



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



11th August 2024

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 unaudited financial statements for the quarter ended June 30, 2024 published in following newspapers:

1. Financial Express on 11th August 2024
2. Dinamani on 11th August 2024

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

BETTING ON STAR POWER

Hollywood glamour reviving endangered Broadway play

Producers pin hopes on celebrity-led casts to earn profit

MICHAEL PAULSON August 10



Stars are headlining a number of Broadway plays this season, including George Clooney, Robert Downey Jr, Mia Farrow & Denzel Washington (left to right)

ROBERT DOWNEY JR is deep in rehearsals for his Broadway debut next month as an AI-obsessed novelist in 'McNeal'. Next spring, George Clooney arrives for his own Broadway debut in 'Good Night, and Good Luck', and Denzel Washington returns, after a seven-year absence, to star in 'Othello' with Jake Gyllenhaal.

Then comes an even more surprising debut: Keanu Reeves plans to begin his Broadway career in the fall of 2025, opposite his longtime 'Bill & Ted' slacker-buddy Alex Winter in 'Waiting for Godot', the ur-two-guys-being-unimpressive tragicomedy.

Broadway, still adapting to sharply higher production costs and audiences that have not fully rebounded since the coronavirus pandemic, is betting big on star power, hoping that a helping of Hollywood glamour will hasten its rejuvenation.

Even for an industry long accustomed to stopovers by screen and pop stars, the current abundance is striking. It reflects a new economic calculus by many producers, who have concluded that short-run plays with celebrity-led casts are more likely to earn a profit than the expensive razzle-dazzle musicals that have long been Broadway's bread and butter.

For the actors, there is another factor: As TV networks and streaming companies cut back on scripted series, and as Hollywood focuses on franchise films, the stage offers a chance to tell more challenging stories.

"Look, certainly the paychecks are incredible when you're wearing a rubbersuit, but the payoff you feel inside when

you're doing theater is an even greater reward," said Christian Slater, who will be performing Off Broadway this winter in a Sam Shepard play, 'Curse of the Starving Class', opposite Calista Flockhart.

The result is an outcome that few would have predicted a decade ago, when industry insiders were wringing their hands about the plight of plays on Broadway, where most tickets are purchased by tourists drawn to song and dance. For a time, it seemed like plays might almost disappear from the Broadway menu; instead, they are proliferating.

"Almost our entire model is limited-run star engagements," said the producer Greg Nobile, whose company, Seaview, had a hit last season with a 17-week revival of 'An Enemy of the People' starring Jeremy Strong. This season it is doubling down, starting next month with a revival of 'Romeo and Juliet' featuring Kit Connor, a star of the popular Netflix teen show 'Heartstopper', and Rachel Zegler, who played Maria in the 2021 'West Side Story' film, followed by the Clooney play. "I believe right

now, to get anybody's attention in any sector, things need to be an event."

Since the pandemic, film and television stars have brought buzz and audiences to a number of Broadway plays, including Sarah Jessica Parker and Matthew Broderick in 'Plaza Suite', Samuel L. Jackson in 'The Piano Lesson', Jessica Chastain in 'A Doll's House' and Jodie Comer in 'Prima Facie'. Producers took note, and among the screen stars headlining plays on New York stages in the coming months, both on Broadway and off, are Kenneth Branagh, Kieran Culkin, Adam Driver, Mia Farrow, Daniel Dae Kim, Julianna Margulies, Bob Odenkirk, Jim Parsons and Marisa Tomei.

As with everything on Broadway, finances play a role. The money risked by investors on plays is much lower than on musicals, which tend to have bigger casts, more elaborate sets, and, of course, musicians, and which have become increasingly expensive to produce. A new musical these days often costs more than \$20 million to bring to Broadway — "Boop!" a new musical based on Betty Boop that is opening next

spring, is being capitalised for up to \$26 million. Plays generally cost less than half as much — the 'Romeo and Juliet' revival is being capitalised for up to \$7 million, according to a filing with the Securities and Exchange Commission.

Of course, the potential upside is also lower. A successful play might return 30% to investors; the musical juggernauts (which are few and far between) can return many times that by sustaining long runs in large theaters and spinning off tours. (Of the 24 new Broadway musicals that opened over the last two seasons, only one, '& Juliet', has become profitable thus far. Two others, 'Hell's Kitchen' and 'The Outsiders', have plausible paths to profitability, but it is too soon to know for sure.)

Parsons, who has embraced stage work since the end of his television series, 'The Big Bang Theory', is featured in a revival of 'Our Town' that begins performances next month, with a cast that also includes Katie Holmes. "The pandemic did plenty of things to me, as it did to many people, and I have to think that one of them was that I really crave things that force me into contact with other humans," he said in an interview.

The pay on Broadway is not Hollywood-high, but it's not bad. —NYT

Israeli airstrike kills nearly 100 in Gaza school refuge

REUTERS Cairo, August 10

AN ISRAELI AIR STRIKE on a Gaza City school compound housing displaced Palestinian families killed around 100 people, the Gaza Civil Emergency Service said on Saturday. Israel said around 20 militants had been operating at the compound. Video from the site showed body parts scattered around and more bodies being carried away and covered in blankets on the floor. Empty food tins lay in a puddle of blood, and burnt mattresses and a child's doll lay among the debris.

In another video, men prayed over a dozen body bags laid out on the ground of the Tabens school complex. The territory's Civil Emergency Service, which has a credible record in stating casualty numbers, and the Hamas-run government media office said in separate statements that the complex had been attacked as its occupants were performing dawn prayers. "So far, there are more than 93 martyrs, including 11 children and six women. There are unidentified remains," Palestinian civil defence spokesperson Mahmoud Bassal told a televised press conference.



Damage at the site of an Israeli strike on a school sheltering displaced people in Gaza City on Saturday

Tens of thousands of displaced Palestinians have sought shelter in Gaza's schools, most of which have been closed since the war began 10 months ago.

Around 350 families had been sheltering at the compound, Bassal said — some of the hundreds of thousands of Palestinians displaced by Israel's onslaught on Gaza. The upper floor housing families and the lower floor, used as a mosque, were both hit, he said.

The Israeli military said the death toll was inflated. "The compound, and the mosque that was struck within it, served as an active Hamas and Islamic Jihad military facility," Lieuten

tenant Colonel Nadav Shoshani said on X.

He said the numbers published by the Hamas-run media office did not appear to correspond to the Israel Defense Forces' information, but the army provided no evidence of that. An Israeli army official said the part of the mosque that was struck was reserved for men.

"This was verified by intelligence, and the strike was carried out using three small, precise munitions which cannot cause the scale of damage that the Palestinians are reporting," the official said. It was not immediately clear which floor or floors the videos had been filmed on.

Bangladesh's chief justice, central bank chief resign



Protesters demonstrate at high court premises in Dhaka on Saturday

REUTERS Dhaka, August 10

BANGLADESH'S CHIEF JUSTICE and central bank governor have resigned, officials said on Saturday, as student protests that forced PM Sheikh Hasina to flee have widened to target more officials appointed during her time in office. Chief Justice Obaidul Hassan resigned, the law ministry's adviser Asif Nazrul said in a Facebook video post, after students warned him of "dire consequences" if he did not. Reuters could not immediately contact Hassan.

Nazrul, an adviser in the new caretaker government, urged protesters to remain peaceful. "Don't damage any public property," he said. Bangladesh Bank Governor Abdur Rouf Talukder has also resigned but his resignation has not been accepted given the importance of the position, finance ministry adviser Salehuddin Ahmed told Reuters. Reuters could not contact Talukder. Days earlier, four deputy governors were forced to resign after about 300 to 400 bank officials protested against what they said was corruption by top officials.

The vice chancellor of Dhaka University, ASM Maksud Kamal, has also resigned, the university said. Reuters was unable to contact Kamal. The university has been the epicentre of deadly protests that escalated in July against quotas in government jobs before morphing into an oust-Hasina campaign.

The recent uprising killed about 300 people, many of them students.

Susan Wojcicki, former YouTube CEO, dies after battling cancer

REUTERS August 10

YOUTUBE'S FORMER CHIEF executive and long-time Google executive Susan Wojcicki died on Saturday at the age of 56 after a two-year battle with lung cancer. "It is with profound sadness that I share the news of Susan Wojcicki's passing. My beloved wife of 26 years and mother to our five children left us today after 2 years of living with non-small cell lung cancer," Dennis Troper, Wojcicki's husband, said in a Facebook post.



"Over the last two years, even as she dealt with great personal difficulties, Susan devoted herself to making the

world better through her philanthropy, including supporting research for the disease that ultimately took her life," Google Chief Executive Sundar Pichai said in a blog post.

One of the most prominent women in tech, Wojcicki joined Google in 1999 to become one of the first few employees of the web search leader, years before it acquired YouTube.

Google bought YouTube in 2006 for \$1.65 billion. Before becoming CEO of YouTube in 2014, Wojcicki was senior vice president for ad products at Google.

SMARTLINK HOLDINGS LIMITED

CIN: L67100GA1993PLC001341
Registered office: Plot No. L-7, Verna Industrial Estate, Verna, Goa - 403 722
Website: www.smartlinkholdings.com

EXTRACT OF STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

(₹ in Lakhs)

Particulars	3 months ended 30.06.2024 (Unaudited)	3 months ended 31.03.2024 (Audited)*	3 months ended 30.06.2023 (Unaudited)	Year Ended 31.03.2024 (Audited)
Total income from operations (net)	4,276.87	7,877.10	3,841.83	20,918.02
Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(17.62)	1,049.28	(147.84)	869.85
Net Profit / (Loss) for the period (after Exceptional and/or Extraordinary items before tax)	(17.62)	1,049.28	(147.84)	869.85
Net Profit / (Loss) after taxes, after extraordinary items	(44.42)	868.31	(123.55)	705.95
Total Comprehensive income for the period	(50.78)	850.20	(127.07)	677.31
Equity Share Capital	199.50	199.50	199.50	199.50
Reserves (excluding Revaluation Reserve as shown in Balance Sheet of previous year)	N.A.	N.A.	N.A.	18,828.11
Earnings per share (before extraordinary items) (of ₹ 2/- each)				
Basic and Diluted	(0.45)	8.70	(1.24)	7.08
Earnings per share (after extraordinary items) (of ₹ 2/- each)				
Basic and Diluted	(0.45)	8.70	(1.24)	7.08

Key standalone financial information is given below:

Particulars	3 months ended 30.06.2024 (Unaudited)	3 months ended 31.03.2024 (Audited)*	3 months ended 30.06.2023 (Unaudited)	Year Ended 31.03.2024 (Audited)
Income from Operations	314.13	322.77	302.19	1,253.72
Profit / (Loss) Before Tax	68.97	111.74	91.92	435.08
Profit / (Loss) After Tax	50.39	81.68	65.66	320.44
Total Comprehensive income for the period	49.34	74.89	66.52	316.23

*The figures for the quarter ended March 31, 2024 are the balancing figures between the audited figures in respect of the full previous financial year and published unaudited year to date figures up to the third quarter of the financial year ended March 31, 2024 which were subject to limited review.

Note: The above is an extract of the detailed format of Quarterly Financial Results filed with Stock Exchanges under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange websites.

BSE: <https://www.bseindia.com/xml-data/corpfiling/AttachLive/5d7b3f1c-d864-4fc9-b4b4-0f0c6849994e.pdf>

NSE: https://nsearchives.nseindia.com/corporate/Smartlink_OutcomeofBoardMeeting10082024_Signed_10082024153051.pdf

For and on behalf of the Board

K. R. Naik
Executive Chairman
DIN: 00002013

Place: Verna Goa
Date: 10th August, 2024



S.P. APPARELS LIMITED

CIN: L18101TZ2005PLC012295

Regd. Office: 39 - A, Extension Street, Kaikattipudur, Avinashi-641 654, Tirupur, Tamilnadu

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

Extract of Unaudited Consolidated Financial Results for the quarter ended June 30, 2024

(Rupees in millions except EPS and unless otherwise stated)

S.No	Particulars	Quarter ended June 30, 2024	Quarter ended March 31, 2024	Quarter ended June 30, 2023	For the year ended March 31, 2024
		[Unaudited]	[Unaudited]	[Unaudited]	[Audited]
1	Total Income from operations	2,480.27	2,967.73	2,517.92	11,036.72
2	Net Profit / (Loss) for the period before Tax	206.01	298.32	248.95	1,176.40
3	Net Profit / (Loss) for the period after Tax, (after, Exceptional and/or Extraordinary items#)	180.46	284.64	149.71	896.25
4	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	184.08	305.06	205.28	972.64
5	Paid-up equity share capital (face value Rs. 10/-) [Amount]	250.93	250.93	250.93	250.93
6	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	7,385.50
7	Earning Per Share (Rs.) - Basic and Diluted [Net Profit/(loss) for the period after tax/Weighted average number of equity share]	7.19	11.34	5.97	35.72
		(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)

See accompanying notes to the Consolidated Financial Results

Notes:

1. Standalone Results

	2,140.48	2,551.23	2,179.28	9,483.20
1	Revenue from operations			
	Other Income	24.86	19.21	41.94
	Total Income	2,165.34	2,570.44	2,221.22
2	Net Profit for the period before tax	271.53	323.31	317.14
3	Total Comprehensive Income	231.27	289.02	273.78
				1,114.60

2. The above unaudited consolidated financial results for the quarter ended June 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on August 10, 2024.

3. This statement has been prepared in accordance with the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 and other generally accepted accounting policies and principles.

4. 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.

5. The Company incorporated a new wholly owned subsidiary viz., 'S.P. Apparels International (Private) Limited' in Sri Lanka on October 16, 2023. The Company has not yet commenced its operations.

6. Pursuant to the approval of the Board of Directors of the Company at its meeting held on December 9, 2023, the Company has completed its investments in Young Brand Apparel Private Limited ("Investee Company") on June 21, 2024, and acquired 100% of the issued and paid-up share capital of the Investee Company. Hence the Company has considered Unaudited Consolidated Financial Results of Young Brand Apparel Private Limited for 10 days (from June 21, 2024, to June 30, 2024) in this Unaudited Consolidated Financial Results and therefore the previous period results are not comparable.

7. The consolidated results for the quarter ended March 31, 2024 are the balancing figures between the consolidated audited figures of year ended March 31, 2024 and published unaudited year to date figures up to the third quarter of the current financial year, which was subjected to limited review.

8. The consolidated financial results include financial results of S.P. Apparels Limited (Holding Company) and the financial results of its subsidiaries - S.P. Retail Ventures Limited, Crocodile Products Private Limited, S.P. Apparels UK (P) Limited and Young Brand Apparels Private Limited.

9. 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: August 10, 2024

எனினும் இன்
பொன் சிலை
வர வேண்டும்.
பாபன ஒரு முக்கிய
ரைவில் கூறுவேன்

வா.
காவல்துறை அனுமதியின்றி நடைபெற்ற
இந்த ஆர்ப்பாட்டத்தில் பங்கேற்றதாக
பொற்கொடி, பா.ராஞ்சித் உள்ளிட்ட 1,500
பேர் மீது நுங்கம்பாக்கம் போலீஸார் இரு
பிரிவுகளின் சீழ் வழக்குப்பதிவு செய்தனர்.

நுட்பக் கல்லூரி, உடுமலை சாலை, பொள்ளாச்சி-642003 எனும்
முகவரிக்கு அல்லது ramalingar@mcet.in எனும் மின்னஞ்
சல் மூலமாக போட்டி நடைபெறும் 5 நாட்களுக்கு முன்னதாக
அனுப்ப வேண்டும், விண்ணப்பம் மற்றும் தகவல்களை www.drm
cet.ac.in என்ற இணையதள முகவரியில் பெற்றுக் கொள்ளலாம்.

பா
விப்பு

தரவு



வேறும்நாத்-
(கோப்புப்படம்)

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ல் 56 சாட்சியங்
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நம் விசாரிக்கப்
க் கட்ட வழக்கு
ணக்கு வந்தது.
ப்பில் போதிய
டுகள் நிரூபிக்
ரி, மகளிர் நீதி
வழக்கிலிருந்து
தீர்ப்பு வழங்கி

றி
ரிழப்பு

வரும் மயங்கிய
ரியவந்தது.
இடத்துக்கு வந்த
பர்கள் அவர்கள்
த்த போது, ஏற்
தரியவந்தது.
காடைக்கானல்
உடல்களையும்
பாக மருத்துவம
னர்.

ய்வாளர் பாஸ்க
கியிருந்தஜெயக்
இருவரும் அடுப்
காய்ந்திருக்கின்ற
ளவு புகைமூட்
ணறி உயிரிழந்த
தப் பதிந்து விசா
றாம். இறந்தவர்
யில் உள்ள தனி
ல பார்த்து வந்த



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For S.P.Apparels Limited

P.Sundararajan
Chairman & Managing Director
DIN: 00003380

Place : Avinashi
Date : August 10, 2024