



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



Date: 14.11.2022

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: Disclosure under Regulation 23(9) of SEBI (LODR) (Amendment) Regulations, 2018, for the half year ended on September 30, 2022.

Pursuant to Regulation 23(9) of SEBI (LODR) (Amendment) Regulations, 2018, we hereby submit the statement on Related Party transactions on consolidated basis for the half year ended September 30, 2022, in the format prescribed under IND-AS.

Kindly take the above on your record.

Thanking you,

For S.P.Apparels Limited,

K. Vinodhini
Company Secretary and Compliance Officer

Encl: As above

DISCLOSURE ON RELATED PARTY TRANSACTIONS
(In pursuance of Regulation 23(9) of SEBI (LODR) Amendment Regulations, 2018)

(Rs. In Millions)

S. No.	Details of listed entity	Details of the counterparty		Type of related party transaction	Value of the related party transaction approved by the audit committee for Financial Year 2022-23	Value of transaction during the reporting period for Half Year ended September 30, 2022	In case monies are due to either party as a result of the transaction		Details of the loans, inter-corporate deposits, advances or investments					
		Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance as on April 1, 2022	Closing balance as on September 30, 2022	Nature (loan/advance/inter-corporate deposit/investment)	Interest Rate (%)	Tenure	Secured/unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)	
1	S.P.Apparels Limited	S.P.Apparels UK (P) Limited	Subsidiary	Loan	0	0	46.29	46.29	NA	NA	NA	NA	NA	NA
2	S.P.Apparels Limited	Mr.P.Sundararajan	Promoters	Lease Rent Paid & Remuneration /	43	20.01	0.39	6.16	NA	NA	NA	NA	NA	NA
3	S.P.Apparels Limited	Mrs.S.Latha	Promoters	Lease Rent Paid & Remuneration / Salary	22.5	10.03	0	0	NA	NA	NA	NA	NA	NA
4	S.P.Apparels Limited	Mr.S.Chenduran	Promoters Group	Lease Rent Paid & Remuneration / Salary	13	6.49	0	0.18	NA	NA	NA	NA	NA	NA
5	S.P.Apparels Limited	Mrs.S.Shantha	Promoters Group	Remuneration	1.5	0.1	0	0.1	NA	NA	NA	NA	NA	NA
6	S.P.Apparels Limited	S P Superfine Cotton Mills Private Limited	Enterprises Owned by Key Management Personnel / Directors or their relatives	Purchase/Sales and Lease Rent Paid		30	9.44	12.97	NA	NA	NA	NA	NA	NA
7	S.P.Apparels Limited	S.P.Retail Ventures Limited	Subsidiary	Rent / Investment	400	540.14	1	541	NA	NA	NA	Investment	0	Unsecured Working Capital & Business Development

For S.P.Apparels Limited

Sd/-

K.Vinodhini

Company Secretary & Compliance Officer