



**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



April 9, 2026

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**

**Sub: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/ Madam,

This is to inform you that S.P Apparels Limited (“Company”) today i.e. on April 9, 2026, has invested an amount of Rs. 6,01,63,090/- (Rupees Six Crores One Lakhs Sixty-Three Thousand and Ninety Only) as equity in S.P Apparels International Private Limited (SPA IPL), a Wholly owned subsidiary of the Company.

The relevant details required as per SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30<sup>th</sup> January 2026 are enclosed herewith.

Kindly take the same on your record and acknowledge.

Thanking you.

Yours faithfully,

**For S.P.Apparels Limited,**

**K.Vinodhini**  
**Company Secretary and Compliance Officer**  
**Encl: As above**



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## Details under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 read with SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30<sup>th</sup> January 2026:

S. No	Particulars	Details
1.	Name of the target entity, details in brief such as size, turnover etc.	The S.P. Apparels International (Private) Limited (SPA IPL) is a Wholly owned Subsidiary company of S.P Apparels Limited (SPAL). The Turnover of SPA IPL as on March 2025 is 1,872,585 LKR.
2.	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at “arm’s length”	Yes, the transaction falls within the Related party transaction.  Mr. P. Sundararajan, Managing Director & Promoter and Mr. S. Chenduran, Joint Managing Director and Promoter Group of the SPAL, are also a director in the SPA IPL
3.	Industry to which the entity being acquired belongs	Manufacturing
4.	Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	Investment in the Target Company will enable the Company to expand its business operations. consideration of strategical advantages and cost-effective manufacturing circumstances, our Company proposes to make an investment in our Wholly owned subsidiary Company in Sri Lanka. The company has invested USD 6,50,000, equivalent to INR 6,01,63,090 as equity.
5.	Brief details of any governmental or regulatory approvals required for the acquisition	Not Applicable
6.	Indicative time period for completion of the acquisition	09.04.2026
7.	Consideration - whether cash consideration or share swap or any other form and details of the same	Cash Consideration
8.	Cost of acquisition and/or the price at which the shares are acquired	USD 6,50,000, equivalent to INR 6,01,63,090
9.	Percentage of shareholding/ control acquired and/ or number of shares acquired	Shareholding prior and post transaction – 100%
10.	Brief background about the entity acquired in terms of products/ line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief)	SPA IPL was incorporated on 16.10.2023 in Sri Lanka. Engaged in the business of manufacturing garments. Turnover of SPA IPL as of March 2025 is Rs. 1,872,585 LKR.