /03/ 2025
ASSETS				
1. Non-current assets				
(A) Property, Plant and Equipment	2	1,343.80	1,408.83	1,380.70
(B) Capital work-in-progress				
(C) Investment Property	3	117.90	117.90	117.90
(D) Goodwill				
(E) Other Intangible assets				
(F) Intangible assets under development				
(G) Biological Assets other than bearer plants				
(H) Financial Assets				
(i) Investments				
(ii) Trade receivables				
(iii) Loans	4	14.01	27.30	43.20
(iii) Others				
(I) Deferred tax assets (net)	5	28.46	20.78	22.74
(I) Other non-current assets	6	32.24	45.78	31.01
		1,536.40	1,620.58	1,595.54
2. Current assets				
(A) Inventories	7	1,747.54	1,610.39	1,527.44
(B) Financial Assets				
(i) Investments	8	110.49	141.40	123.12
(ii) Trade receivables	9	1,026.49	1,443.19	1,156.80
(iii) Cash and cash equivalents	10	545.77	200.80	179.71
(iv) Bank balances other than (iii) above	11	963.92	889.69	928.70
(v) Loans	12	12.22	21.65	17.35
(vi) Other Financial Assets	13	87.77	110.58	88.06
(C) Current Tax Assets (Net)	14	207.39	262.11	195.35
(D) Other current assets				
		4,701.60	4,679.81	4,216.52
TOTAL ASSETS		6,237.99	6,300.39	5,812.07
EQUITY AND LIABILITIES				
1. Equity				
(a) Equity Share Capital	15	276.43	276.43	276.43
(b) Other Equity	16	2,604.24	2,580.26	2,630.51
		2,880.67	2,856.69	2,906.94
2. Liabilities				
(I) Non-current liabilities				
(A) Financial Liabilities				
(i) Borrowings	17	287.87	333.92	310.90
(i) Trade payables				
(i) Other financial liabilities				
(B) Provisions	18	183.77	180.85	171.23
(C) Deferred Tax Liabilities (Net)				
(c) Other non-current liabilities				
		471.64	514.78	482.13
(II) Current liabilities				
(A) Financial Liabilities				
(i) Borrowings	19	2,280.43	2,023.78	1,921.03
(ii) Trade payables	20	339.46	365.19	264.37
(iii) Other financial liabilities	21	82.76	85.76	84.27
(B) Other current liabilities	22	141.27	396.69	114.27
(C) Provisions	23	41.76	39.55	19.30
(D) Current Tax Liabilities (Net)	24	-	17.96	19.75
		2,885.69	2,928.93	2,423.00
TOTAL EQUITY AND LIABILITIES		6,237.99	6,300.39	5,812.07
				(0)

Place : PALGHAR
 Date : 14th November, 2025

FOR AND ON BEHALF OF THE BOARD
 SPENTA INTERNATIONAL LTD


 DANNY F. HANSOTIA
 MANAGING DIRECTOR & CFO
 DIN : 00203497



CIN: L28129MH1986PLC040482
 SPENTA INTERNATIONAL LTD

CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET FOR HALF YEAR ENDED 30TH SEPTEMBER, 2025

	(Rs. In Lacs)		
	As at 30th Sep 2025 Audited	Un-	As at 31 March 2025 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit/(Loss) before tax and extraordinary items		1.46	153.43
Adjustments for:			
Depreciation	42.10		93.79
Amortisation	-		-
Non Cash and operating Items - others	7.45		21.98
Interest income	-38.96		-73.83
Finance Cost	96.90		196.08
Leave and License Fees	-		-0.95
Dividend income	-0.87		-
Establishment Charges	-5.88		-11.70
(Profit) / Loss on Sale of Fixed Assets	-		-
Unrealised Foreign Exchange (gain)/Loss	-1.79		-1.66
(Gain)/Loss on Fair value of investments	-7.37		11.06
		91.58	234.76
Operating Profit before Working Capital Changes		93.04	388.19
Adjustments for:			
(Increase) / decrease in inventories	-220.10		-45.86
(Increase) / decrease in Trade receivable	130.30		-104.96
(Increase) / decrease in Financial assets	0.29		-7.30
(Increase) / decrease in other current assets	-13.27		81.12
Increase / (decrease) in trade payable	75.09		52.69
Increase / (decrease) in financial liabilities	-1.51		-5.23
Increase / (decrease) in provisions	35.00		12.61
(Increase) / decrease in other current liabilities	7.24	13.05	3.77
		106.09	375.04
Cash generated from / used in operations			
Direct Taxes paid			-28.25
Net cash generated from / (used in) operating activities (A)		106.09	346.79
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Fixed Assets including CWIP	-5.20		-19.62
Sale of Fixed Assets	-		-
Advance for Fixed Assets	-		-
Movement in Non Current Investments	-		-
Movement in Current Investments	12.63		-
(Increase) / decrease in Long term loans and advances	34.33		-23.77
(Investment in)/Maturities of Fixed Deposits	-35.22		-56.70
Leave and License Fees	-		-
Dividend income	0.87		0.95
Interest income	38.96	46.36	73.83
Net cash (used) in investing activities (B)		46.36	-25.31
C. CASH FLOW FROM FINANCING ACTIVITIES			
Interest paid	-96.90		-196.08
Dividends paid	-27.64		-27.64
Net increase / (decrease) in long term borrowings	-23.03		-94.60
Net increase / (decrease) in Short term Borrowings	359.40	211.83	78.37
Net cash (used in) from financing activities (C)		211.83	-239.95
Effect of exchange rate changes (D)		1.79	1.66
Net Cash Flow for the year		366.06	83.19
Cash and cash Equivalents as at 31.03.2025		179.71	96.52
Cash and cash Equivalents as at 30.09.2025		545.77	179.71
Note : 1) The Cash Flow Statements has been prepared under the "Indirect Method" as set out in Ind AS - 7 on Cash Flow Statement 2) Previous years figures have been regrouped / rearranged wherever necessary.			

Place : PALGHAR
 Date : 14th November, 2025

FOR AND ON BEHALF OF THE BOARD
 SPENTA INTERNATIONAL LTD

Danny F. Hansotia
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