

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

14th August 2021

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 June 30, 2021 published in following newspapers:

- 1. Financial Express on 14th August 2021
- 2. Dinamani on 14th August 2021

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

FINANCIAL EXPRESS

"IMPORTANT"

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CAI lowers crop output estimates

FE BUREAU Pune, August 13

THE COTTON ASSOCIATION of India (CAI) in its July estimate for the 2020-21 season has lowered its estimates by 1.50 lakh bales (1 bale = 170 kg) to 354.50 lakh bales from its previous estimate of 356 lakh bales.

The industry body has maintained its crop estimate for the northern zone at the same level as in its previous month's estimate of 65.50

lakh bales. The estimate for the central zone has been reduced by 0.50 lakh bales to 193.50 lakh bales.

There is reduction of 2.50

lakh bales for Gujarat, while

the crop estimates of Maharashtra and Madhya Pradesh have been increased by 1.50 lakh bales and 0.50 lakh bales, respectively, compared to the previous month. The crop estimate for the southern zone has been reduced by 1.00 lakh bales to 90.50 lakh bales, compared to the previous estimate

of 91.50 lakh bales.

The total supply estimated by the CAI during the period from October 2020 to July 2021 is 482.61 lakh bales. This consists of arrivals of 348.61 lakh bales, imports of 9 lakh bales and the opening stock at the beginning of the season on October 11, 2020 at 125 lakh bales.

The CAI has estimated cotton consumption during the months of October 2020 to July 2021 at 275 lakh bales, while the export ship-

lakh bales with the CCI.

tember 30, 2021 is now estilockdown.

ment up to July 31, 2021, is estimated at 70.00 lakh bales. The stock at the end of July 2021 is estimated at 137.61 lakh bales, including 80.00 lakh bales with textile mills and remaining 57.61

Domestic consumption for the entire crop year up to Sepmated higher by 5 lakh bales to 330 lakh bales considering the brisk demand for cotton yarn despite disruptions caused by

CIN: L92130MH1997PLC107871

Regd. Office: Plot No.1, L.B.S. Marg, Gandhi Nagar Kanjurmarg(W), Mumbai-400078

Extract of the Standalone & Consolidated Audited Results for the Quarter & Year ended 30th June, 2021

Sr. No.	Particulars	01-04-2021 30-06-2021 Audited Standalone	01-04-2020 30-06-2020 Audited Standalone	01-01-2021 31-03-2021 Audited Standalone	01-04-2020 31-03-2021 Audited Consolidated	01-04-2021 30-06-2021 Audited Consolidated	01-04-2020 30-06-2020 Audited Consolidated	01-01-2021 31-03-2021 Audited Consolidated	01-04-2020 31-03-2021 Audited Consolidated
1	Total Income from Operations	-	6.74	468.65	514.90		6.74	468.65	514.90
2	Net Profit/(Loss) for the period (before Tax,	20020307	100 AM			000000	THE STATE OF		
	Exceptional and/or Extraordinary items)	(195.01)	(136.75)	(455,46)	(953.94)	(195.02)	(136.75)	(455.52)	(954.00)
3	Net Profit/(loss) for the period before tax	(100.04)	/400 TEV	(455.46)	2000.040	(405.00)	(400 75)	(455.50)	2054.0m
4	(after exceptional and/or Extraordinary items) Net Profit/loss) for the period after tax	(195.01)	(136.75)	(455.46)	(953.94)	(195,02)	(136.75)	(455.52)	(954.00)
S.	(after Exceptional and/or Extraordinary items)	(196.01)	(136.75)	(455.66)	(954.14)	(195.02)	(136.75)	(455.72)	(954.20)
5	Total Comprehensive income for the year	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(100.10)	(touresy	5,400,513,53	(resear)	(rauno)	(100112)	,400,100)
000	(Comprising Profit/(Loss) for the period								
	(after tax) and Other Comprehensive Income	(HOT OA)	MARCHEN.	- WEE ON	20004.600	(405.00)	((Ann. 70)	(455.30)	3051.00
6	(after tax)) Equity Share Capital	(195.01)	(136.75)	(455.66)	(954.14)	(195.02)	(136.75)	(455.72)	(954.20)
0	(Face Value of Rs. 2/- per share)	1,148.73	1,148.73	1,148.73	1,148.73	1.178.27	1,175.75	1,178.27	1,178.27
7	Reserves (exclusing Revaluation Reserve)	3,583.35	4,609.86	3,778.36	3,778.36	3,092.86	4,199.23	3,287.88	3,287,88
8	Earnings per Share of Rs 2/- each	0,300.00	4,000.00	3,770.30	0,770.00	3,052.00	4,10020	3,cav.00	5,257.00
	(for continuing and discontinued operations)	2	2	10	- 2	7.	772	974	8
	1. Basic:	9*1		5.6	0.00	100	94	100	
	2 Divited	2	1 2	1 32	1 2		9.0	02	1 1

(a) The above is extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and other disclosure requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the websites of the Stock Exchange website www.bseindia.com and www.nseindia.com and on the Company website www.cinevistaas.com

Date: 13th August, 2021

UCAL FUEL SYSTEMS LIMITED

For CINEVISTA LIMITED

PREMKRISHEN MALHOTRA

CHAIRMAN

Regd. Office: "Raheja Towers", Delta Wing - Unit 705, 177, Anna Salai, Chennai - 600 002 Tel. No: 044-42208111, Fax No: 044-28605020, E-mail Id: ufsl.ho@ucal.com Website: www.ucalfuel.com, CIN: L31900TN1985PLC012343

Statement of Unaudited Standalone & Consolidated Financial Results for the Quarter / Three Months Ended 30.06.2021

			STANDA	LONE	(₹ in Lakhs)
	8		Quarter Ende	d	Year Ended
S.No	Particulars	30.06.2021	31.03.2021	30.06.2020	31.03.2021
	2	UNAUDITED	AUDITED	UNAUDITED	AUDITED
1	Total income from operations (Gross)	11,666.52	13,867.58	3,705.58	49,729.65
2	Net Profit/(Loss) for the period (before Tax, exceptional and/or extraordinary items)	146.35	(448.70)	(1,129.47)	1,391.21
3	Net Profit / (Loss) for the period before tax (after exceptional and / or extraordinary				
	items)	146.35	(448.70)	(1,129.47)	1,391.21
4	Net Profit / (Loss) for the period after tax (after exceptional and /or extraordinary				
	items)	92.98	(213.74)	(741.42)	3,532.92
5	Total comprehensive Income for the period (Comprising Profit / (loss)for the period				
	(after tax) and other Comprehensive Income (after tax)	92.98	(141.45)	(741.42)	3,605.21
6	Equity Share Capital	221.14	221.14	221.14	221.14
7	Earnings per share (of Rs.10/- each)(for continuing and discontinued				
	operations) - (not annualised)				
	a) Basic	0.42	(0.97)	(3.35)	15.98
	b) Diluted	0.42	(0.97)	(3.35)	15.98
	598.		838 710	300 100	

			CONSOLI	DATED	(₹ in Lakhs)
	· · · · · · · · · · · · · · · · · · ·		Quarter Ended	ļ	Year Ended
S.No	Particulars	30.06.2021	31.03.2021	30.06.2020	31.03.2021
		UNAUDITED	AUDITED	UNAUDITED	AUDITED
1	Total income from operations (Gross)	18,224.10	20,433.50	8,138.35	69,960.09
2	Net Profit/(Loss) for the period (before Tax, exceptional and/or extraordinary items)	1,022.59	395.56	(1,926.15)	1,099.47
3	Net Profit / (Loss) for the period before tax (after exceptional and / or extraordinary				
	items)	1,022.59	395.56	(1,926.15)	1,099.47
4	Net Profit / (Loss) for the period after tax (after exceptional and / or extraordinary				
	items)	935.32	338.49	(1,502.08)	2,885.94
5	Total comprehensive Income for the period (Comprising Profit / (loss)for the period				
	(after tax) and other Comprehensive Income (after tax)	1,162.64	249.46	(1,984.16)	2,741.75
6	Equity Share Capital	221.14	221.14	221.14	221.14
7	Earnings per share (of Rs.10/- each)(for continuing and discontinued				
	operations) - (not annualised)				
	a) Basic	4.23	1.53	(6.79)	13.05
	b) Diluted	4.23	1.53	(6.79)	13.05

NOTES

The above is an extract of the detailed format of Quarterly / Half year Financial Results filed with the stock exchanges under Regulation 33 of the SEBI (Listing and other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock exchange websites. (www.bseindia.com and www.nseindia.com) and on Company's website(www.ucalfuel.com).

FOR UCAL FUEL SYSTEMS LIMITED

Date: 13.08.2021

JAYAKAR KRISHNAMURTHY CHAIRMAN & MANAGING DIRECTOR

5.P. APPARELS LIMITED

CIN: L18101TZ2005PLC012295

Regd. Office: 39-A, Extention Street, Kaikattipudur, Avinashi-641654, 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 ended June 30, 2021

(Rupees in millions except EPS and unless otherwise stated)

SI.Na.	Particulars	Quarter ended June 30, 2021 [Unaudited]	Quarter ended March 31, 2021 [Audited]	Quarter ended June 30, 2020 [Unaudited]	For the year ended March 31, 2021 [Audited]
1	Total Income from operations	1334.25	1920.52	616.28	6,536.90
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items#)	168.15	151.88	(58.22)	591.42
3	Net Profit / (Loss) for the period before Tax, (after, Exceptional and/or Extraordinary items#)	168.15	151.88	(58.22)	591.42
4	Net Profit / (Loss) for the period after Tax, (after, Exceptional and/or Extraordinary items#)	115.60	105.57	(58.22)	431.72
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	114.22	9.22	(24.46)	346.53
6	Paid-up equity share capital (face value Rs. 10/-) [Amount]	25,69,26,000	25,69,26,000	25,69,26,000	25,69,26,000
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year		8.0	683	5,326.92
8	Earning Per Share (Rs.) - Basic and Diluted [Net Profit/(loss) for the period after tax/Weighted average number of equity share	4.50	4.11	(2.27)	16.80
		(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 end June 30, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on August 13, 2021.
- 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 March 31, 2021 is the balancing figures between consolidated audited figures of the twelve months ended March 31, 2021 and the published unaudited results of nine months ended December 31, 2020 of the previous financial year, which were subjected to limited review.
- 5. As per interim directions given by Supreme court in relation to WRIT PETITION (C) DIARY No. 10983 OF 2020 dated June 12, 2020, 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
- 6. 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 consolidated 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 consolidated 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.
- 7. 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.
- 8. The consolidated financial results includes the interim financial results of one subsidiaries which have been consolidated based on management accounts, whose interim financial results reflect total revenue of Rs. 116.64 million for the guarter ended June 30, 2021 and Total Comprehensive Income of Rs (0.83) million for the guarter ended June 30, 2021 as considered in the consolidated financial results.
- 9. 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 quarter ended June 30, 2021 for the period from January to June 2021.
- 10. Previous period figures have been regrouped / reclassified, wherever necessary, to confirm to the current period classification / presentation.

For S.P.Apparels Limited

Place: Avinashi Date: August 13, 2021

P.Sundararajan Managing Director DIN: 00003380

VARDHMAN HOLDINGS LIMITED

Regd. Office: Chandigarh Road, Ludhiana-141010. Corporate Identity Number (CIN): L17111PB1962PLC002463, PAN: AABCV8088P Website: www.vardhman.com, Email: secretarial.lud@vardhman.com

(Rs. in Crores) Sr. Particulars

Unaudited Consolidated Financial Results for the quarter ended 30th June, 2021

No.		June 30, 2021	March 31, 2021	June 30, 2020	March 31, 2021
		Unaudited	Audited	Unaudited	Audited
1	Total Income from Operations	3.09	8.52	6.47	21.03
2	Net Profit/(Loss) for the period (before Tax, Share of Profit/(Loss) of Associates and Exceptional items)	2.66	7.24	6.24	18.75
3	Net Profit/(Loss) for the period before tax, Share of Profit/(Loss) of Associates (after Exceptional items)	2.66	7.24	6.24	18.75
4	Net Profit/(Loss) for the period after tax, Share of Profit/(Loss) of Associates (after Exceptional items)	89.32	75.03	(12.42)	129.51
5	Total Comprehensive Income/(Expenditure) for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income/(Expenditure) (after tax)]	134.56	85.96	(1.12)	180.11
6	Paid up Equity Share Capital	3.19	3.19	3.19	3.19
7	Reserves (excluding Revaluation Reserve & Non controlling interest interest) as shown in the Audited Balance Sheet of the previous year				2,302.60
8	Earnings Per Share (of Rs. 10/- each) (in Rs.) (not annualized): (a) Basic (b) Diluted	279.78 279.78	235.08 235.08	(38.92) (38.92)	405.80 405.80

NOTES: The above is an extract of the detailed format of quarterly financial results filed with the Stock Exchanges under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the quarterly financial results are available on the Stock Exchanges websites i.e. www.bseindia.com and

Sr. No.	Particulars	Quarter Ended June 30, 2021	Quarter Ended March 31, 2021	Quarter Ended June 30, 2020	Year Ended March 31, 2021
_		Unaudited	Audited	Unaudited	Audited
1	Total income from operations	3.09	8.52	6.47	21.03
2	Profit before tax	2.66	7.24	6.24	18.75
3	Net Profit after tax	2.49	6.05	4.74	15.05
4	Total Comprehensive Income	47.74	16.98	16.04	65.65

For Vardhman Holdings Limited

(S.P. Oswal) Chairman & Managing Director

STAR CEMENT LIMITED

CIN: L26942ML2001PLC006663

Place: Chennai

Regd.Office: Vill.: Lumshnong, P.O: Khaliehriat, Dist. East Jaintia Hills, Meghalaya - 793210 Phone: 0365-278215, Fax: (033) 22483539

Email: investors@starcement.co.in, website: www.starcement.co.in



		STANDALONE				(₹ in Lacs)				
	Quarter ended 30.06.2021 Unaudited	Quarter Ended 31.03.2021 Audited (Refer Note 6)	Quarter Ended 30.06.2020 Unaudited	Year Ended 31.03.2021 Audited	Quarter Ended 30.06.2021 Unaudited	Quarter Ended 31.03.2021 Audited (Refer Note 6)	Quarter Ended 30.06.2020 Unaudited	Year Ended 31.03.2021 Audited		
Total Income from Operations	51,072.51	59,600.19	28,991.23	1,68,516.16	51,957.11	61,094.96	29,784.26	1,74,815.28		
Net Profit/(Loss) for the period (before tax , exceptional items and or Extraordinary items)	5,968.89	6,494.03	3,975.38	20,185.48	7,379.50	8,334.92	4,915.44	26,383.81		
Net Profit/(Loss) for the period (before tax , after exceptional items and or Extraordinary items)	5,968.89	6,494.03	3,975.38	17,254.12	7,379.50	8,334.92	4,915.44	19,926.39		
Net Profit/(Loss) for the period (after tax, exceptional items and or Extraordinary items)	5,417.85	6,211.05	3,602.51	15,727.21	6,799.21	8,133.86	4,423.70	18,712.99		
Total Comprehensive Income for the period (comprising profit/(loss) for the period after tax and other comprehensive income after tax)	5,419.08	6,205.06	3,597.11	15,732.63	6,802.29	8,140.01	4,414.49	18,727.44		
Paid up Equity Share Capital (Face Value of ₹ 1/- each)	4,124.29	4,124.29	4,124.29	4,124.29	4,124.29	4,124.29	4,124.29	4,124.29		
Earnings Per Share (of ₹ 1/- each) (Not annualised)	17k - 8		E 000	80	F 7.0	×	12	- XX		
-Basic (₹)	1.31	1.51	0.87	3.81	1.65	2.07	1.05	4.54		
-Diluted (₹)	1.31	1.51	0.87	3.81	1.65	2.07	1.05	4.54		

NOTES TO FINANCIAL RESULTS: 1. The above Unaudited Financial Results as reviewed by the Audit Committee have been approved at the meeting of the Board of Directors held on 13th August, 2021. The Limited Review of

these Results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, has been completed by the Statutory Auditors of the Company.

- 2. The consolidated results include results of its subsidiaries Star Cement Meghalaya Limited (SCML), Megha Technical & Engineers Private Limited (MTEPL), Meghalaya Power Limited (MPL), NE Hills Hydro Ltd. (NEHL), Star Century Global Cement Private Limited (SCGCPL), Star Cement Lumshnong Limited (SCLL) and Star Cement North East Limited (SCNEL).
- 3. The Company has considered the possible effects that may result from COVID-19 in the preparation of these financial results. The Company believes that pandemic is unlikely to impact the recoverability of the carrying value of its assets as at 30th June, 2021. Looking to the present situation of pandemic, the extent to which the same will impact the Company's future financial
- results is currently uncertain and will depend on further developments. 4. The group is engaged in the manufacture of cement,cement clinker and generation of power. The Power Company is generating power for group companies for their captive use.
- Figures of the previous period/year have been regrouped and reclassified to conform to the classification of current period, wherever necessary.
- 6. The figures of the quarter ended 31st March, 2021 are the balancing figures between audited figures in respect of the full financial year ended 31st March, 2021 and unaudited published year to date figures upto 31st December, 2020, which were subjected to limited review.
- 7. The above is an extract of the detailed format of Quarterly 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 Financial results are available on the Stock Exchange websites www.nseindia.com and www.bseindia.com and also on the Company's website www.starcement.co.in.

By order of the Board For Star Cement Limited Sajjan Bhajanka

Date: 13th August, 2021 Place: Kolkata

Chairman CHENNAI/KOCHI

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Place : Ludhiana Date: 13.08.2021

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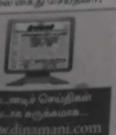


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அடுபரின் மகனை போலி mund may Grugant.

BranGardio prange கோயில் பேற்கு ரத வீதி பைச் சேர்ந்தவர் தொரி சகாஷ்(55). இவர் தகைக் கடைகளுக்கு கமிஷன் Syly LILLIAM WAS mount annual Gangagio தொழில் செய்து வகுகிறார். Danil it practardida தைக்கடை நடத்தி வரும் அருள்ராஜ் ரூ. 45 வட்சம் கடனாக பெற்றிருந்தாராம். Congret Bonnain and De வகைமற்றும் ரொக்கம் ஆகி enuitan Grider made ராஜ் தெயரிரசாஷ்-க்குளு. சோழ் கொடுக்க வேண்டு

இத்திலையில், பணத்தை SELLER GALL GLITTEL MUSIN TTE கர், மகள் ஆகிய மூவ ub parky Garana (By) ல் விடுத்ததாக தொடிர in commit spining y Gerralmon yarr Dais ஸ். இது குறித்து போலி ரர் வழக்குப் படுத்து விசா து வந்த திலையில், குற் suring was a police · தெம்பாதாணு, சிறப்பு all Milmerant De all The ME SURA MOUNT finder comments appropriately ong (42) auflushari ப்படும் வியாழக்கிழமை ல கைது செய்தனர்.



5.P. APPARELS LIMITED

CIN: L18101TZ2005PLC012295

Regd. Office: 39-A, Extention Street, Kaikattipudur, Avinashi-641654, Tirupur, Taerille Tel: +91-4296-714000, Fax: +91-4296-714280, 714281 E-mail: caoffice@s-p-apparels.com, Website: www.

Extract of Unaudited Consolidated Financial Results for the quarter ended June 30, 2021

(Rupees in millions except EPS and unless a

	(higher)								
SI.No.	Particulars	Quarter ended June 30, 2921 [Unaudited]	Quarter ended March 31, 2021 [Audited]	Quarter ended June 30, 2020 [Unaudited]	For the year ended Murch 31, 2921 [Audited]				
10	Total Income from operations	1334.25	1920.52	616.28	6,536.90				
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items#)	168.15	151.88	(58.22)	591.42				
3	Net Profit / (Loss) for the period before Tax. (after, Exceptional and/or Extraordinary items#)	168.15	151.88	(58.22)	591.42				
4	Net Profit / (Loss) for the period after Tax, (after, Exceptional and/or Extraordinary items#)	115.60	105.57	(58.22)	431.72				
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	114.22	9.22	(24.46)	346.53				
6	Paid-up equity share capital (face value Rs. 10/-) [Amount]	25,69,26,000	25,49,26,000	25,69,25,000	25,59,25,000				
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-			5,328.92				
11	Earning Per Share (Rs.) - Basic and Diluted (Net Profit/(loss) for the period after tax/Weighted average number of equity share	4.50	4.31	(2.27)	19.80				
3		(Not Armusissel)	(Not Assumined)	(Not Armostises	(Amuslised)				

See accompanying notes to the Financial Results

Place: Avmosti Date August 13, 2021

The above unaudited consolidated financial results for the quarter end June 30, 2021 have been reviewed by the Board of Directors at their meeting held on August 13, 2021.

2. This statement has been prepared in accordance with the recognition principle laid down in Indian Accounting Dis Reporting* (IND AS 34), prescribed ander section 133 of the Companies Act, 2013 and offen recognised accounting practices and patterns.

The company operates in one segment (i.e.,) Textile business, which in the centest of Indian Accounting standard (INDI ACCIDE - operating segment, is considered as the only reportable operating segment of the company.

The results for the quarter ended March 31, 2021 is the halancing figures between consi March 31, 2021 and the published unaudited results of nine rounths ended December 31, 2020 of the greenous transmill pear, which were

As per interim directions given by Supreme court in relation to WRIT PETITION (C) QUARY No. 10983 QF 2028 dated June 12, 2029. Company has necotiated been even into settlement with the employers for non-payment of solary during factory bookstown period from April 21, 2000 to May 33, 2020. The Company have communicated their steps to the employees and there have been no demail from employees.

6 Due to the second wave of spreading of COVID -19 across India, the State Government of Tamil Nadu announced a lockdown in the mustice of April 2021 till June 2021, [the Company suspended operation across various locations during complete lockdown days], which was extended Bush various restrictions to contain the spread of the virus The Company has adopted measures to curb the spread of infection in writer to ratest the Baelth of its employees and ensure business continuity with minimal disruption. In view of the pandamic, the Company has one dered internal and external information and has performed an analysis based on current estimates while sasessing the recreenability of assets including trade receivables, inventory and other current / non-current assets (not of provisions exterhished) for any pure the engage of the consolidated financial results. The Company has also assessed the impact of this whole situation on its capital and tinancial results. refitability, liquidity position, infamed financial controls etc., and is of the view that based on its present assessment, the carrying amount of the exacts will be recovered and no material adjustments is required in the preparation of consolidated financial results. The Management believes that the Company will not have any challenge in meeting its linencial obligations for the linencial year 2023-22 to this regard. The my will continue to closely monitor any material changes to future economic conditions.

7. The Code on Social Security 2029 has been notified in the Official Gazette on September 28, 2020, which could impact the ow company lowards Provident Fund. Craticity 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 executed and accounted in period of notification of the referent

8. The consultated financial results includes the interim financial results of one subsidiaries which have been consolidated based on management of the consultated financial results includes the interim financial results of one subsidiaries which have been consolidated based on management. ecounts, whose leterins financial results reflect total revenue of Str. 116.64 million for the quarter anded June 30, 2021 and Total Comprehensive Income of Rs (0.83) million fet the quarter ended June 30, 2021 as considered in the consolidated financial results.

5. Purposed to the approvel granted by the Union Cabinet on July 14, 2021 for continuation of Robate of State and Central faxon and Levine World To with the same rates as notified by Ministry of Textiles vide notification dated March 5, 2019 on experts of Apparel. Garments and Made ups the Group has recognized the benefit of RoSCTL during the quarter unded June 39, 2021 for the period from January to June 2021

10. Previous period figures have been regrouped / reclassified, wherever necessary, to contirm to the current period classification / presentation

For S.P.Apparels Limited

P.Sundararajan **Managing Director**

🕠 தி இந்தியா சிவெண்

பங்குதார்களுக்கா

Silvine spok gian meg.

