



S.P.APPARELS LTD.



Regd. Office : 39-A, Extension Street, Kaikattipudur, AVINASHI - 641 654, Tirupur Dt., Tamil Nadu, India.
Phone : +91-4296-304000 Fax : +91-4296-304280, 304281 E-mail : spindia@s-p-apparels.com
Web : www.s-p-apparels.com CIN No.:U18101TZ2005PLC012295

28th April, 2017

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 Sirs,

Sub: Revised Statement of Deviation or Variation under Regulation 32(1) of SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 for the quarter ended 31st March 2017.

We are enclosing herewith Revised Statement of Deviation or Variation in Public Issue, Rights Issue, Preferential Issue under Regulation 32(1) of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the quarter ended 31st March, 2017.

This is for your information and record.

Thanking you.

Yours Truly,

For S.P.Apparels Limited,

K.Vinodhini

Company Secretary and Compliance Officer



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REVISED 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) Regulations,
2015)

Name of Listed Entity : S.P.Apparels Limited

Quarter Ended : 31st March 2017

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 –

Pursuant to Regulation 32 of the Listing Obligations and Disclosure Requirements Regulations, 2015 the proceeds of public issue till 31.03.2017 are being utilized as per the object stated in the offer document.

2. The Statement of Category wise variation:

Category wise variation	Projected Utilization of funds (as per offer document or notice of General Meeting)	Actual utilization of funds
Repayment or Prepayment of Debt incurred by our company	630	630
Expansion and Modernization of our Manufacturing facility at Valapady, Salem, Tamilnadu	280.7	77.87
Opening of New Stores for the Sale of Crocodile brand Products	65.37	39.72
Addition of balancing machineries for our existing dyeing unit at SIPCOT, Perundurai	49.12	49.12
General Corporate Purposes	356.09	356.09

The aforesaid Statement, as reviewed by the Audit Committee of the Company, is available on the website of the Stock Exchange where Shares of the Company are listed and also on the website of the Company i.e. www.s-p-apparels.com.

Yours Truly,

For S.P.Apparels Limited,

K. Vinodhini

Company Secretary and Compliance Officer