



S.P.APPARELS LTD.



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Phone : +91-4296-714000 E-mail : spindia@s-p-apparels.com
Web : www.s-p-apparels.com CIN No.: L18101TZ2005PLC012295

28th November, 2018

The Listing Department
The National Stock Exchange of India Limited
Bandra Kurla Complex,
Bandra (East)
Mumbai - 400 051.

Dear Sirs,

Further to your mail dt.26.11.2018 with regard to the non-submission of Standalone Limited Review Report alongwith Financial Results submitted for the Quarter ended 30th September, 2018 on 14th November, 2018, we would like to inform that we had submitted the Consolidated as well as Standalone Limited Review Report alongwith the Financial Results on 14th November, 2018.

However inadvertently, we had submitted Standalone Limited Review Report for the Quarter ended 30th June, 2018 instead of 30th September, 2018. We are hereby submitting the Standalone Limited Review Report for the Quarter ended 30th September, 2018 approved by the Board of Directors at their meeting held on 14th November, 2018 for your reference.

We request you to kindly take the above on your record.

Thanking You,

Yours faithfully,

For S.P.Apparels Limited

K. Vinodhini

Company Secretary and Compliance Officer

Independent Auditor's Review Report on the Review of Interim Financial Results

To the Board of Directors of
S. P. Apparels Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results (Standalone) of S. P. Apparels Limited ('the Company') for the quarter and half year ended September 30, 2018 and the Statement of Standalone Unaudited Assets and Liabilities as at September 30, 2018 together with the notes thereon (the Statement), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC//62/2016 dated July 5, 2016 ('the Listing Regulations 2015'), which has been initialed by us for identification purposes.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.
4. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For ASA & Associates LLP

Chartered Accountants

Firm Registration No: 009571N/N500006


D K Girdharan

Partner

Membership No: 028738

Place: Avinashi

Date: November 14, 2018

