



S.P.APPARELS LTD.

Regd. Office:

39-A, EXTENSION STREET,
KAIKATTIPUDUR, AVINASHI - 641654.
TIRUPUR DT, TAMILNADU, INDIA.

PHONE : +91-4296-304000

FAX : +91-4296-304280, 304281

E-MAIL : spindia@s-p-apparels.com

WEB : www.s-p-apparels.com

CIN: L1810ITZ2005PLC012295

2nd June 2017

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

The Listing Department
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 Declaration as per Regulation 33 3(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: Query received on email dated 31.05.2017 regarding discrepancies in the declaration as per Regulation 33 3(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We refer to your aforementioned email, we herewith enclosing the Revised Declaration as per Regulation 33 3(d) of SEBI LORD Regulation, 2015, with respect to audit report with unmodified opinion(s) or 'Statement on Impact of Audit Qualifications' in the prescribed format for consolidated and standalone financial results of the Company for the year ended 31st March, 2017.

Kindly take the above on your record.

Thanking you,

For S.P.Apparels Limited,

K. Vinodhini
Company Secretary and Compliance Officer

Encl: As above



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'Exchange Plaza',
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Mumbai – 400 051.

Scrip Code: 540048

Symbol: SPAL

Dear Sirs,

Sub: Submission of revised Declaration as per Regulation 33 3(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We hereby submitting the following revised declaration regarding unmodified Auditors Report on the Audited Consolidated and Standalone Financial results / Statements for the year ended 31st March, 2017 as audited by the Auditors of the Company.

Pursuant to Regulation 33 3(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27.05.2016, we hereby declare that in the Audit Report, accompanying the Annual Audited Consolidated and Standalone Financial Statements of the Company for the financial year ended 31st March, 2017, the auditor has not expressed any modified opinion / Audit Qualification or other reservation and accordingly that the Statement on impact of Audit Qualification is not required to be given.

Thanking You

For S.P.Apparels Limited

P.Sundararajan
Chairman and Managing Director
DIN: 00003380