



S.P. APPARELS LTD.



Regd. Office : 39-A, Extension Street, Kaikattipudur, AVINASHI - 641 654, Tirupur Dt., Tamil Nadu, India.
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Web : www.s-p-apparels.com CIN No.:U18101TZ2005PLC012295

12th October 2016

To

Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

National Stock Exchange of India Limited
'Exchange Plaza',
Bandra-Kurla Complex, Bandra (East),
Mumbai – 400 051.

Scrip Code: 540048

Symbol: SPAL

Dear Sir(s),

Subject: Statement of Deviation or Variation under Regulation 32(1) of SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 for the quarter ended 30.09.2016.

We are enclosing herewith Statement of Deviation or Variation in Public Issue, Rights Issue, Preferential Issue under Regulation 32(1) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended 30th September 2016.

This is for your information and record.

Thanking You.

Yours Truly,

For S.P.Apparels Limited,

K.Vinodhini,

Company Secretary and Compliance Officer.

**STATEMENT OF DEVIATION OR VARIATION IN PUBLIC ISSUE, RIGHTS ISSUE,
PREFERENTIAL ISSUE ETC.**

**(Pursuant to Regulation 32(1) of SEBI (Listing Obligations and Disclosure
Requirements Regulation, 2015)**

Name of Listed Entity: S.P.Apparels Limited

Quarter Ended : 30th September 2016

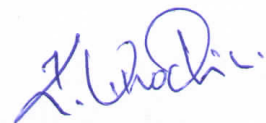
1. Deviation in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the General Meeting - NIL

2. The Statement of Category wise variation as under:

Category wise variation	Projected Utilization of funds (as per offer document or notice of General Meeting)	Actual utilization of funds
Capital Expenditure	NIL	NIL
Sales & Marketing	NIL	NIL
Working Capital	NIL	NIL

Yours Truly,

For S.P.Apparels Limited,



K.Vinodhini,

Company Secretary and Compliance Officer.