General information about company									
Name of The Company	S.P.Apparels Limited								
BSE Scrip Code	540048								
NSE Symbol	SPAL								
MSE Symbol	NOTLISTED								
Date of Start of Financial Year	01-04-2021								
Date of End of Financial Year	31-03-2022								
Reporting Period	First half yearly								
Date of Start of Reporting Period	01-04-2021								
Date of End of Reporting Period	30-09-2021								
Level of rounding used in financial results	Millions								
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes								

		C	1	2	2	4	T -		rty transacti	T		10	11	12	1
A. Details of related par			CROCODILE PRODUCTS	S.P. Apparels UK (P)	3 Mr.P.Sundararajan	4 Ms. S.Latha	5 Mr.S.Chenduran	6 Ms. P.Jeeva	7 Mr. V.Balaji	8 Ms.K.Vinodhini	9 Mr.P.Ashokraman	POORNAM ENTERPRISES PRIVATE	S.P.Lifestyles	S P SUPERFINE COTTON MILLS PRIVATE	5.P.KETAI
		related party	PRIVATE LIMITED	UK (P) Limited				Key	Key	Key		LIMITED	Entities with	LIMITED	LIMI
	frelated party	Categories of related parties	Subsidiaries	Subsidiaries	Promoters	Promoters	Promoters Group	management personnel of entity or parent	management personnel of entity or parent	management personnel of entity or parent	Other related party	Entities with joint control or significant influence over entity	joint control or significant influence over entity	Entities with joint control or significant influence over entity	Entities with j significant in ent
		description of relationship	Subsidiary of S.P.Apparels Limited	Subsidiary of S.P.Apparels Limited	Promoter	Promoter and spouce of Mr.P.Sundararajan	Promoter Group and son of Mr.P.Sundararajan	Chief Executive Officer(Garment division) of the Company	Chief Financial Officer of the Company	Compay Secretary of the Company	Relative of Promoter	Promoter of the Company is Director in Poornam Enterprises Private Limited	Promoter of the Company is Partner in SPLS	Promoter of the Company is Director in S P Superfine Private Limited	Promoter g Company is S.P.Retail Br
		PAN of related party	AABCC2617F	ZZZZZ9999Z	AGQPS1345A	ADQPS5817G	AIPPC1092H	ACDPJ9926D	AGRPB5632Q	AJFPV8820M	ABQPA3610F	AACCP3617M	ABTFS5868A	AAECS9750Q	ABCCS
		CIN of related party Purchase of	U18101TZ1998PTC008439									U17100TZ2001PTC009835		U17111TZ1995PTC006495	U52322TZ201
		goods and services Sale of	0	0	0	0	0	0	0	0	0	0	0	0	
		goods and services Purchase of	0	0	0	0	0	0	0	0	0	0	0	0	
		fixed assets Sale of fixed	0	0	0	0	0	0	0	0	0	0	0	0	
		assets Rendering of services	0	0	0	0	0	0	0	0	0	0	0	0	
		Receiving of services	1.69	0	0	0	0	0	0	0	0	0	0	0	(
		Leases Loans and	0	0	7.67	1.23	1.2	0	0	0	0	0	0	24	(
		advances given Loans and	0	0	0	0	0	0	0	0	0	0	0	9.07	2.:
		advances taken Loans and	0	0	0	0	0	0	0	0	0	0	0.47	0	
		advances given that are repaid Loans and	0	0	0	0	0	0	0	0	0	0	0	0	(
		advances taken that are repaid	0	0	0	0	0	0	0	0	0	0	0	0	(
		Deposits placed Deposits	0	0	0	0	0	0	0	0	0	0	0	0	(
B. Details of related party transactions		taken Transfer of	0	0	0	0	0	0	0	0	0	0	0	0	(
		research & development Transfers	0	0	0	0	0	0	0	0	0	0	0	0	
		under lease agreement Equity	0	0	0	0	0	0	0	0	0	0	0	0	(
		investment Impairment in equity	0	0	0	0	0	0	0	0	0	0	0	0	
		investment Expense for	U	0	0	0	0	0	0	0	0	0	0	U	
		bad or doubtful debts Guarantees	0	0	0	0	0	0	0	0	0	0	0	0	
		or collateral given Guarantees	0	0	0	0	0	0	0	0	0	0	0	0	
		or collateral taken Interest	0	0	0	0	0	0	0	0	0	0	0	0	
		income Interest paid	0	0	0	0	0	0	0	0	0	0	0	0	
		Dividend income	0	0	0	0	0	0	0	0	0	0	0	0	(
		Dividend paid	0	0	28.76	6.8	0.06	0	0.0054	0	0	0	0	0	(
		Management contracts including for deputation of	0	0	0	0	0	0	0	0	0	0	0	0	(
		Settlement of liabilities by entity on behalf of related party	0	0	0	0	0	0	0	0	0	0	0	0	(
	Remuneration	Short term employee benefits	0	0	5.5	3.3	0	3.48	1.58	0.42	0	0	0	0	(
		Post employment benefits	0	0	0	0	0	0	0	0	0	0	0	0	(
		Other long- term benefits	0	0	0	0	0	0	0	0	0	0	0	0	(
		Termination benefits	0	0	0	0	0	0	0	0	0	0	0	0	(
		Share based payments Others	0	0	0	0	0	0	0	0	0	0	0	0	(
C. Outstanding balances	Receivables	Secured	0	0	0	0	0	0	0	0	0	0	0	0	(
	Payables	Un Secured Secured	71.3	0	0	0	0	0	0	0	0	0	0	0	4
	Loans and	Un Secured Secured	0	0	0	0	0	0	0	0	0	0	0.47	0	(
	advances given Loans and	Un Secured Secured	0	20.47	0	0	0	0	0	0	40	0	0	11.47 0	(
	advances taken Deposits	Un Secured Secured	0	0	0	0	0	0	0	0	0	0	0	0	(
	placed	Un Secured Secured	0	0	19.97 0	0.78	0	0	0	0	0	0	0	50	(
	Deposits taken	Un Secured Secured	0	0 119.83	0	0	0	0	0	0	0	0	0	0	(
	Guarantees or collateral given	Un Secured Secured	0	0	0	0	0 0	0	0	0	0 0	0 0	0	0	
	Guarantees or collateral	Un Secured	0	0	0	0	0	0	0	0	0	0	0	0	(
	taken Investment in equity	Secured Un Secured	63.74	0 15.75	0	0	0	0	0	0	0	0	0	0	(
	Provision for doubtful debt	Secured Un Secured	0	0	0	0	0	0	0	0	0	0	0	0	(
N	ote														