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SPENTA INTERNATIONAL LIMITED

Corporate Office :
B/1303, Naman Midtown, Dr. Ambedkar Nagar,
Behind Kamgar Kala Kendra, Senapati Bapat Marg,
Elphinston (W), Mumbai- 400 013
Tel.: 022 2430 0010 / 0040

Date: 13th November, 2026

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, 13th November, 2026 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 04th November, 2026, 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., Friday, 13th November, 2026, have inter alia, considered, recommended, and approved the following matters:

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, 2026 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: 03.30 P.M.
Board meeting's end time: 04.00 P.M.

Kindly take the same on your records.

Yours Faithfully,
For SPENTA INTERNATIONAL LIMITED

Danny Firoze Hansotia
Digitally signed by Danny Firoze Hansotia
Date: 2026.11.13 18:03:57 +05'30'

Danny Hansotia
Managing Director & CFO
DIN: 00203497

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

A K KOCCHAR & ASSOCIATES
CHARTERED ACCOUNTANTS

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, 2026** ("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

A K KOCCHAR & ASSOCIATES * CHARTERED ACCOUNTANT * 601, Vakratunda Corporate Park, Vishweshwar Road, Goregaon (East), Mumbai-63.

Abhilash Darda
(Partner)
Mem. No. 423896
Place: Mumbai
Date: 13th November 2026
UDIN: 26423896JIEMND9653

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Statement of Unaudited Standalone Financial Results for the Quarter and the Half Year ended on September 30, 2026

(Rs. In Lacs, unless otherwise stated)

	Particulars	Quarter ended 30-Sep-26 (Unaudited)	Quarter ended 30-Jun-26 (Unaudited)	Quarter ended 30-Sep-25 (Unaudited)	Half Year ended 30-Sep-26 (Unaudited)	Half Year ended 30-Sep-25 (Unaudited)	Year Ended 31-Mar-26 (Audited)
I.	**Income**						
	Revenue from Operations	1,460.58	989.85	1,098.09	2,450.43	2,099.83	4,126.04
	Other Income	31.55	35.01	26.05	66.56	55.85	150.81
	Total Revenue	1,492.13	1,024.86	1,124.14	2,516.99	2,155.68	4,276.85
II.	**Expenses**						
	(a) Cost of Materials Consumed	859.91	716.86	699.73	1,576.77	1,266.58	2,480.87
	(b) Purchase of Stock-in-Trade	245.44	167.18	201.68	412.62	404.76	702.14
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-21.02	-91.47	-165.61	-112.49	-245.11	-184.50
	(d) Employee Benefit Expenses	188.71	132.74	176.71	321.45	330.88	624.56
	(e) Finance Cost	42.26	40.88	47.72	83.14	96.91	173.98
	(f) Depreciation and Amortisation Expense	14.68	14.68	21.11	29.36	42.10	84.85
	(g) Power Cost	42.80	43.20	41.70	86.00	77.20	154.79
	(h) Other Expenses	99.88	83.28	100.33	183.16	180.90	377.12
	Total Expenses	1,472.66	1,107.35	1,123.36	2,580.01	2,154.22	4,413.81
III.	**Profit before exceptional items & tax (I -II)**	19.47	-82.49	0.78	-63.02	1.46	-136.96
IV.	**Exceptional items**	-	-	-	-	-	-
V.	**Profit/ (loss) before exceptions items and tax (III-IV)**	19.47	-82.49	0.78	-63.02	1.46	-136.96
VI.	Tax Expense - Current Tax	-	-	-	-	-	-
	- Deferred Tax	0.93	-0.27	-2.74	0.66	-5.14	-6.49
	Total Tax Expenses	0.93	-0.27	-2.74	0.66	-5.14	-6.49
VII.	**Profit /(loss) for the period form continuing operations(V -VI)**	18.54	-82.22	3.52	-63.68	6.60	-130.47
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)**	18.54	-82.22	3.52	-63.68	6.60	-130.47
XII.	**Other Comprehensive Income**						
	A.(i) Items that will not be reclassified to profit or loss	-0.69	-0.69	-1.04	-1.38	-2.08	34.70
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.19	0.19	0.29	0.38	0.58	-9.66
	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**	18.04	-82.72	2.77	-64.68	5.10	-105.43
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	0.67	-2.97	0.13	-2.30	0.24	-4.72
	(2) Diluted	0.67	-2.97	0.13	-2.30	0.24	-4.72
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	0.67	-2.97	0.13	-2.30	0.24	-4.72
	(b) Diluted	0.67	-2.97	0.13	-2.30	0.24	-4.72

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Notes :

1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 13th November, 2026.

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, 2026.

3 The Quarterly Financial Results of the Company has been prepared In accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 along with the relevant rules issued thereunder and other accounting principles generally accepted In India and In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

4 The Company's Operations consists of only one segment , i.e textiles; hence segment reporting under AS17 is not applicable.

5 There is no deviation or variation in the use of issue proceeds of public issue, rights issue , preferential issue, qualified institutions placement, etc., therefore requsite details is not forming part of this results.

6 There are no outstanding defaults on loans and debt securties, therefore statement on the same is not forming part of this results.

7 Previous period figures have been regrouped / rearranged wherever necessary to confirm to the current period figures.

Place : Palghar
Date : 13th November, 2026

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

SPENTA INTERNATIONAL LTD PALGHAR

DANISH F. HANSOTIA
MANAGING DIRECTOR & CFO
DIN : 00203497

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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, 2026

(Rs. In Lacs)

Standalone Statement of Assets & Liabilities	Note No.	Six months ended 30 /09/ 2026	Six months ended 30 /09/ 2025	As at year ended 31 /03/ 2026
ASSETS				
1. Non-current assets				
(A) Property, Plant and Equipment	2	1,305.36	1,343.80	1,323.13
(B) Capital work-in-progress				
(C) Investment Property	3	156.41	117.90	151.24
(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	7.13	14.01	7.13
(iii) Others				
(I) Deferred tax assets (net)	5	19.29	28.46	19.57
(J) Other non-current assets	6	33.01	32.24	31.01
		1,521.20	**1,536.40**	**1,532.09**
2. Current assets				
(A) Inventories	7	1,925.48	1,747.54	1,686.31
(B) Financial Assets				
(i) Investments	8	104.28	110.49	105.33
(ii) Trade receivables	9	1,202.48	1,026.49	983.95
(iii) Cash and cash equivalents	10	28.06	545.77	30.12
(iv) Bank balances other than(iii) above	11	1,056.41	963.92	1,018.50
(v) Loans	12	9.11	12.22	8.71
(vi) Other Financial Assets	13	101.26	87.77	101.63
(C) Current Tax Assets (Net)				10.96
(D) Other current assets	14	225.03	207.39	182.44
		4,652.11	**4,701.60**	**4,127.94**
TOTAL ASSETS		**6,173.31**	**6,237.99**	**5,660.03**
EQUITY AND LIABILITIES				
1. Equity				
(a) Equity Share Capital	15	276.43	276.43	276.43
(b) Other Equity	16	2,429.03	2,604.24	2,493.71
		2,705.46	**2,880.67**	**2,770.14**
2. Liabilities				
(I) Non-current liabilities				
(A) Financial Liabilities				
(i) Borrowings	17	241.81	287.87	264.84
(i) Trade payables				
(i) Other financial liabilities				
(B) Provisions	18	157.23	183.77	146.71
(C) Deferred Tax Liabilities (Net)				
(c) Other non-current liabilities				
		399.03	**471.64**	**411.55**
(II) Current liabilities				
(A) Financial Liabilities				
(i) Borrowings	19	2,082.43	2,280.43	1,874.90
(ii) Trade payables	20	708.49	339.46	369.53
(iii) Other financial liabilities	21	89.42	82.76	78.83
(B) Other current liabilities	22	169.71	141.27	132.34
(C) Provisions	23	18.77	41.76	22.74
(D) Current Tax Liabilities (Net)	24	-	-	-
		3,068.81	**2,885.69**	**2,478.35**
TOTAL EQUITY AND LIABILITIES		**6,173.31**	**6,237.99**	**5,660.03**
		(0)	-	**(0)**

Place : PALGHAR
Date : 13th November, 2026

FOR AND ON BEHALF OF THE BOARD
SPENTA INTERNATIONAL LTD

SPENTA INTERNATIONAL LTD PALGHAR

DANNY F. HANSOTIA
MANAGING DIRECTOR & CFO
DIN : 00203497

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SPENTA INTERNATIONAL LTD

CASH FLOW STATEMENT ANNEXED TO THE BALANCE SHEET FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. In Lacs)

	As at 30th September 2026 Unaudited		As at 31 March 2026 Audited	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit/(Loss) before tax and extraordinary items		-63.02		-136.96
Adjustments for :				
Depreciation	29.36		84.85	
Non Cash and operating Items - others	12.42		19.64	
Interest income	-39.82		-77.98	
Finance Cost	83.15		173.98	
Dividend income	-1.02		-0.96	
Rental Income	-13.79		-19.38	
Unrealised foreign exchange (gain)/loss	-1.24		-4.95	
(Profit) / Loss on Sale of Fixed Assets	-		-	
(Gain)/Loss on Fair value of investments	-4.12		-35.56	
		64.94		139.65
Operating Profit before Working Capital Changes		1.92		2.69
Adjustments for :				
(Increase) / decrease in inventories	-239.17		-158.87	
(Increase) / decrease in Trade receivable	-218.53		172.85	
(Increase) / decrease in Financial assets	-0.03		-4.93	
(Increase) / decrease in other current assets	-42.59		12.90	
Increase / (decrease) in trade payable	338.96		105.16	
Increase / (decrease) in financial liabilities	10.59		-5.44	
Increase / (decrease) in provisions	17.50		-21.08	
(Increase) / decrease in other current liabilities	37.37	-95.91	18.07	118.67
		-93.99		121.35
Cash generated from / used in operations				
Direct Taxes paid		-		-
Net cash generated from/(used in) operating activities - A		-93.99		121.35
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets including CWIP	-11.59		-27.29	
Sale of Fixed Assets	-		-	
Advance for Fixed Assets	-		-	
Movement in Non Current Investments	-		-	
Movement in Current Investments	-		20.00	
(Increase) / decrease in Long term loans and advances	-2.00		36.07	
(Investment in)/Maturities of Fixed Deposits	-37.91		-89.80	
Dividend income	1.02		0.96	
Interest income	39.82	-10.65	77.98	17.91
Net cash (used) in investing activities - B		-10.65		17.91
C. CASH FLOW FROM FINANCING ACTIVITIES				
Interest paid	-83.15		-173.98	
Dividends paid	-		-27.64	
Net increase / (decrease) in long term borrowings	-23.03		-46.06	
Net increase / (decrease) in Short term Borrowings	207.53	101.36	-46.13	-293.81
Net cash (used in) from financing activities - C		101.36		-293.81
Effect of Exchange Rate Changes - D		1.24		4.95
Net Cash Flow for the year - A+B+C+D		-2.05		-149.59
Cash and cash Equivalents as at 31.03.2026		30.12		179.71
Cash and cash Equivalents as at 30.09.2026		28.07		30.12

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.

As per our attached Report of even date

For M/s. A K Kochar & Associates
Chartered Accountants

(CA Abhilash Darda)
Partner
Membership No.: 423896
Firm Registration No. 120410W
UDIN -

Place : Mumbai
Date : 13th November, 2026

SPENTA INTERNATIONAL LTD PALGHAR

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

DANNY P HANSOTIA
MANAGING DIRECTOR & CFO
DIN : 00203497

Place : Palghar
Date : 13th November, 2026