



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 21, 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 21, 2026, has invested an amount of Rs. 6,31,52,500. /- (Rupees Six Crores Thirty One Lakhs and Fifty Two Thousand Five Hundred Only) as equity in S.P Apparels UK P Limited (SPUK), 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 30th 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 30th January 2026:

S. No	Particulars	Details
1.	Name of the target entity, details in brief such as size, turnover etc.	The S.P. Apparels UK P Limited (SPUK) is a Wholly owned Subsidiary company of S.P Apparels Limited (SPAL). The Turnover of SPUK as of March 2025 is 6,952,347 GBP.
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 and Promoter of the SPAL, is also a director in the SPUK.
3.	Industry to which the entity being acquired belongs	Wholesale trade in textiles and textile products, like all kinds of yarn, fabrics, garments and other made-up articles, etc.
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)	The additional investment in the Wholly Owned Subsidiary (WOS) incorporated in the United Kingdom is being made to strengthen its capital base and support ongoing business expansion. The funds will be utilized to meet working capital requirements, enhance operational capabilities, and expand market presence in the UK and European markets. The company has invested GBP 5,00,000, equivalent to INR 6,31,52,500 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	21.04.2026
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	GBP 5,00,000, equivalent to INR 6,31,52,500
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)	SPUK was incorporated on 10.11.2014 in England. Engaged in the business of Wholesale trade in textiles and textile products, like all kinds of yarn, fabrics, garments and other made-up articles, etc. Turnover of SPUK of last 3 years turnover as follows: 2024-25 - 6,952,347 GBP 2023-24 – 5,492,881 GBP 2022-23 – 5,988,835 GBP