



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: 17.05.2023

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 March 31, 2023.

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 March 31, 2023, 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

S. No.	Details of the counterparty		Type of related party transaction	Value of the related party transaction as approved by the audit committee for Financial Year 2022-23	Value of transaction during the reporting period for Half Year ended March 31, 2023	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, intercorporate deposits, advances or investments				Details of the loans, intercorporate deposits, advances or investments			
	Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance as on October 1, 2022	Closing balance as on March 31, 2023	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ intercorporate 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		1.83	46.29	46.04		Loan	4	1	unsecured	business development		
2	S.P.Apparels Limited	Mr.P.Sundararajan	Promoters	43	20.4	6.16	0.4								
3	S.P.Apparels Limited	Mrs.S.Latha	Promoters	22.5	10.37	0	0								
4	S.P.Apparels Limited	Mr.S.Chenduran	Promoters Group	13	6.51	0.18	0.18								
5	S.P.Apparels Limited	Mrs.S.Shantha	Promoters Group	1.5	0.6	0.1	0.07								
6	S.P.Apparels Limited	S.P.Superfine Cotton Mills Private Limited (Management Personnel / Directors of their relatives)	Enterprises Owned by Key Management Personnel / Directors of their relatives	400	26.2	12.07	2.43								
7	S.P.Apparels Limited	S.P.Retail Ventures Limited	Subsidiary	540.14	2.13	541	543.71								

For S.P.Apparels Limited

Sd/-
K.Vinodhini
Company Secretary & Compliance Officer