

S.P.APPARELS LTD.



Regd. Office: 39-A, Extension Street, Kaikattipudur, AVINASHI - 641 654, Tirupur Dt., Tamil Nadu, India.

Phone: +91-4296-714000 E-mail: spindia@s-p-apparels.com Web: www.s-p-apparels.com CIN No.: L18101TZ2005PLC012295

18th January, 2018

Bombay Stock Exchange Limited

Phiroze Jeejeebhoy Towers,

Dalal Street.

Mumbai - 400 001.

Bandra-Kurla Complex, Bandra (East),

National Stock Exchange of India Limited

Mumbai - 400 051.

'Exchange Plaza',

Scrip Code: 540048

Symbol: SPAL

Dear Sirs,

Sub: Statement of Deviation or Variation under Regulation 32(1) of SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 for the quarter ended 30th September, 2017.

We are enclosing herewith the 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 30th September, 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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STATEMENT OF DEVIATION OR VARIATION IN PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE

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

Name of Listed Entity : S.P.Apparels Limited

Quarter Ended : 30th September, 2017

 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 30.09.2017 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
Capital Expenditure	NIL	NIL
Sales & Marketing	NIL	NIL
Working Capital	NIL	NIL

The Statement of Category wise variation is also not applicable as there has been no offer made by way of Public Issue, Rights Issue, Preferential Issue etc. during the quarter ended 30th September, 2017.

Yours Truly,

For S.P.Apparels Limited,

K. Vinodhini

Company Secretary and Compliance Officer