

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: 11.11.2024

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, 2024.

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, 2024, 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.								
Sr No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party	Details of other		Remarks on approval by audit committee	Value of transaction during the reporting period	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 other			Details of the loans, inter- corporate deposits, advances or investments	- Interest		Purpose for which the funds will be
	Name	ame PAN Name PAN Relationship of the tran PAN Same PAN Evaluation of the substitution	transaction	related party transaction	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)				indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Rate (%)	Tenure Secured/ unsecured	utilised by the ultimate recipient of funds (endusage)			
1	S.P. APPARELD LIMITED	AAJCS4031P	SP Apparels UK (P) ltd	ZZZZZ9999Z	Subsidary	Interest received		0	-	9.78		0								
	S.P. APPARELD		S.P. Retail Ventures			Sale of goods or			The Audit Committee has approved an aggregrate of Rs. 75 Cr for Purchase sales loan and											
2	LIMITED	AAJCS4031P	Limited	ABGCS6742K	Wholly owned Subsidary	services		750	investment.	0.06	3.13	1.21								
	S.P. APPARELD		S.P. Retail Ventures			Purchase of goods or			The Audit Committee has approved an aggregrate of Rs. 75 Cr for Purchase,sales,loan and											
	S.P. APPARELD	AAJCS4031P	Limited S.P. Retail Ventures	ABGCS6742K	Wholly owned Subsidary			750	investment.	1.96		0								
	LIMITED S.P. APPARELD	AAJCS4031P	Limited S.P. Retail Ventures	ABGCS6742K	Wholly owned Subsidary			0	-	6.43	0	0								
	LIMITED	AAJCS4031P	Limited	ABGCS6742K	Wholly owned Subsidary	Loan		0	Remunaration is as per	20	170	150								
	S.P. APPARELD LIMITED	AAJCS4031P	Mr. P. Sundararajan	AGQPS1345A	Key Managerial Personna	l Remuneration		0	Companies Act, 2013 and Shareholders Approval	12	4.22	1.4								
	S.P. APPARELD LIMITED		Mr. P. Sundararajan	AGQPS1345A	Key Managerial Personna		Leave Rent Paid	00	The Audit Committee has approved an aggregrate of Rs. 9 Cr for Lease Rent.	10.65										
		AAJC34031P	1 . Sunuararajan	AGUFS1343A	recy isianageriai reisonna	, , my outer transaction	LORS NUR FRIU	90	Remunaration is as per	10.65	0	1 0								
	S.P. APPARELD LIMITED	AAJCS4031P	Mrs. S. Latha	ADQPS5817G	Key Managerial Personna	1 Remuneration		0	Companies Act, 2013 and Shareholders Approval	9.6	0	1.57								
9	S.P. APPARELD LIMITED	AAJCS4031P	Mrs. S. Latha	ADQPS5817G	Key Managerial Personna	l Any other transaction	Lease Rent Paid		The Audit Committee has approved an aggregrate of Rs. 9 Cr for Lease Rent.	1.65	0	0								
	S.P. APPARELD								Remunaration is as per Companies Act, 2013 and											
10	LIMITED	AAJCS4031P	Mr. S. Chenduran	AIPPC1092H	Key Managerial Personna	1 Remuneration		0	Shareholders Approval Remunaration is as per	7.5	0.18	0.18								
11	S.P. APPARELD LIMITED	AAJCS4031P	Mrs. S. Shantha	BCFPS5785L	Key Managerial Personna	l Remuneration		0	Companies Act, 2013 and Shareholders Approval	0.6	0.07	0.07								
									The Audit Committee has approved an aggregrate of											
	S.P. APPARELD					Purchase of goods or			Rs. 2 Cr for Purchase of Goods and Services from SP											
12	LIMITED	AAJCS4031P	S. P Lifestyle	ABTFS5868A	Entities Owned by KMP	services		20	Lifestyle	6.37	0	0								
	S.P. APPARELD LIMITED	AAJCS4031P	SP Superfine Cotton Mills Private Limited	AAECS9750Q	Entities Owned by KMP	Any other transaction	Lease Rent Paid		The Audit Committee has approved an aggregate of Ks. 30 Cr for Salt of goods, Purchase of goods. Security Deposits and Lease rent paid to SP Superfine	27.6	11.39	0								
	S.P. APPARELD LIMITED	AAJCS4031P	Young Brand Apparels Private Limited	AADCB0715F	Wholly owned Subsidary	Purchase of goods or services		30	The Audit Committee has approved an aggregrate of Rs. 3 Cr for Sale of goods, Purchase of goods.	11.17	0	7.76								
	S.P. APPARELD LIMITED	AAJCS4031P	Young Brand Apparels Private Limited	AADCB0715F	Wholly owned Subsidary			0		1670.92	0	1670.92								
	S.P. APPARELD LIMITED		Poornam Enterprises Private Limited		Entities Owned by KMP		Trade Receivable	0	_	0	0.67									
	S.P. APPARELD		Poornam Enterprises Private Limited	AACCP3617M	Entities Owned by KMP		Lease Rent	0	_		80) 8n								
	S.P. APPARELD		Mr. P. Sundararajan	AGQPS1345A	Key Managerial Personna		Lease Rent			,	74.32	74.32								
	S.P. APPARELD		Mr. P. Sundararajan Mr. P. Sundararajan				Advance Paid for	0	<u>-</u>											
	S.P. APPARELD			AGQPS1345A	Key Managerial Personna		Lease Rent	0	-	0	28.71									
	LIMITED S.P. APPARELD		Mrs. S. Latha	ADQPS5817G	Key Managerial Personna			0	-	0	0.78									
	S.P. APPARELD		S. P Lifestyle SP Superfine Cotton Mills	ABTFS5868A	Entities Owned by KMP			0	-	0	1.72									
	LIMITED S.P. APPARELD		Private Limited SP Superfine Cotton Mills	AAECS9750Q	Entities Owned by KMP		Lease Rent	0	-	0	31.5	31.24								
23	LIMITED S.P. APPARELD	AAJCS4031P	Private Limited Crocodile Products Private	AAECS9750Q	Entities Owned by KMP	Any other transaction	Security Deposits	0	-	0	50	50								
	In an assessment	L	Declaration of	L	In a sec	to a contract the contract of	I	1 -						1	1					

63.74 63.74

15.75 15.75

52.33 86.81

32.36

Audit Committee approved

an aggregrate of Rs.15 Cr for

150 Sales, Purchase and Loans.

Limited

Limited

AAJCS4031P SP Apparels UK (P) ltd

AAJCS4031P

AAJCS4031P

S.P. APPARELD
24 LIMITED
S.P. APPARELD
25 LIMITED
S.P. APPARELD
26 LIMITED
26 LIMITED

S.P. APPARELD 27 LIMITED

S.P. APPARELD 28 LIMITED

S.P. APPARELD 29 LIMITED

Crocodile Products Private

SP Apparels UK (P) ltd

S.P. Retail Ventures Limited

S.P. Retail Ventures Limited

AABCC2617F

AABCC2617F

ABGCS6742K

ZZZZZ9999Z

Subsidary

Subsidary Wholly owned Subsidary

ABGCS6742K Wholly owned Subsidary Investment

Wholly owned Subsidary Advance

Investment

Any other transaction Trade Receivable