



S.P.APPARELS LTD.



Regd. Office : 39-A, Extension Street, Kaikattipudur, AVINASHI - 641 654, Tamil Nadu, India.
Phone : +91-4296-714000 E-mail : spindia@s-p-apparels.com
Web : www.s-p-apparels.com CIN No.: L18101TZ2005PLC012295

12th February 2022

Bombay Stock Exchange Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai – 400 001.

Scrip Code: 540048

National Stock Exchange of India Limited

'Exchange Plaza',

Bandra-Kurla Complex, Bandra (East),

Mumbai – 400 051.

Symbol: SPAL

Sub: Newspaper publication of Financial Result

Dear Sir/Madam,

In accordance with Regulation 47 of the SEBI (LODR) Regulations, 2015, enclosed please find herewith the newspaper publication of the consolidated un-audited financial statements for the quarter ended December 31, 2021 published in following newspapers:

1. Financial Express on 12th February 2022
2. Dinamani on 12th February 2022

This will also be made available on Company's website at www.spapparels.com

This is for your information and record.

Thanking You

For S.P.Apparels Limited

K.Vinodhini

Company Secretary and Compliance Officer

Encl: As above

Interim governance report likely soon: BharatPe CEO

PIYUSH SHUKLA
Mumbai, February 11

BHARATPE CHIEF EXECUTIVE officer Suhail Sameer, in an email to employees, said the interim corporate governance report by external auditors would be shared with the board within a “couple of weeks”. Based on some internal complaints, Sameer said the company had decided to undergo a full audit of the corporate governance processes, and while many findings were “pretty standard” for a fast-growing company like BharatPe, there were a couple of more serious allegations that the audit firms were reviewing.

The BharatPe board has appointed Shardul Amarchand Mangaldas, Alvarez and Marsal and PricewaterhouseCoopers to conduct the corporate governance audit. “Nothing which can’t be corrected going for-

ward, and none of it has any bearing on the medium- to long-term health of the business. We expect the review partners (consultants) to share an interim report with the board in a couple of weeks,” Sameersaid.

Sameer said BharatPe had \$500-million capital in the bank, including \$100 million that the fintech had invested in Unity Small Finance Bank, to continue operations going ahead. Despite recent issues, the fintech was still receiving two-three new conversation requests a week from funds looking to invest in the company. “While we don’t need to raise capital for a foreseeable future, it is great to know that both existing investors as well as potential new ones are keen to further support us, if we need the capital,” he said, adding that the company would head towards an initial



Suhail Sameer

public offering in the next two-three years. BharatPe did not respond to *FE*’s queries till the time of going to press.

BharatPe has been facing multiple headwinds since an alleged audio leak of the company’s co-founder, Ashneer Grover, surfaced on the internet. In the leaked audio, Grover could be heard hurling abuses at an employee of Kotak Wealth

Management for missing out on financing for the IPO of FSN E-Commerce Ventures, which operates online fashion and wellness company Nykaa.

A day after the audio clipping surfaced on the social media, Grover issued a statement claiming that the viral clip was “fake” and that he was a victim of a “scammer” who allegedly released the audio on social media.

Later, media reports confirmed that he and his wife Madhuri had sent a legal notice to Kotak Wealth Management through law firm RegStreet Law Advisors. Following this, the Kotak group came out in support of the employee who was allegedly verbally abused by Grover over the phone. Kotak said in a media statement on January 10 that it intended to take legal action against the BharatPe co-founder over abusive language and death threats.

Yes Bank board approves seeking investors' nod for early redemption of ₹1,764-cr bonds

PRESS TRUST OF INDIA
New Delhi, February 11

THE BOARD OF Yes Bank on Friday approved a proposal to seek investors’ nod for early redemption of bonds worth ₹1,764 crore. The decision was taken at a meeting of the capital raising committee of the lender, Yes Bank said in a regulatory filing. The committee gave its nod to a proposal seeking approval from investors for early redemption of Basel II-compliant lower tier II and upper tier II bond

instruments subject to necessary approvals, it said.

Total 8 bond issuances that took place during June-December in 2012, are up for early redemption. These bond issuances are set to mature during 2022 and 2027. Issuers of bonds may go for early redemption of debt instruments if the current interest rates fall below the rates it pays on the bonds issued.

This is a way to retire costly debt and issue fresh bonds at lower interest rate.

Ujjivan Financial Services narrows Q3 loss to ₹182 cr

PRESS TRUST OF INDIA
New Delhi, February 11

UJJIVAN FINANCIAL SERVICES on Friday said it has narrowed the consolidated net loss to ₹181.56 crore for the quarter ended December 31, 2021. In the year-ago period, net loss was at ₹490.73 crore. However, it widened compared with ₹68.18 crore posted in the September quarter.

Total income during third quarter stood at ₹732.47 crore, while total expenses were at ₹975.47 crore.

In the year-ago period, total income was ₹792.08 crore and expenses were at ₹1,454.71 crore.

The board in a meeting held on October 30, 2021 approved a scheme of amalgamation with its subsidiary, Ujjivan Small Finance Bank.

The amalgamation is subject to approval by the Reserve Bank of India, Sebi, other regulators, stakeholders as well as the National Company Law Tribunal. The company’s main income is from operations of Ujjivan SFB.

TAMILNADU JAI BHARATH MILLS LIMITED									
REGD. OFF. 212, RAMASAMY NAGAR, ARUPPUKOTTAI - 626 159.									
CIN No. L17111TN1989PLC018267 www.tnjb.net.in									
Extract of Statement of Financial Results (Unaudited) for the Quarter and Nine months Ended December 31, 2021									
S. No	Particulars	Quarter Ended			Nine Months Ended		Year Ended		
		(Unaudited)			(Unaudited)		(Audited)		
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021		
1	Total Income from Operations	402.90	201.53	320.01	604.43	641.16	940.41		
2	Net Profit / (Loss) for the period (before Tax and Exceptional items)	(478.29)	(349.49)	(188.75)	(827.78)	(697.90)	(966.00)		
3	Net Profit / (Loss) for the period before Tax (after Exceptional items)	(478.29)	(349.49)	(188.75)	(827.78)	(697.90)	(966.00)		
4	Net Profit / (Loss) for the period after Tax (after Exceptional items)	(478.29)	(349.49)	(188.75)	(827.78)	(697.90)	(966.00)		
5	Total Comprehensive Income for the period (Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)	(478.29)	(349.49)	(188.75)	(827.98)	(697.90)	(966.00)		
6	Equity Share Capital	3978.47	3978.47	3978.47	3978.47	3978.47	3978.47		
7	Reserves	(8,911.83)	(8,750.07)	(7,815.96)	(8,911.83)	(7,815.96)	(8,084.05)		
8	Earnings Per Share Basic and Diluted EPS Rs.	(1.20)	(0.88)	(0.47)	(2.08)	(1.75)	(2.43)		
Note:									
1. The above is an extract of detailed format of Quarter and Six months ended unaudited financial results filed with the Stock Exchange under Regulation 33 of SEBI (Listing obligations and disclosure requirements) Regulations, 2015. The full format of the Quarter and six months ended unaudited Financial Results are available on the Stock Exchange Websites. websites www.bseindia.com, and Company's websites www.tnjb.net.in.									
BY ORDER OF THE BOARD For Tamilnadu Jai Bharath Mills Ltd., T.R. Dhinakaran CMD									
Place : ARUPPUKOTTAI Date : 11th February 2022									

AEGIS LOGISTICS LIMITED									
Regd. Office: 502, Skylon, G.I.D.C., Char Rasta, Vapi - 396 195, Dist. Valsad, Gujarat.									
Corp. Office: 1202, Tower B, Peninsula Business Park, G. K. Marg, Lower Parel (W), Mumbai - 400013. Tel.: +91 22 6666 3666 • Fax: +91 22 6666 3777									
E-mail: aegis@aegisindia.com • Website: www.aegisindia.com • CIN: L63090GJ1956PLC001032									
EXTRACT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021									
Sr. No.	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED		
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021		
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
1	Total income from operations (net)	121,410	63,524	154,553	252,740	283,229	384,346		
2	Net Profit for the period/year (before Tax, Exceptional and/or Extraordinary items)	13,207	12,391	10,622	34,631	24,316	33,560		
3	Net Profit for the period/year before tax (after Exceptional and/or Extraordinary items)	13,207	12,391	10,622	34,631	24,316	33,560		
4	Net Profit for the period/year after tax (after Exceptional and/or Extraordinary items)	10,928	10,133	7,821	28,282	17,924	24,922		
5	Total Comprehensive Income for the period/year (Comprising Profit for the period/year (after tax) and Other Comprehensive Income (after tax))	10,915	10,121	7,805	28,246	17,873	24,968		
6	Equity Share Capital	3,510	3,510	3,454	3,510	3,454	3,510		
7	Other Equity as shown in the Audited Balance Sheet.						190,137		
8	Earnings Per Share (of ₹ 1/- each) (for continuing and discontinued operations)								
	Basic (in ₹)	2.90	2.69	2.06	7.49	4.61	6.49		
	Diluted (in ₹)	2.90	2.69	2.03	7.49	4.50	6.36		
The key data relating to unaudited standalone financial results of Aegis Logistics Limited for the quarter and nine months ended December 31, 2021 is as under:									
Sr. No.	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED		
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021		
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
1	Total Income from Operations	31,696	25,788	19,684	79,405	46,217	70,490		
2	Net Profit/(Loss) for the period/year before tax (after Exceptional and/or Extraordinary items)	27,791	8,110	4,967	42,219	8,007	18,190		
3	Net Profit/(Loss) for the period/year after tax (after Exceptional and/or Extraordinary items)	25,791	6,125	3,819	36,705	6,195	15,597		
4	Total Comprehensive Income for the period/year	25,779	6,114	3,804	36,671	6,150	15,637		
Note: The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Annual Financial Results are available on the Stock Exchange websites. (www.bseindia.com, www.nseindia.com or www.aegisindia.com)									
For and on behalf of the Board Aegis Logistics Limited									
Raj K Chandaria Chairman & Managing Director									
Place : Mumbai Date : February 10, 2022									

S.P. APPARELS LIMITED							
CIN: L18101TZ2005PLC012295							
Regd. Office: 39-A, Extension Street, Kaikattipudur, Avinashi - 641 654, Tirupur, Tamilnadu							
Tel : +91-4296-714000, Fax : +91-4296-714280, 714281 E-mail: csoffice@s-p-apparels.com, Website: www.spapparels.com							
Extract of Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 2021							
(Rupees in millions except EPS and unless otherwise stated)							
Sl.No.	Particulars	Quarter ended Dec 31, 2021 (Unaudited)	Quarter ended Sep 30, 2021 (Unaudited)	Quarter ended Dec 31, 2020 (Unaudited)	Nine months ended Dec 31, 2021 (Unaudited)	Nine months ended Dec 31, 2020 (Unaudited)	For the year ended March 31, 2021 (Audited)
1	Total Income from operations	2,541.43	2,228.28	2,097.67	6,103.96	4,616.38	6,536.90
2	Net Profit / (Loss) for the period before Tax	302.28	311.64	266.19	782.07	439.54	591.42
3	Net Profit / (Loss) for the period after Tax, (after, Exceptional and/or Extraordinary items#)	246.36	232.47	196.54	594.43	326.15	431.73
4	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	258.23	244.17	157.66	616.62	337.31	346.54
5	Paid-up equity share capital (face value Rs. 10/-) [Amount]	256.93	256.93	256.93	256.93	256.93	256.93
6	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-	-	5,326.92
7	Earning Per Share (Rs.) - Basic and Diluted (Net Profit/(loss) for the period after tax/Weighted average number of equity share	9.59	9.05	7.65	23.14	12.69	16.80
		(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)
See accompanying notes to the Financial Results							
Notes:							
1. The above unaudited consolidated financial results for the quarter and nine months ended December 31, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 11, 2022.							
2. This statement has been prepared in accordance with the recognition principle laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (IND AS 34), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies.							
3. The company operates in one segment (i.e.), Textile business, which in the context of Indian Accounting standard (IND AS) 108 - operating segment, is considered as the only reportable operating segment of the company.							
4. The results for the quarter ended December 31, 2021 is the balancing figures between unaudited consolidated figures of the nine months ended December 31, 2021 and the published unaudited year to date consolidated figures up to the second quarter of the current financial year, which were subjected to limited review.							
5. Consequent to the approvals received from the Board of Directors on August 13, 2021, and from the shareholders on September 13, 2021, the Company has hived off its retail operations to its wholly owned subsidiary, S.P. Retail Ventures Limited on a going concern basis by way of slump sale effective January 01, 2022, for a consideration of Rs 535.00 millions. The above slump sale of retail operations into wholly owned subsidiary did not have any material impact on the consolidated financial results.							
6. As per interim directions given by Supreme court in relation to WRIT PETITION (C) DIARY No. 10983 OF 2020 dated June 12, 2020, the Company has negotiated & entered into settlement with the employees for non-payment of salary during factory lockdown period from April 01, 2020 to May 11, 2020. The Company have communicated their steps to the employees and there have been no denial from employees.							
7. Due to the second wave of spreading of COVID -19 across India, the State Government of Tamil Nadu announced a lockdown in the months of April 2021 till June 2021, [the Company suspended operation across various locations during complete lockdown days], which was extended with various restrictions to contain the spread of the virus. The Company has adopted measures to curb the spread of infection in order to protect the health of its employees and ensure business continuity with minimal disruption. In view of the pandemic, the Company has considered internal and external information and has performed an analysis based on current estimates while assessing the recoverability of assets including trade receivables, inventory and other current / non-current assets (net of provisions established) for any possible impact on the standalone financial results. The Company has also assessed the impact of this whole situation on its capital and financial resources, profitability, liquidity position, internal financial controls etc., and is of the view that based on its present assessment, the carrying amount of the assets will be recovered and no material adjustments is required in the preparation of standalone financial results. The Management believes that the Company will not have any challenge in meeting its financial obligations for the financial year 2021-22. In this regard, the Company will continue to closely monitor any material changes to future economic conditions.							
8. The Code on Social Security 2020 has been notified in the Official Gazette on September 29, 2020, which could impact the contributions by the company towards Provident Fund, Gratuity and other social security. The effective date from which the changes are applicable is yet to be notified, and the rules are yet to be framed. Impact, if any, of the change will be assessed and accounted in period of notification of the relevant provisions.							
9. The consolidated financial results includes the interim financial results of one subsidiary which have been consolidated based on management accounts, whose interim financial results reflect total revenue of Rs. 176.01 million for the quarter ended December 31, 2021 and Total Comprehensive Income of Rs 4.43 million for the quarter ended December 31, 2021 as considered in the consolidated financial results.							
10. Pursuant to the approval granted by the Union Cabinet on July 14, 2021 for continuation of Rebate of State and Central Taxes and Levies (RoSCTL) with the same rates as notified by Ministry of Textiles vide notification dated March 8, 2019 on exports of Apparel /Garments and Made ups, the Group has recognised the benefit of RoSCTL during the nine months ended December 31, 2021 for the period from January to March 2021.							
11. During the nine months ended 31 December 2021, the Company has incorporated an wholly owned subsidiary – S.P.Retail Ventures Private Limited for the purpose of trading in apparels and other related business. It has been converted into a Public Limited Company with effective date of October 21, 2021.							
12. Previous period figures have been regrouped / reclassified, wherever necessary, to conform to the current period classification / presentation.							
Place : Avinashi Date : February 11, 2022						For S.P.Apparels Limited P.Sundararajan Chairman & Managing Director DIN : 00003380	

**भारतीय
खाद्य
निगम**

**FOOD
CORPORATION
OF INDIA**

16-20, BARAKHAMBA LANE, NEW DELHI-110001
16-20 बाराखम्बा लेन, नई दिल्ली-110001

Statement of Unaudited Financial Results for the Quarter Ended 31st December 2021
31 दिसंबर, 2021 को समाप्त तिमाही हेतु गैर-लेखापरीक्षित वित्तीय परिणामों का विवरण

S No. / क्रमांक	Particulars / विवरण	Qtr ended 31.12.2021 / 31.12.2021 को समाप्त तिमाही	Corresponding qtr of the previous year 31.12.2020 / पिछले वर्ष की इसी तिमाही 31.12.2020	Previous year ended 31.03.2021 / पिछला वर्ष 31.12.2021 को समाप्त हुआ
1	Total income from Operations / संचालन से कुल आय	8,699,653.57	7,227,002.88	24,260,561.77
2	Net Profit/(Loss) for the period (Before Tax, Exceptional and/or Extraordinary Items) / अवधि के लिए शुद्ध लाभ/(हानि) (कर पूर्व, असाधारण और/या असाधारण मद)	-	-	-
3	Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extraordinary Items) / कर से पहले की अवधि के लिए शुद्ध लाभ/(हानि) (असाधारण और/या असाधारण मदों के बाद)	-	-	-
4	Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extraordinary Items) / कर के बाद की अवधि के लिए शुद्ध लाभ/(हानि) (असाधारण और/या असाधारण मदों के बाद)	-	-	-
5	Total comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and other comprehensive Income after Tax] अवधि के लिए कुल व्यापक आय [इस अवधि के लिए लाभ/(हानि) (कर के बाद) और कर के बाद अन्य व्यापक आय शामिल है।]	-	-	-
6	Paid up equity Share Capital / चुकता इक्विटी शेयर पूंजी	803,657.64	550,782.64	553,657.64
7	Reserves (Excluding revaluation reserves) / रिजर्व (पुनर्मूल्यांकन रिजर्व को छोड़कर)	-2,092.45	-2,092.45	-2,092.45
8	Securities Premium Account / प्रतिभूति प्रीमियम खाता	-	-	-
9	Net Worth / निवल मूल्य	801,565.19	548,690.19	551,565.19
10	Paid up Debt Capital/ Outstanding Debt / चुकता ऋण पूंजी/बकाया ऋण	3,700,000.00	3,700,000.00	2,900,000.00
11	Outstanding Redeemable preference shares / बकाया प्रतिदेय वरीयता शेयर	-	-	-
12	Debt Equity Ratio / ऋण इक्विटी अनुपात	4.62	6.74	5.26
13	Earning Per Share (of Rs.____/each) (for continuing and discontinued operations) / प्रति शेयर आय (ईपीएस) 1. Basic : 2. Diluted:	NA	NA	NA
14	Capital Redemption Reserve / कैपिटल रेड्यूप्शन रिजर्व	NA	NA	NA
15	Debenture Redemption Reseve / डिबेंचर मोशन रिजर्व	NA	NA	NA
16	Debt Service Coverage Ratio / ऋण सेवा कवरेज अनुपात	0.11	1.00	1.00
17	Interest Service Coverage Ratio / ब्याज सेवा कवरेज अनुपात	1.00	1.00	1.00

Notes / टिप्पणियाँ:

1. The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
उपरोक्त संशोधित सेबी (सूचीबद्धता दायित्व और प्रकटीकरण आवश्यकताएं) विनियम, 2015 के विनियमन 52 के तहत स्टॉक एक्सचेंज के साथ दायर तिमाही वित्तीय परिणामों के विस्तृत प्रारूप का एक उद्धरण है।

2. The above Financial Results for the Quarter ended December 31, 2021 were reviewed and recommended by the Audit Committee and taken on record by the Board of Directors at their respective meetings held on **February 10, 2022**. A "Limited Review" of the above results was performed by practicing Chartered Accountant pursuant to Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and have issued an unmodified review opinion.
31 दिसंबर, 2021 को समाप्त तिमाही के लिए उपरोक्त वित्तीय परिणामों को **10 फरवरी, 2022** को ऑडिट समिति द्वारा समीक्षा की गई और सिफारिश की गई था निदेशक मंडल द्वारा अनुमोदित किया गया। उपरोक्त परिणामों की समीक्षा व्यवसाय, मैं लगे हुए चार्टर्ड अकाउंटेंट ने भारतीय प्रतिभूति और विनियम बोर्ड (सूचीबद्धता दायित्व और प्रकटीकरण आवश्यकताएं) विनियम, 2015 के विनियम (संशोधित) 52 के अनुसार की और उन पर अपनी समीक्षा राय अवशोधित जारी की है।

3. Previous year figures have been regrouped if necessary as they are provisional figure.
पिछले वर्ष के आंकड़ों के प्रयुक्त सूत्र को यदि आवश्यक हो तो पुनः समूहित किया गया है क्योंकि वे अंतिम आंकड़े हैं।

For and on behalf of the Board of Directors
Sd/-
(Vanita Rattan Sharma)
E.D. (Finance)

Place: New Delhi
Date: 10.02.2022

புதியியல் பாங்கு
ஆப இலாபம்

புதியியல் பாங்கு
ஆப இலாபம்

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புதியியல் பாங்கு
ஆப இலாபம்

புதியியல் பாங்கு
ஆப இலாபம்

புதியியல் பாங்கு
ஆப இலாபம்

புதியியல் பாங்கு
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S.P. APPARELS LIMITED

CIN: L18101TZ2005PLC012295

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Extract of Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 2021

(Rupees in millions except EPS and unless otherwise stated)

S.No.	Particulars	Quarter ended Dec 31, 2021 (Unaudited)	Quarter ended Sep 30, 2021 (Unaudited)	Quarter ended Dec 31, 2020 (Unaudited)	Nine months ended Dec 31, 2021 (Unaudited)	Nine months ended Dec 31, 2020 (Unaudited)	For the year ended March 31, 2021 (Audited)
1	Total Income from operations	2,541.43	2,228.28	2,097.87	6,103.96	4,616.38	6,536.90
2	Net Profit / (Loss) for the period before Tax	302.28	311.84	266.19	782.87	439.54	591.42
3	Net Profit / (Loss) for the period after Tax, (after, Exceptional and/or Extraordinary Items)	248.36	232.47	196.84	694.43	328.15	431.73
4	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	258.23	244.17	157.66	616.62	337.31	346.54
5	Paid-up equity share capital (Face value Rs. 10/-) (Amount)	256.93	256.93	256.93	256.93	256.93	256.93
6	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year						5,126.92
7	Earning Per Share (Rs.) - Basic and Diluted (Net Profit/Loss) for the period after tax/Weighted average number of equity share	9.51	9.85	7.45	23.14	12.69	16.80
		(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)

See accompanying notes to the Financial Results

Notes:

- The above unaudited consolidated financial results for the quarter and nine months ended December 31, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 11, 2022.
- This statement has been prepared in accordance with the recognition principle laid down in Indian Accounting Standards 14 'Interim Financial Reporting' (IND AS 34), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies.
- The company operates in one segment (i.e.) Textile business, which in the context of Indian Accounting standard (IND AS) 108 - operating segment, is considered as the only reportable operating segment of the company.
- The results for the quarter ended December 31, 2021 are the balancing figures between unaudited consolidated figures of the nine months ended December 31, 2021 and the published unaudited year to date consolidated figures up to the second quarter of the current financial year, which were subjected to limited review.
- Consequent to the approvals received from the Board of Directors on August 13, 2021, and from the shareholders on September 13, 2021, the Company has hived off its retail operations to its wholly owned subsidiary, S.P. Retail Ventures Limited on a going concern basis by way of slump sale effective January 01, 2022, for a consideration of Rs 535.00 millions. The above slump sale of retail operations into wholly owned subsidiary did not have any material impact on the consolidated financial results.
- As per interim directions given by Supreme court in relation to WRIT PETITION (C) DIARY No. 10883 OF 2020 dated June 12, 2020, the Company has negotiated & entered into settlement with the employees for non-payment of salary during factory lockdown period from April 01, 2020 to May 11, 2020. The Company has communicated their steps to the employees and there have been no denial from employees.
- Due to the second wave of spreading of COVID-19 across India, the State Government of Tamil Nadu announced a lockdown in the months of April 2021 till June 2021, the Company suspended operation across various locations during complete lockdown days, which was extended with various restrictions to contain the spread of the virus. The Company has adopted measures to curb the spread of infection in order to protect the health of its employees and ensure business continuity with minimal disruption. In view of the pandemic, the Company has considered internal and external information and has performed an analysis based on current estimates while assessing the recoverability of assets including trade receivables, inventory and other current / non-current assets (net of provisions established) for any possible impact on the standalone financial results. The Company has also assessed the impact of this whole situation on its capital and financial resources, profitability, liquidity position, internal financial controls etc., and is of the view that based on its present assessment, the carrying amount of the assets will be recovered and no material adjustments is required in the preparation of standalone financial results. The Management believes that the Company will not have any challenge in meeting its financial obligations for the financial year 2021-22. In this regard, the Company will continue to closely monitor any material changes to future economic conditions.
- The Code on Social Security 2020 has been notified in the Official Gazette on September 29, 2020, which could impact the contributions by the company towards Provident Fund, Gratuity and other social security. The effective date from which the changes are applicable is yet to be notified, and the rules are yet to be framed. Impact, if any, of the change will be assessed and accounted in period of notification of the relevant provisions.
- The consolidated financial results includes the interim financial results of one subsidiary which have been consolidated based on management accounts, whose interim financial results reflect total revenue of Rs. 176.01 million for the quarter ended December 31, 2021 and Total Comprehensive Income of Rs 4.43 million for the quarter ended December 31, 2021 as considered in the consolidated financial results.
- Pursuant to the approval granted by the Union Cabinet on July 14, 2021 for continuation of Rebate of State and Central Taxes and Levies (RoSCTL) with the same rates as notified by Ministry of Textiles vide notification dated March 8, 2019 on exports of Apparel/Garments and Made ups, the Group has recognised the benefit of RoSCTL during the nine months ended December 31, 2021 for the period from January to March 2021.
- During the nine months ended 31 December 2021, the Company has incorporated an wholly owned subsidiary - S.P. Retail Ventures Private Limited for the purpose of trading in apparels and other related business. It has been converted into a Public Limited Company with effective date of October 21, 2021.
- Previous period figures have been regrouped / reclassified, wherever necessary, to confirm to the current period classification / presentation.

For S.P.Apparels Limited
P.Sundararajan
Chairman & Managing Director
DIN: 00003380

Place: Avinashi
Date: February 11, 2022

செங்கிழை, 12 பிப்ரவரி 2022

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