



# 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.: L18101T22005PLC012295

Date: 21.05.2024

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

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken

S. No.	Details of listed entity	Details of the counterparty		Type of related party transaction	Value of the related party transaction as approved by the audit committee for Financial Year 2023-24	Value of transaction during the reporting period for Half Year ended March 31, 2024	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, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments				
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance as on October 1, 2023	Closing balance as on March 30, 2024	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	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	Interest Received	50	0.93	46.94	52.34					Loan	4	1	Unsecured Loan	Business Development
2	S.P.Apparels Limited	Mr.P.Sundararajan	Promoters	Lease Rent Paid	30	9.79	0	0									
3	S.P.Apparels Limited	Mr.P.Sundararajan	Promoters	Remuneration	12	6	0	0									
4	S.P.Apparels Limited	Mr.P.Sundararajan	Promoters	Commission	12	6	0	0									
5	S.P.Apparels Limited	Mrs.S.Latha	Promoters	Lease Rent Paid	10	1.44	0	0									
6	S.P.Apparels Limited	Mrs.S.Latha	Promoters	Remuneration	7.2	3.60	0	0									
7	S.P.Apparels Limited	Mrs.S.Latha	Promoters	Commission	12	6.00	0	0									
8	S.P.Apparels Limited	Mr.S.Chenduran	Promoters Group	Remuneration	3	1.50	0	0.18									
9	S.P.Apparels Limited	Mr.S.Chenduran	Promoters Group	Commission	12	6.00	0	0									
10	S.P.Apparels Limited	Mrs.S.Shantha	Promoters Group	Remuneration	1.2	0.60	0.07	0.07									
11	S.P.Apparels Limited	Mr.P.Sundararajan	Promoters	Lease Security Deposit	75	0	74.32	74.32									
12	S.P.Apparels Limited	Mrs.S.Latha	Promoters	Lease Security Deposit	1	0	0.78	0.78									
13	S.P.Apparels Limited	Mr.P.Sundararajan	Promoters	Property Purchased	50	0	0	0									
14	S.P.Apparels Limited	Mr.P.Sundararajan	Promoters	Advance Paid for Purchase of	50	14.50	14.21	28.71									
15	S.P.Apparels Limited	S P Superfine Cotton Mills Private Limited	Enterprises Owned by Key	Lease Rent Paid	400	27.60	0	4.60									

16	S.P.Apparels Limited	S.P.Retail Ventures Limited	Subsidiary	Interest Received	750	5.82	0	1.10				Loan	7.5	On Demad	Unsecured	Business development
17	S.P.Apparels Limited	S.P.Retail Ventures Limited	Subsidiary	Loan Provided	750	20.00	150.00	170.00				Loan	7.5	On Demad	Unsecured	Business Development
18	S.P.Apparels Limited	S.P.Life Style	Enterprises Owned by Key Management Personnel / Directors or their relatives	Sales		5.48	0	0								
19	S.P.Apparels Limited	S.P.Life Style	Enterprises Owned by Key Management Personnel / Directors or their relatives	Purchase		7.33	0	0								

For S.P.Apparels Limited

Sd/-  
K.Vinodhini  
Company Secretary & Compliance Officer