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

15th February 2021

Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.
Scrip Code: 540048

National Stock Exchange of India Limited
'Exchange Plaza',
Bandra-Kurla Complex, Bandra (East),
Mumbai – 400 051.
Symbol: SPAL

Sub: Newspaper publication of Financial Result

Dear Sir/Madam,

In accordance with Regulation 47 of the SEBI (LODR) Regulations, 2015, enclosed please find herewith the newspaper publication of the consolidated un-audited financial statements for the quarter ended December 31, 2020 published in following newspapers:

1. Financial Express on 14th February 2021
2. Dinamani on 14th February 2021

This will also be made available on Company's website at www.spapparels.com

This is for your information and record.

Thanking You

For S.P.Apparels Limited

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

McNally Bharat Engineering Company Limited

CIN: L45202WB1961PLC025181
Regd. Office: 4 Mangoe Lane, Kolkata 700 001
Web:www.mcnallybharat.com, Email id: mbecal@mbecl.co.in
Phone no: (033) 6628-1111

Statement of unaudited Financial Results for the quarter and nine months ended 31st December, 2020

(Rs. in Lakhs, unless otherwise stated)

Particulars	Standalone					Consolidated				
	Three months ended		Nine months ended		Year ended	Three months ended		Nine months ended		Year ended
	31.12.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020	31.12.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1 Total Income from operations	7,304.94	12,748.92	21,284.65	46,020.05	56,760.07	12,049.33	16,423.75	32,648.20	59,297.03	73,004.67
2 Profit/(Loss) for the period (before tax, Exceptional items)	(2,115.30)	(15,158.21)	(6,373.49)	(22,347.16)	(38,087.95)	(1,941.39)	(14,900.81)	(6,062.59)	(22,481.38)	(38,769.04)
3 Profit/(Loss) for the period before tax (after Exceptional items)	(2,115.30)	(15,158.21)	(6,373.49)	(22,347.16)	(38,087.95)	(1,941.39)	(14,900.81)	(6,062.59)	(22,481.38)	(38,769.04)
4 Profit/(Loss) for the period after tax (after Exceptional items)	(2,115.30)	(1,553.43)	(6,373.49)	(22,347.16)	(38,087.95)	(1,941.39)	(14,900.81)	(6,062.59)	(22,456.16)	(38,743.82)
5 Other Comprehensive Income (net of tax)	0.23	(26.33)	4.70	(78.99)	8.94	(1.77)	(55.88)	(27.30)	(169.99)	(41.77)
6 Total Comprehensive Income for the period	(2,115.08)	(15,184.54)	(6,368.79)	(22,426.15)	(38,079.01)	(1,943.16)	(14,956.69)	(6,089.89)	(22,626.15)	(38,785.59)
7 Equity share Capital	21,157.08	21,157.08	21,157.08	21,157.08	21,157.08	21,157.08	21,157.08	21,157.08	21,157.08	21,157.08
8 Reserves (excluding Revaluation Reserve)	-	-	-	-	(7,572.53)	-	-	-	-	(20,356.81)
9 Earning per Share (EPS) for the period (Face value Rs.10/- per share)										
- Basic (Rs.)	(1.00)	(8.66)	(3.01)	(10.58)	(18.00)	(0.92)	(7.06)	(2.87)	(10.68)	(18.26)
- Diluted (Rs.)	(1.00)	(8.66)	(3.01)	(10.58)	(18.00)	(0.92)	(7.06)	(2.87)	(10.68)	(18.26)

Note :

1. The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the website of BSE (www.bseindia.com) & NSE (www.nseindia.com) and shall also be available on website of the company (www.mcnallybharat.com)

For McNally Bharat Engineering Company Limited
Sd/-
Srinivash Singh
Managing Director
DIN: 00789624

Place : Kolkata
Date : 13-02-2021

SPA CAPITAL SERVICES LIMITED

Registered Office : 25, C- Block, Community Centre, Janakpuri, New Delhi - 110 058
Website: http://www.spacapital.com/CapitalServices/ CIN: L65910DL1984PLC018749, Tel No.: 011-45586600, 45675500, E-Mail Id: listing@spacapital.com

STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE 3rd QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2020 (Rs. In crores except for Shares and EPS)

Sl No	Particulars	Standalone						Consolidated			
		Quarter Ended December 31, 2020	Quarter Ended September 30, 2020	Quaterly Ended December 31, 2019	Nine Months ended December 31, 2020	Nine Months ended December 31, 2019	Year ended March 31, 2020	Quarter Ended December 31, 2020	Quarter Ended September 30, 2020	Nine Months ended December 31, 2020	Year ended March 31, 2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations (net)	4.543	7.67	7.29	25.53	21.74	32.71	4.551	7.679	25.54	32.674
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	-0.139	0.092	0.101	0.046	0.116	0.698	-0.139	0.092	0.046	0.698
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	-0.139	0.015	0.101	-0.031	0.108	0.689	-0.139	0.092	-0.031	0.689
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	-0.139	0.015	0.068	-0.056	0.058	0.158	-0.180	-0.027	-0.176	-0.154
5	Total Comprehensive Income for the period [Comprising Profits /(Loss) for the period (after tax) and other Comprehensive Income (after tax)	-0.139	0.015	-0.871	0.056	-0.880	-0.781	-0.180	-0.027	-0.176	-0.785
6	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	13.36	13.50	14.18	13.36	14.18	13.41	13.24	13.42	13.24	13.41
7	Equity Share Capital (Face Value of Rs.10/- each)	30,74,225	30,74,225	30,74,225	30,74,225	30,74,225	30,74,225	30,74,225	30,74,225	30,74,225	30,74,225
8	Earnings Per Share (Face Value of Rs.10/- each)										
	Basic:	-0.454	-0.049	-2.833	-0.182	-2.863	-2.540	-0.586	-0.089	-0.574	-2.554
	Diluted:	-0.454	-0.049	-2.833	-0.182	-2.863	-2.540	-0.586	-0.089	-0.574	-2.554

NOTES:

1. The above is an extract of the detailed format of Financial Results for the 3rd quarter and Nine months ended December 31, 2020 of the Financial year 2020-21 filed with the Stock Exchanges under Regulation 33 of the SEBI Listing Regulations, 2015. The full format of the Financial Results for the 3rd quarter and Nine Months ended December 31, 2020 of the Financial year 2020-21 is available on the website of Stock Exchange at (www.bseindia.com) as well as on the Company's Website at http://www.spacapital.com/CapitalServices/.
2. The Financial Results of the Company for the 3rd quarter and Nine Months ended December 31, 2020 of the Financial year 2020-21 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 12, 2021 and the same have been reviewed by the Statutory Auditors in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requireemnts) Regulations, 2015.

For and on behalf of Board of Directors
Sd/-
Sandeep Parwal
Chairman Cum Managing Director
DIN: 00025803

Place: New Delhi
Dated: February 12, 2021

एण्ड्रू यूल एण्ड कम्पनी लिमिटेड
ANDREW YULE & COMPANY LIMITED

(A Government of India Enterprise)

CIN: L63090WB1919GOI003229
Registered Office: "Yule House", 8, Dr. Rajendra Prasad Sarani, Kolkata-700 001,
Ph.: (033) 2242-8210 / 8550, Fax No.: (033) 2242-9770,
E-mail:com.sec@andrewyule.com, Website: www.andrewyule.com

Extract of the Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended 31st December, 2020

(Rs. in lakhs except as otherwise stated)

SL NO.	Particulars	Standalone			Consolidated		
		3 Months Ended 31.12.2020	9 Months Ended 31.12.2020	Corresponding 3 Months Ended 31.12.2019	3 Months Ended 31.12.2020	9 Months Ended 31.12.2020	Corresponding 3 Months Ended 31.12.2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1.	Total income from operations (net)	11918.41	30096.38	9716.30	11918.41	30096.38	9716.30
2.	Net Profit / (Loss) for the period before tax	887.36	4544.44	375.59	1247.98	5169.98	370.76
3.	Net Profit / (Loss) for the period after tax	887.36	4544.44	375.59	1247.98	5169.98	370.76
4.	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	1070.45	4726.50	(250.48)	1431.07	5352.04	(255.32)
5.	Paid-up Equity Share Capital (Face value Rs. 2/- per Equity Share)	9779.02	9779.02	9779.02	9779.02	9779.02	9779.02
6.	Reserves (excluding Revaluation Reserve) as shown in the Balance Sheet of previous year	—	—	—	—	—	—
7.	Earnings per Share (Face value Rs. 2/- per Equity Share)						
	- Basic (Rs.)	0.18	0.93	0.08	0.26	1.06	0.08
	- Diluted (Rs.)	0.18	0.93	0.08	0.26	1.06	0.08

Notes:

1) The standalone and consolidated financial results have been reviewed by the Audit Committee at their meetings held on 11th February, 2021 and 12th February, 2021, respectively, and approved by the Board of Directors at their meeting held on 12th February, 2021.

2) The above is an extract of the detailed format of the Unaudited Standalone and Consolidated Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The full format of the Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended 31st December, 2020 are available on the Stock Exchange website (www.bseindia.com) and on the Company's website (www.andrewyule.com).

For and on behalf of
Andrew Yule & Company Limited
Sd/-
(Sanjoy Bhattacharya)
Chairman & Managing Director

Place: Kolkata
Date : 12th February, 2021

SEL Manufacturing Company Limited

(CIN: L51909PB2000PLC023679)
Regd. Office: 274, Dhandari Khurd, G.T. Road, Ludhiana-141014 (Punjab)
Ph.: +91-161-7111117, Fax: +91-161-7111118, Website: www.selindia.in

Extracts of Consolidated Audited Financial Results for the Quarter and Financial Year Ended March 31, 2020

(Rs. in Lakhs)

Particulars	Consolidated				
	Quarter ended 31.03.2020 Audited	Quarter ended 31.12.2019 Un-audited	Quarter ended 31.03.2019 Audited	Financial Year ended 31.03.2020 Audited	Financial Year ended 31.03.2019 Audited
1. Total Income from operations	15,708.19	10,217.12	14,490.12	45,164.57	69,841.59
2. Net Profit(+)/ (Loss)(-) for the period (before Tax, Exceptional and/or Extraordinary items)	2,204.02	(3,947.46)	(5,821.37)	(13,211.39)	(12,362.74)
3. Net Profit(+)/ (Loss)(-) for the period before Tax (after Exceptional and/or Extraordinary items)	(6,798.51)	(5,024.26)	(13,100.33)	(58,736.18)	(37,246.98)
4. Net Profit(+) /(Loss)(-) for the period after tax (after Exceptional and/or Extraordinary items)	(6,798.51)	(5,024.26)	(13,100.30)	(58,736.18)	(37,246.94)
5. Total Comprehensive Income(+)/(Loss)(-) for the period [Comprising Profit/ (Loss) for the period (after tax) after Minority Interest and Other Comprehensive Income (after tax)]	(7,186.17)	(5,235.48)	(13,272.09)	(59,787.20)	(37,554.07)
6. Equity Share Capital	33,134.70	33,134.70	33,134.70	33,134.70	33,134.70
7. Earning per Share (EPS) (of Rs.10/- each) (in Rs.) (not annualised)				(369,154.74)	(309,367.55)
a) Basic	B- (2.05)	B- (1.52)	B- (3.95)	B- (17.73)	B- (11.24)
b) Diluted	D- (2.05)	D- (1.52)	D- (3.95)	D- (17.73)	D- (11.24)

Notes : 1 The above is an extract of the detailed format of Quarterly/Yearly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Yearly Financial Results for the quarter and financial year ended 31.03.2020 is available on the Stock Exchange websites i.e. www.bseindia.com, www.nseindia.com and is also available on the website of the Company viz. www.selindia.in

2. Key Standalone financial information is given below: (Rs. in Lakhs)

Particulars	Quarter ended 31.03.2020 Audited	Quarter ended 31.12.2019 Un-audited	Quarter ended 31.03.2019 Audited	Financial Year ended 31.03.2020 Audited	Financial Year ended 31.03.2019 Audited
Total Income from operations	12,107.74	8,530.11	11,103.73	36,764.08	53,450.39
Profit(+)/(Loss)(-) before Tax	(4,815.55)	(3,544.34)	(10,583.58)	(254,101.36)	(23,596.54)
Profit(+)/(Loss)(-) after Tax	(4,815.55)	(3,544.34)	(10,583.58)	(254,101.36)	(23,596.54)

3. The above results were signed on 13.02.2021. Audit of the financial results for the quarter and financial year ended 31.03.2020 have been carried out by the Statutory Auditors.

For and on behalf of
SEL Manufacturing Company Limited
Navneet Gupta
Director & CFO

Date : 13-02-2021
Place : Ludhiana

IL&FS Engineering Services

IL&FS Engineering and Construction Company Limited

CIN: L45201TG1988PLC008624
Regd. Office: D.No.8-2-120/113, B-Block,1st Floor, Sanali Info Park, Road No. 2, Banjara Hills, Hyderabad - 500033
Ph: 040-40409333; Fax: 040-40409444; Email: cs@ilfsengg.com; Web: www.ilfsengg.com

Statement of Unaudited Consolidated financial results for the Quarter and Nine months ended December 31, 2020

(Rs. In Lakhs, unless otherwise stated)

Particulars	Quarter ended			Nine months ended		Year ended
	31-Dec-20 (Unaudited)	30-Sep-20 (Unaudited)	31-Dec-19 (Unaudited)	31-Dec-20 (Unaudited)	31-Dec-19 (Unaudited)	31-Mar-20 (Audited)
1. Income						
(a) Revenue from operations	7,646	6,949	9,608	17,928	38,541	56,239
(b) Other income	437	816	950	1,754	3,204	4,550
Total Income	**8,083**	**7,765**	**10,558**	**19,682**	**41,745**	**60,789**
2. Expenses						
(a) Cost of materials consumed	2,420	1,799	1,867	5,145	9,595	14,179
(b) Subcontracting expense	3,982	3,023	6,164	8,547	19,222	24,351
(c) Employee benefits expense	1,169	1,246	1,275	3,669	4,867	6,681
(d) Finance cost	631	384	147	1,518	870	2,611
(e) Depreciation and amortization	410	519	734	1,421	2,361	3,219
(f) Other expenses	788	3,352	1,731	4,936	5,690	10,429
Total expenses	**9,400**	**10,323**	**11,918**	**25,236**	**42,605**	**61,470**
3. Profit / (loss) before Exceptional Items and tax (1-2)	**(1,317)**	**(2,558)**	**(1,360)**	**(5,554)**	**(860)**	**(681)**
4. Exceptional items (net) (Refer note 14)	-	4,758	-	4,758	38,426	39,945
5. Profit/(loss) before tax (3-4)	**(1,317)**	**(7,316)**	**(1,360)**	**(10,312)**	**(39,286)**	**(40,626)**
6. Tax (expense) / credit						
-Current Tax	-	-	-	-	-	-
-Deferred Tax	-	-	-	-	-	-
7. Share of profit in joint ventures accounted for using the equity method	-		-	-	138	121
8. Net Profit /(loss) after Exceptional Items and tax (5+6+7)	**(1,317)**	**(7,316)**	**(1,360)**	**(10,312)**	**(39,148)**	**(40,505)**
Attributable to:						
Shareholder of the Company	-			-	-	-
Non controlling interests	-				-	
9. Other Comprehensive Income/(expense)(net of tax)	-					
Attributable to:	-					
Items that will be reclassified to profit or loss	-					
a) Remeasurements of the defined benefit plan	-				-	-
b) Income tax relating to the items that will not be reclassified to profit or loss	-				-	-
Shareholder of the Company	-				-	-
Non controlling interests	-				-	-
10. Total comprehensive income for the period (8+9)	**(1,317)**	**(7,316)**	**(1,360)**	**(10,312)**	**(39,148)**	**(40,505)**
Attributable to:						
Shareholder of the Company	-					-
Non controlling interests	-					-
11. Paid-up equity share capital (Face Value Rs. 10/- each)	13,112	13,112	13,112	13,112	13,112	13,112
12. Other equity as shown in the audited Balance sheet of previous year						(2,44,269)
13. Earnings per equity share (of Rs . 10/- each) (not annualised):						
a. Basic	(1.00)	(5.58)	(1.04)	(7.86)	(29.86)	(30.89)
b. Diluted	(1.00)	(5.58)	(1.04)	(7.86)	(29.86)	(30.89)
See accompanying notes to the Financial Results						

Notes:

1. The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges, BSE & NSE under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. The detailed Financial Results and this extract were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 13 February, 2021. The full format of the Quarterly Financial Results is available on the website of stock exchanges at www.bseindia.com and www.nseindia.com and also on the Company's website at www.ilfsengg.com.

By Order of the Board
For IL&FS Engineering and Construction Company Limited
Sd/-
C S Rajan
Director

Date: 13.02.2021
Place: Hyderabad

S.P. APPARELS LIMITED

CIN: L18101TZ2005PLC012295
Regd. Office: 39-A, Extention Street, Kaikattipudur, Avinashi-641654, Tirupur, Tamilnadu
Tel : +91-4296-714000, Fax : +91-4296-714280, 714281 E-mail: csoffice@s-p-apparels.com, Website: www.spapparels.com

Extract of Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 2020

(Rupees in millions except EPS and unless otherwise stated)

Sl.No.	Particulars	Quarter ended Dec 31, 2020 (Unaudited)	Quarter ended Sep 30, 2020 (Unaudited)	Quarter ended Dec 31, 2019 (Unaudited)	Nine months ended Dec 31, 2020 (Unaudited)	Nine months ended Dec 31, 2019 (Unaudited)	For the year ended March 31, 2020 (Audited)
1	Total Income from operations	2,097.67	1,902.43	1,815.91	4,616.38	6,631.50	8,326.73
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items#)	266.19	231.57	150.81	439.54	489.78	541.40
3	Net Profit / (Loss) for the period before Tax, (after, Exceptional and/or Extraordinary items#)	266.19	231.57	150.81	439.54	489.78	444.09
4	Net Profit / (Loss) for the period after Tax, (after, Exceptional and/or Extraordinary items#)	196.54	187.83	18.95	326.15	441.10	469.19
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	157.66	204.11	(33.21)	337.31	378.58	395.01
6	Paid-up equity share capital (face value Rs. 10/-) [Amount]	25,69,26,000	25,69,26,000	25,69,26,000	25,69,26,000	25,69,26,000	25,69,26,000
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-	-	4,975.29
8	'Earning Per Share (Rs.) - Basic and Diluted [Net Profit/(loss) for the period after tax/Weighted average number of equity share	**7.65**	**7.31**	**0.74**	**12.69**	**17.17**	**18.26**
		(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)

See accompanying notes to the Financial Results

Notes:

1. The above unaudited consolidated financial results for the quarter and nine months ended December 31, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 13, 2021.
2. This statement has been prepared in accordance with the recognition principle laid down in Indian Accounting Standards 34 "Interim Financial Reporting" [IND AS 34], prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies.
3. The company operates in one segment (i.e.,) Textile business, which in the context of Indian Accounting standard (IND AS)108 - operating segment, is considered as the only reportable operating segment of the company.
4. Effective 01.04.2019, the Company has adopted Ind AS 116-leases, applied to its existing lease contracts on April 1, 2019 using the modified retrospective approach.
5. Pursuant to the amendment in the Income Tax Act, 1961 effective 20.09.2019, which provides for an option to Domestic Companies to pay Income Tax at reduced rates, the current tax expenses of the Company reduced by Rs.40.18 Million and the deferred tax income of the company increased by Rs.128.31 Million for the year ended March 31, 2020.
6. The results for the quarter ended December 31, 2020 is the balancing figures between consolidated unaudited figures of the nine months ended December 31, 2020 and the published unaudited results of half year ended September 30, 2020 of the current financial year were subjected to limited review.
7. Exceptional item relates to Merchandise Export from India Scheme (MEIS) export incentive accounted as Income in earlier quarters which was derecognized in the Quarter ended December 31, 2019 in order give effect to Notification dated January 14, 2020 of Ministry of Textiles withdrawing MEIS retrospectively from March 07, 2019.
8. As per interim directions given by Supreme court in relation to WRIT PETITION (C) DIARY No. 10983 OF 2020 dated June 12, 2020, Company has negotiated & entered into settlement with the employees for non-payment of salary during factory lockdown period from April 01, 2020 to May 11, 2020. The Company have communicated their steps to the employees and there have been no denial from employees.
9. In March 2020, the World Health Organisation declared Covid -19 to be a pandemic. The Company has adopted measures to curb the spread of infection in order to protect the health of its employees and ensure business continuity with minimal disruption. In view of the pandemic, the Company has considered internal and external information and has performed an analysis based on current estimates while assessing the recoverability of assets including trade receivables, inventory and other current / non current assets (net of provisions established) for any possible impact on the consolidated financial results. The Company has also assessed the impact of this whole situation on its capital and financial resources, profitability, liquidity position, internal financial controls etc., and is of the view that based on its present assessment, the carrying amount of the assets will be recovered and no material adjustments is required in the preparation of consolidated financial results. The Management believes that the Company will not have any challenge in meeting its financial obligations for the financial year 2020-21. In this regard, the Company will continue to closely monitor any material changes to future economic conditions
10. The Code on Social Security 2020 has been notified in the Official Gazette on September 29, 2020, which could impact the contributions by the company towards Provident Fund, Gratuity and other social security. The effective date from which the changes are applicable is yet to be notified, and the rules are yet to be framed. Impact, if any, of the change will be assessed and accounted in period of notification of the relevant provisions.
11. Previous period figures have been regrouped / reclassified, wherever necessary, to conform to the current period classification / presentation.

For S.P.Apparels Limited
P.Sundararajan
Chairman & Managing Director
DIN : 00003380

Place : Avinashi
Date : February 13, 2021

S.P. APPARELS LIMITED

CIN: L18101TZ2005PLC012295

Regd. Office: 39-A, Extention Street, Kaikattipudur, Avinashi-641654, Tirupur, Tamilnadu

Tel : +91-4296-714000, Fax : +91-4296-714280, 714281 E-mail: csoffice@s-p-apparels.com, Website: www.spapparels.com

Extract of Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 2020

(Rupees in millions except EPS and unless otherwise stated)

Sl.No.	Particulars	Quarter ended Dec 31, 2020 (Unaudited)	Quarter ended Sep 30, 2020 (Unaudited)	Quarter ended Dec 31, 2019 (Unaudited)	Nine months ended Dec 31, 2020 (Unaudited)	Nine months ended Dec 31, 2019 (Unaudited)	For the year ended March 31, 2020 (Audited)
1	Total Income from operations	2,097.67	1,902.43	1,815.91	4,616.38	6,631.50	8,326.73
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items#)	266.19	231.57	150.81	439.54	489.78	541.40
3	Net Profit / (Loss) for the period before Tax, (after, Exceptional and/or Extraordinary items#)	266.19	231.57	150.81	439.54	489.78	444.09
4	Net Profit / (Loss) for the period after Tax, (after, Exceptional and/or Extraordinary items#)	196.54	187.83	18.95	326.15	441.10	469.19
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	157.66	204.11	(33.21)	337.31	378.58	395.01
6	Paid-up equity share capital (face value Rs. 10/-) [Amount]	25,69,26,000	25,69,26,000	25,69,26,000	25,69,26,000	25,69,26,000	25,69,26,000
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	-	-	4,975.29
8	'Earning Per Share (Rs.) - Basic and Diluted [Net Profit/(loss) for the period after tax/Weighted average number of equity share	**7.65**	**7.31**	**0.74**	**12.69**	**17.17**	**18.26**
		(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)

See accompanying notes to the Financial Results

Notes:

1. The above unaudited consolidated financial results for the quarter and nine months ended December 31, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 13, 2021.
2. This statement has been prepared in accordance with the recognition principle laid down in Indian Accounting Standards 34 "Interim Financial Reporting" [IND AS 34], prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies.
3. The company operates in one segment (i.e.,) Textile business, which in the context of Indian Accounting standard (IND AS)108 - operating segment, is considered as the only reportable operating segment of the company.
4. Effective 01.04.2019, the Company has adopted Ind AS 116-leases, applied to its existing lease contracts on April 1, 2019 using the modified retrospective approach.
5. Pursuant to the amendment in the Income Tax Act, 1961 effective 20.09.2019, which provides for an option to Domestic Companies to pay Income Tax at reduced rates, the current tax expenses of the Company reduced by Rs.40.18 Million and the deferred tax income of the company increased by Rs.128.31 Million for the year ended March 31, 2020.
6. The results for the quarter ended December 31, 2020 is the balancing figures between consolidated unaudited figures of the nine months ended December 31, 2020 and the published unaudited results of half year ended September 30, 2020 of the current financial year were subjected to limited review.
7. Exceptional item relates to Merchandise Export from India Scheme (MEIS) export incentive accounted as Income in earlier quarters which was derecognized in the Quarter ended December 31, 2019 in order give effect to Notification dated January 14, 2020 of Ministry of Textiles withdrawing MEIS retrospectively from March 07, 2019.
8. As per interim directions given by Supreme court in relation to WRIT PETITION (C) DIARY No. 10983 OF 2020 dated June 12, 2020, Company has negotiated & entered into settlement with the employees for non-payment of salary during factory lockdown period from April 01, 2020 to May 11, 2020. The Company have communicated their steps to the employees and there have been no denial from employees.
9. In March 2020, the World Health Organisation declared Covid -19 to be a pandemic. The Company has adopted measures to curb the spread of infection in order to protect the health of its employees and ensure business continuity with minimal disruption. In view of the pandemic, the Company has considered internal and external information and has performed an analysis based on current estimates while assessing the recoverability of assets including trade receivables, inventory and other current / non current assets (net of provisions established) for any possible impact on the consolidated financial results. The Company has also assessed the impact of this whole situation on its capital and financial resources, profitability, liquidity position, internal financial controls etc., and is of the view that based on its present assessment, the carrying amount of the assets will be recovered and no material adjustments is required in the preparation of consolidated financial results. The Management believes that the Company will not have any challenge in meeting its financial obligations for the financial year 2020-21. In this regard, the Company will continue to closely monitor any material changes to future economic conditions
10. The Code on Social Security 2020 has been notified in the Official Gazette on September 29, 2020, which could impact the contributions by the company towards Provident Fund, Gratuity and other social security. The effective date from which the changes are applicable is yet to be notified, and the rules are yet to be framed. Impact, if any, of the change will be assessed and accounted in period of notification of the relevant provisions.
11. Previous period figures have been regrouped / reclassified, wherever necessary, to conform to the current period classification / presentation.

For S.P.Apparels Limited
P.Sundararajan
Chairman & Managing Director
DIN : 00003380

Place : Avinashi
Date : February 13, 2021