



# 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



February 19, 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

Dear Madam/Sir,

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

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), herewith we attached Postal Ballot Notice dated February 11, 2026, together with the Explanatory Statement and the Instruction of e-voting , seeking approval from the Shareholders, by way of remote e-voting process for:

1. Approval of re-appointment & payment of remuneration of Mrs. S. Latha (DIN: 00003388) as Whole-Time Director designated as Executive Director of the Company.
2. To approve advancing loan or giving guarantee or providing security in connection with loan to be availed by any person specified under Section 185 of the Companies Act, 2013.

Postal Ballot Notice along with the Explanatory Statement and the Instruction of e-voting, has been sent to all the Members through e-mail whose names and e-mail address are registered with the Company / Company’s Registrar and Transfer Agent/Depositories as on Friday, February 13, 2026 (Cut off Date).

The Company has engaged MUFG Intime India Private Limited (formerly known as “Link intime India Private Limited”) for facilitating the Remote e-voting.

Kindly note the schedule of events for Postal Ballot (E-Voting) are as under:

Date of Completion of dispatch of Notice (in electronic mode)	Thursday, February 19, 2026
Commencement of e-voting:	9.00 A.M on Friday February 20,2026
End of e-voting:	5.00 P.M on Saturday March 21, 2026



## **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](mailto:spindia@s-p-apparels.com)  
Web : [www.s-p-apparels.com](http://www.s-p-apparels.com) CIN No.: L18101TZ2005PLC012295



The Postal Ballot Notice is made available on the Company's Website at [www.spapparels.com](http://www.spapparels.com).

This is for information and records.

Thank you,  
Yours faithfully,  
**For S.P. Apparels Limited**

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

**S P APPARELS LIMITED**

CIN: L18101TZ2005PLC012295

Regd. Office.: 39-A, Extension Street, Kaikattipudur,  
Avinashi – 641654, Tirupur, Tamil Nadu

Phone: +91 4296 304000 Fax: +91 4296 304280

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**NOTICE FOR POSTAL BALLOT /ELECTRONIC VOTING (e-Voting)**

[Pursuant to Sections 108 & 110 of the Companies Act, 2013 read with Rule 20 and 22 of the Companies (Management and Administration) Rules, 2014]

Dear Shareholder(s),

**NOTICE** is hereby given pursuant to Sections 108, 110 and other applicable provisions, if any, of the Companies Act, 2013 (“the Act”), read with Rule 20 and 22 of the Companies (Management and Administration) Rules, 2014 (“the Rules”) (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), read with the General Circular No. 3/2025 dated September 22, 2025 and other relevant circular(s) issued by the Ministry of Corporate Affairs (“MCA”) from time to time (hereinafter collectively referred to as “MCA Circulars”), Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), Secretarial Standard – 2 (“SS-2”) on General Meetings issued by the Institute of Company Secretaries of India and subject to other applicable laws, rules and regulations, if any, S P Apparels Limited (“the Company”) hereby seeks your approval for the special business as considered in the Resolutions appended below through Postal Ballot by way of voting through electronic means (“Remote E-Voting”).

A statement pursuant to Section 102 and other applicable provisions, if any, of the Act, pertaining to the Resolutions appended below setting out the material facts and reasons thereof, is appended to this Postal Ballot Notice. This Postal Ballot Notice is also being placed on the website of the Company at [www.s-p-apparels.com](http://www.s-p-apparels.com).

In compliance with the aforesaid MCA Circulars and pursuant to Section 110 of the Act read with the relevant rules made thereunder, this Postal Ballot Notice is being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company/ RTA / Depositories / Depository Participants and the communication of assent / dissent of the Members on the Resolutions proposed will take place through the remote e-voting system only. If your e-mail address is not registered with the Company / RTA / Depositories / Depository Participants, please follow the process provided in the Notes, to receive this Postal Ballot Notice.

In compliance with the requirements of the MCA Circulars, hard copy of this Postal Ballot Notice along with Postal Ballot Forms and pre-paid business envelope will not be sent to the Shareholders and hence the Shareholders are requested to communicate their assent or dissent through remote e-voting system only.

Pursuant to Rule 22 (5) & (6) of the Rules, the Board of Directors of the Company at their meeting held on 11<sup>th</sup> February 2026, has appointed Sri M. D. Selvaraj, (FCS 960 / COP 411), Managing Partner of MDS & Associates LLP, Company Secretaries, Coimbatore as the Scrutinizer to conduct the Postal Ballot through remote e-voting process in a fair and transparent manner and for ascertaining the requisite majority.

The Company has engaged the services of MUFG Intime India Private Limited (formerly Link Intime India Private Limited) ("MI IPL") to provide remote e-voting facility to the Members of the Company through their website at <https://instavote.linkintime.co.in>. Please refer to the instructions for e-voting given hereinafter the proposed Resolutions, to cast votes through electronic voting means.

The remote e-voting period commences from 9.00 AM (India Standard Time ['IST']) on Friday, 20<sup>th</sup> February 2026 and ends at 5.00 PM (IST) on Saturday, 21<sup>st</sup> March 2026. The remote e-voting will be disabled by MUFG Intime India Private Limited (formerly Link Intime India Private Limited) thereafter. Members are requested to read the instructions carefully while expressing their assent or dissent and cast votes via remote e-voting facility by not later than 5.00 PM (IST) on Saturday, 21<sup>st</sup> March 2026.

The Scrutinizer shall submit his report to the Chairman and Managing Director of the Company, or any other person authorized by him upon completion of the scrutiny of the votes cast through remote e-voting. The results of the Postal Ballot e-voting will be announced within 2 working days from the conclusion of the e-voting and the same shall be displayed on the website of the Company at [www.s-p-apparels.com](http://www.s-p-apparels.com), and on website of MI IPL and the same will be communicated to BSE Limited (BSE) and the National Stock Exchange of India Limited (NSE), being the stock exchanges where the equity shares of the Company are listed.

In the event, the Resolutions as set out under Item No. 1 & 2 below, are assented by the requisite majority of the Members by means of the Postal Ballot process, it shall be deemed to have been duly passed as a Special Resolutions at the General Meeting of the Company and it shall be deemed to have been passed on Saturday, 21<sup>st</sup> March 2026., being the last date specified by the Company for e-voting.

The Resolutions for the purpose as stated herein below are proposed to be passed by Postal Ballot/ remote e-voting:

## **SPECIAL BUSINESS**

### **1. Approval of re-appointment & payment of remuneration of Mrs. S. Latha (DIN: 00003388) as Whole-Time Director designated as Executive Director of the Company.**

To consider and if thought fit, to pass the following resolution as a **Special Resolution**:

**RESOLVED THAT** pursuant to the provisions of Section 196, 197, 198, 203, Schedule V and other applicable provisions, if any, of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and other applicable provisions, if any, of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and in accordance with the Nomination and Remuneration Policy and pursuant to the Articles of Association of the Company, the consent of the members be and is hereby accorded for the re-appointment of Mrs.S.Latha (DIN: 00003388) as Whole-Time Director designated as Executive Director of the Company for a further period of 3 (three) years with effect from 16<sup>th</sup> August 2026 on the following terms and conditions, as recommended and approved by the Nomination and Remuneration Committee and the Audit Committee at their respective meetings held on 11<sup>th</sup> February, 2026, notwithstanding that the aggregate annual remuneration payable to Mrs.S.Latha (DIN: 00003388), in any year, during her tenure as Whole-Time Director designated as Executive Director together with the aggregate annual remuneration payable to other executive directors who are promoters or members of the promoter group may exceed the limits as set out under the Listing Regulations or the Act for the time being in force.

#### **Terms of remuneration:**

**Salary** : 6,00,000/- (Rupees Six Lakhs only) per month plus other employee benefits of the Company.

**Commission on net profits** : Not exceeding 1 (one) percent of net profits in an accounting year of the Company subject to availability of profit.

**Perquisites** : In addition to the salary and commission, the Executive Director shall also be entitled to the following perquisites and benefits:

- a) Company maintained car with driver for official and personal use
- b) Free landline telephone/ broadband facility at residence and mobile telephone facility.
- c) Contribution to Provident Fund, Superannuation Fund or Annuity Fund and Gratuity as per the rules of the Company.
- d) Leave and encashment of unavailed leave as per the rules of the Company.
- e) Reimbursement of entertainment expenses actually and properly incurred in the course of business of the Company

**RESOLVED FURTHER THAT** in the event of loss or inadequacy of profits in any financial year, the above remuneration (except commission) shall be payable as minimum remuneration to Mrs.S.Latha (DIN: 00003388) Whole-Time Director designated as Executive Director, as specified in Schedule V of the Companies Act, 2013 (as amended).

**RESOLVED FURTHER THAT** the Board of Directors (including its committees thereof) be and are hereby authorized to alter and vary the terms of re-appointment and/or remuneration payable to Mrs.S.Latha (DIN: 00003388) Whole-Time Director designated as Executive Director, as it may deem fit, proper and necessary, subject to the same not exceeding the above limits.

**RESOLVED FURTHER THAT** Mrs.S.Latha (DIN: 00003388) during her tenure as Whole-Time Director designated as Executive Director, shall be liable to retire by rotation and the same shall not be treated as break in her service as Executive Director.

**RESOLVED FURTHER THAT** Mrs.S.Latha (DIN: 00003388) Whole-Time Director designated as Executive Director shall not be entitled to receive sitting fees for attending the meetings of the Board of Directors or any Committees thereof.

**RESOLVED FURTHER THAT** the Board of Directors be and are hereby severally authorized to take all such steps as may be necessary and/or give such directions as may be necessary, proper or expedient to give effect to the above resolution without being required to seek any further consent or approval of the members and the members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

**2. To approve advancing loan or giving guarantee or providing security in connection with loan availed by any person specified under Section 185 of the Companies Act, 2013.**

To consider and if thought fit, to pass the following resolution as a **Special Resolution**:

**RESOLVED THAT** pursuant to the provisions of Section 185 and other applicable provisions, if any, of the Companies Act, 2013 (the "Act") read with rules made thereunder (including any statutory modification(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force), the consent of the Members of the Company, be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include, unless the context otherwise required, any Committee of the Board or any Director(s) or Officer(s) authorized by the Board to exercise the powers conferred on the Board under this resolution) to advance any loan(s) in one or more tranches including loan represented by way of book debt (the "Loan"), and/or to give any guarantee(s), and/or to provide any security(ies) in connection with any loan taken/to be taken by any person in which any of the Director of the Company is interested as specified in the explanation to Section 185(2) of the Act, up to a sum not exceeding Rs. 100,00,00,000 [Rupees hundred crores only] at any point in time, in its absolute discretion deem beneficial and in the

best interest of the Company, provided that such loans are utilized by the borrowing company for its principal business activities.

**RESOLVED FURTHER THAT** for the purpose of giving effect to this resolution the Board of Directors of the Company be and are hereby authorised to do all acts, deeds and things in their absolute discretion that may be considered necessary, proper and expedient or incidental for the purpose of giving effect to this resolution in the interest of the Company.

**STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013**

**Item No. 1**

Mrs. S. Latha (DIN: 00003388) was re-appointed as Executive Director of the Company for a period of 5 years with effect from 16<sup>th</sup> August 2021 and accordingly, the tenure of her office as Executive Director of the Company expires on 15<sup>th</sup> August 2026. In accordance with the provisions of Section 196 of the Companies Act, 2013 and pursuant to the recommendation of the Nomination and Remuneration Committee and the approval of the Audit Committee, the Board of Directors, at their meeting held on 11<sup>th</sup> February, 2026, has approved the re-appointment of Mrs. S. Latha (DIN: 00003388) as Whole-Time Director designated as Executive Director of the Company for a further period of 3 (three) years with effect from 16<sup>th</sup> August 2026 on the terms and conditions as set out under Item No.1 of this notice, subject to the approval of the members of the Company.

Mrs. S. Latha (DIN: 00003388) is one of the Promoters of the Company and has been serving this Company for over a period of 20 years and considering her wide knowledge, qualification, expertise and experience in the field of general administration, the Board of Directors opines that her re-appointment as Whole-Time Director designated as Executive Director would be most beneficial to the Company.

Pursuant to Section 196(4) read with Schedule V of the Companies Act, 2013, the Special Resolution set out under Item No.1 of the Notice is being placed before the members for approval. Accordingly, the Board of Directors recommends the Special Resolution, as set out in Item No.1 of this notice, for the approval of the members.

The general information as required under Part II of Section II of Schedule V of the Companies Act, 2013 (as amended) and the disclosure as required in accordance with Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Secretarial Standards on General Meetings (SS-2) issued by the ICSI has been annexed and forms part of this notice.

Members are informed that the re-appointment of Mrs. S. Latha (DIN: 00003388) as Whole-Time Director designated as Executive Director of the Company for a further period of 3 (three) years with effect from 16<sup>th</sup> August 2026, as set out under Item No.1 of the Notice, are in conformity with Schedule V of the Companies Act, 2013. The particulars set out above can

also be treated as Memorandum required under the provisions of Section 190 of the Companies Act, 2013.

Except Mrs. S. Latha, the appointee Director and Mr. P. Sundararajan, Chairman and Managing Director and Mr. S. Chenduran & Mrs. S. Shantha, Joint Managing Directors of the Company, being the relatives of appointee Director, none of the other Directors or Key Managerial Personnel of the Company or her relatives is concerned or interested, financially or otherwise, in the resolution for appointment as set out in Item No.1 of this notice.

## **Item No. 2**

Considering the future business requirements, the Board of Directors, at their meeting held 11<sup>th</sup> February 2026 has recommended to seek the approval of the members by means of passing a Special Resolution under Section 185 of the Companies Act, 2013 as set out at Item No. 2 of this Notice, in order to enable the Board of Directors to advance any loan(s) in one or more tranches including loan represented by way of book debt, and/or to give any guarantee(s), and/or to provide any security(ies) in connection with any loan taken/ to be taken by any person in which any of the Director of the Company is interested, as specified in the explanation to Section 185(2) of the Act, up to a amount not exceeding Rs. 100,00,00,000 [Rupees hundred crores only] at any point in time.

The members may note that the Board of Directors would carefully evaluate the proposals and provide such loan, guarantee or security through deployment of funds out of internal resources / accruals and / or any other appropriate sources, from time to time, only for the principal business activities of the persons.

The Board of Directors recommend the Special Resolution as set out under Item No. 2 of the Notice for the approval of members.

Except Mrs.S.Latha, Whole-Time Director designated as Executive Director, Mr.P.Sundararajan, Chairman and Managing Director and Mr.S.Chenduran & Mrs.S.Shantha, Joint Managing Directors of the Company, being the promoters of the Company, none of the other Directors or Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the resolution as set out in Item No.2 of this notice.

## **Statement of disclosures pursuant to Section II (A) of Part II of Schedule V to the Companies Act, 2013 in relation to Item No. 1 above:**

### **I. GENERAL INFORMATION**

#### **1. Nature of Industry**

Garments Industry

#### **2. Date or expected date of commencement of commercial production**

The company was incorporated on 18<sup>th</sup> November 2005 and commenced commercial production subsequently in the same year.

**3. In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus**

Not Applicable

**4. Financial performance based on given indicators**

(Rs. in Million)

<b>Particulars</b>	<b>31.03.2025</b>	<b>31.03.2024</b>
Sales & other income	9890.05	9639.84
Profit/ (Loss) before tax	1,117.46	1356.94
Profit/ (Loss) after tax	835.31	1037.62
Paid-up equity capital	250.93	250.93
Reserves and Surplus	8346.60	7,539.11
Basic Earnings per share (in Rs.)	33.29	41.35

**5. Foreign Investments or collaborations, if any -**

The Company has made investments in countries outside India which are disclosed in Form AOC-1 which forms part of the Annual Report. Further, the Company has not entered into any foreign collaboration agreements.

**II. INFORMATION ABOUT THE APPOINTEES**

<b>Particulars</b>	Mrs. S.Latha
Background details	Mrs.S.Latha (DIN: 00003388), is having wide knowledge in Retail business, Entrepreneurship and business strategy, Marketing vision, General Administration. She is one of the Promoters of the Company.
Past remuneration	During the financial year ended 31 <sup>st</sup> March 2025, Mrs.S.Latha has received a remuneration of Rs. 19,200,000/-
Recognition or awards	Nil
Job profile and his suitability	Mrs. S.Latha as Whole-Time Director designated as Executive Director of the Company shall be in-charge of the general administration of directors of the Company. Considering her qualifications and experience she is best suitable for the job.
Remuneration Proposed	As set out in Item No.1 of the Notice
Comparative remuneration profile with respect to industry, size of the company profile of the position and person	Taking into consideration the size of the company, profile of Mrs. S.Latha, responsibility shouldered by her and the industry standard, the remuneration paid is commensurate with the remuneration packages paid to Managerial Personnel in similar other companies
Pecuniary relationship directly or indirectly with the company or relationship with the managerial personnel, if any	Besides the remuneration being received, the Executive Director does not have any pecuniary relationship with the company. She is related to Mr.P.Sundararajan, Chairman and Managing Director and Mr.S.Chenduran & Mrs.S.Shantha, Joint Managing Directors of the Company.

### III. OTHER INFORMATION

1. Reasons for loss or inadequate profits: The operations of the Company presently results in profits.
2. Steps taken or proposed to be taken for improvement: The Company has increased the number of factories and the production capacity. It has also taken effective cost control measures which would result in better profitability in the ensuing years.
3. Expected increase in productivity and profits in measurable terms: Barring unforeseen circumstances, the productivity and profits of the Company are expected to increase.

### IV. DISCLOSURES

The Company shall include the following requisite disclosures of the appointee Whole-Time Director designated as Executive Director in the Board of Director's report under the heading "Corporate Governance", of financial year ended 31.03.2026:

1. All elements of remuneration package such as salary, benefits, bonuses, stock options, pension, etc., of all the directors;
2. Details of fixed components and performance linked incentives along with the performance criteria;
3. Service contracts, notice periods, severance fees; and
4. stock option details, if any, and whether the same had been issued at a discount as well as the period over which accrued and over which exercisable.

**In terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Secretarial Standards on General Meetings, brief profile of the Directors, who are proposed to be appointed/ re-appointed, nature of their expertise in specific functional areas, other directorships and committee memberships, their shareholding and relationship with other Directors of the Company are given below:**

<b>Name of the Director</b>	Mrs.S.Latha
<b>DIN</b>	00003388
<b>Date of Birth/Age</b>	17/04/1964/ 61 years
<b>Nationality</b>	Indian
<b>Date of appointment on the Board</b>	18.11.2005
<b>Qualification</b>	Higher Secondary
<b>Experience / Area of Expertise</b>	Vast experience in retail business, Management & Garments.
<b>No. of Shares held in the Company</b>	29,61,510 Equity Shares
<b>Inter-se Relationship with other directors</b>	Related to Mr.P.Sundararajan, Chairman & Managing Director and Mr.S.Chenduran & Mrs.S.Shantha, Joint Managing Directors.

<b>Board position held</b>	Whole-Time Director designated as Executive Director
<b>Terms of Appointment/ Re-appointment</b>	Re-appointed as Whole-Time Director designated as Executive Director for a period of 3 years w.e.f. 16.08.2026
<b>Remuneration sought to be paid</b>	As set out in Item No.1 of the Notice
<b>Remuneration last drawn</b>	Rs. 19,200,000/-
<b>No. of Board Meetings attended during the year</b>	six (6)
<b>List of Directorships held in other Companies</b>	1. S.P. Retail Ventures Limited 2. Crocodile Products Private Limited 3. S.P. Retail Brands Limited 4. Young Brand Apparel Private Limited
<b>Details of Membership in Committees of Other Companies</b>	Nil
<b>Names of listed entities in which the person has resigned in the past three years</b>	Nil

**For S.P. APPARELS LIMITED**

Place: Avinashi

Date: 11<sup>th</sup> February 2026

**PERUMAL SUNDARARAJAN**  
**CHAIRMAN AND MANAGING DIRECTOR**  
**DIN: 00003380**

**NOTES:**

1. Members may note that this Postal Ballot Notice has been placed on the Company's website [www.s-p-apparels.com](http://www.s-p-apparels.com), on the website of BSE Limited and National Stock Exchange of India Limited, being the stock exchanges where the equity shares of the Company are listed and on the website of e-voting service provider and Registrar and Share Transfer Agent of the Company i.e., MUFG Intime India Private Limited at <https://instavote.linkintime.co.in>.
2. The Statement pursuant to Sections 102 and other applicable provisions of the Companies 2013 (the "Act") read with the Rules setting out all material facts relating to the resolutions mentioned in this Postal Ballot Notice is annexed hereto.
3. The Notice is being sent only by email to all those Members of the Company, whose names appear in the Register of Members / List of Beneficial Owners as received from National Securities Depository Limited ("NSDL")/ Central Depository Services (India) Limited ("CDSL") as on Friday, 13<sup>th</sup> February 2026 ("Cut-off date") and who have registered their email address in respect of electronic holdings with the Depository through the concerned Depository Participants and in respect of physical holdings with the Company's Registrar and Share Transfer Agent, MUFG Intime India Private Limited ("RTA") in accordance with the provisions of the Companies Act, 2013, read with Rules made thereunder and the MCA Circulars.
4. In terms of the MCA Circulars, the Company will send this Notice in electronic form only and a hard copy of this Notice along with Postal Ballot forms and pre-paid business envelope will not be sent to the Shareholders for this Postal Ballot. Accordingly, the communication of the assent or dissent of the Members would take place through the remote e-voting system. Therefore, those Shareholders who have not yet registered their e-mail address are requested to get their e-mail address submitted by following the procedure given below:
  - i. In light of the MCA Circulars, for remote e-voting for this Postal Ballot, the shareholders who have not submitted their email address and as a consequence to whom the Postal Ballot notice could not be served, may temporarily get their e-mail address registered with the Company's RTA, by submitting necessary request form(s) along with supporting documents. Post successful registration of the e-mail address, the Shareholder would get a soft copy of this Notice and the procedure for e-voting along with the user-id and the password to enable e-voting for this Postal Ballot. In case of any queries, Shareholders may write to the Company at [csoffice@spapparels.com](mailto:csoffice@spapparels.com) or may contact Instavote helpdesk by sending request at [enotices@in.mpms.mufg.com](mailto:enotices@in.mpms.mufg.com).
  - ii. It is clarified that for permanent submission of e-mail address, the Shareholders are however requested to register their email address, in respect of electronic holdings with the depository through the concerned depository participant(s) and in respect of physical holdings with the Company's Registrar and Share Transfer Agent, MUFG Intime India Private Limited, having its office at Surya, 35 Mayflower Avenue, behind Senthil Nagar, Sowripalayam Road, Coimbatore - 641028 (Tel: +91 422 2539835/36)), by following the due procedure.

- iii. Those Shareholders who have already registered their e-mail address are requested to keep their e-mail address validated with their depository participant(s)/ the Company's RTA to enable serving of notices/ documents/ annual reports electronically to their e-mail address.
5. Any query/grievance may please be addressed to Smt. Vinodhini K, Company Secretary with respect to this Postal Ballot at Email ID: [csoffice@spapparels.com](mailto:csoffice@spapparels.com) or to RTA at [coimbatore@linkintime.co.in](mailto:coimbatore@linkintime.co.in).
6. Members are requested to carefully read the instructions while expressing their assent or dissent and to cast their vote(s) via e-voting by not later than 5:00 PM ("IST") on Saturday, 21<sup>st</sup> March 2026.
7. The voting rights of Members shall be in proportion to their share of the paid-up equity share capital of the Company as on the cut-off date. Further, a Member cannot exercise his/her vote by proxy on Postal Ballot.
8. As per the green initiatives taken by the Ministry of Corporate Affairs, the shareholders are advised to register/update their e-mail address with the Company/RTA in respect of shares held in physical form and with the concerned Depository Participant in respect of shares held in electronic form in order to enable the company to serve documents in electronic mode.

#### **Instructions for Voting through electronic means:**

- i. In compliance with provisions of Sections 108, 110 and other applicable provisions, if any, of the Companies Act, 2013 read with Rules framed thereunder, Regulation 44 of the Listing Regulations, MCA Circulars and the Secretarial Standard on General Meetings (SS-2), the Company is pleased to provide remote e-voting facility to all its Members, to enable them to cast their vote electronically. The Company has engaged the services of MUFG Intime India Private Limited ("MI IPL") to provide remote e-voting facility to its Members.
- ii. The voting period begins from 9.00 AM (IST) on Friday, 20<sup>th</sup> February 2026, and ends at 5.00 PM (IST) on Saturday, 21<sup>st</sup> March 2026. During this period, the shareholders of the Company, who are holding shares as on the cut-off date i.e., Friday, 13<sup>th</sup> February 2026, may cast their vote electronically. The e-voting module shall be disabled by MI IPL for voting after 5.00 PM (IST) on Saturday, 21<sup>st</sup> March 2026.

#### **Remote e-Voting Instructions for Shareholders:**

In terms of SEBI circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants.

*Shareholders are advised to update their mobile number and email Id correctly in their demat accounts to access e-Voting facility.*

Login method for Individual shareholders holding securities in demat mode is given below:

**Individual Shareholders holding securities in demat mode with NSDL**

## **METHOD 1 - Individual Shareholders registered with NSDL IDeAS facility**

### **Shareholders who have registered for NSDL IDeAS facility:**

- a) Visit URL: <https://eservices.nsdl.com> and click on “Beneficial Owner” icon under “Login”.
- b) Enter User ID and Password. Click on “Login”
- c) After successful authentication, you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services.
- d) Click on “MUFG InTime” or “evoting link displayed alongside Company’s Name” and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

**OR**

### **Shareholders who have not registered for NSDL IDeAS facility:**

- a) To register, visit URL: <https://eservices.nsdl.com> and select “Register Online for IDeAS Portal” or click on <https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp>
- b) Proceed with updating the required fields.
- c) Post successful registration, user will be provided with Login ID and password.
- d) After successful login, you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services.
- e) Click on “MUFG InTime” or “evoting link displayed alongside Company’s Name” and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

## **METHOD 2 - Individual Shareholders directly visiting the e-voting website of NSDL**

- a) Visit URL: <https://www.evoting.nsdl.com>
- b) Click on the “Login” tab available under ‘Shareholder/Member’ section.
- c) Enter User ID (i.e., your sixteen-digit demat account number held with NSDL), Password/OTP and a Verification Code as shown on the screen.
  - a) Post successful authentication, you will be re-directed to NSDL depository website wherein you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services.
  - b) Click on “MUFG InTime” or “evoting link displayed alongside Company’s Name” and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

## **METHOD 3 - NSDL OTP based login**

- a) Visit URL: <https://eservices.nsdl.com/Sec1JReWebEvotingEvotingLoginSP>
- b) Enter your 8 - character DP ID, 8 - digit Client Id, PAN, Verification code and generate OTP.
- c) Enter the OTP received on your registered email ID/ mobile number and click on login.

d) Post successful authentication, you will be re-directed to NSDL depository website wherein you will be able to see e-Voting services under Value added services. Click on "Access to e Voting" under e-Voting services.

e) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

#### **Individual Shareholders holding securities in demat mode with CDSL**

##### **METHOD 1 – Individual Shareholders registered with CDSL Easi/ Easiest facility**

###### **Shareholders who have registered/ opted for CDSL Easi/ Easiest facility:**

- a) Visit URL: <https://web.cdslindia.com/myeasitoken/Home/Login> or [www.cdslindia.com](http://www.cdslindia.com).
- b) Click on New System Myeasi Tab
- c) Login with existing my easi username and password
- d) After successful login, user will be able to see e-voting option. The evoting option will have links of e-voting service providers i.e., MUFG InTime, for voting during the remote e-voting period.
- e) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

**OR**

###### **Shareholders who have not registered for CDSL Easi/ Easiest facility:**

- a) To register, visit URL:  
<https://web.cdslindia.com/myeasitoken/Registration/EasiRegistration/> /  
<https://web.cdslindia.com/myeasitoken/Registration/EasiestRegistration>
- b) Proceed with updating the required fields.
- c) Post registration, user will be provided username and password.
- d) After successful login, user able to see e-voting menu.
- e) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

##### **METHOD 2 - Individual Shareholders directly visiting the e-voting website of CDSL**

- a) Visit URL: <https://www.cdslindia.com>
- b) Go to e-voting tab.
- c) Enter Demat Account Number (BO ID) and PAN No. and click on "Submit".
- d) System will authenticate the user by sending OTP on registered Mobile and Email as recorded in Demat Account
- e) After successful authentication, click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

#### **Individual Shareholders holding securities in demat mode with Depository Participant**

Individual shareholders can also login using the login credentials of your demat account through your depository participant registered with NSDL / CDSL for e-voting facility.

- a) Login to DP website
- b) After Successful login, user shall navigate through “e-voting” option.
- c) Click on e-voting option, user will be redirected to NSDL / CDSL Depository website after successful authentication, wherein user can see e-voting feature.
- d) After successful authentication, click on “MUFG InTime” or “evoting link displayed alongside Company’s Name” and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

**Login method for shareholders holding securities in physical mode /**

**Non-Individual Shareholders holding securities in demat mode**

Shareholders holding shares in physical mode / Non-Individual Shareholders holding securities in demat mode as on the cut-off date for e-voting may register for InstaVote as under:

- a) Visit URL: <https://instavote.linkintime.co.in>

**Shareholders who have not registered for INSTAVOTE facility:**

- b) Click on “**Sign Up**” under ‘SHARE HOLDER’ tab and register with your following details:

**A. User ID:**

NSDL demat account – User ID is 8 Character DP ID followed by 8 Digit Client ID.

CDSL demat account – User ID is 16 Digit Beneficiary ID.

Shareholders holding shares in physical form – User ID is Event No + Folio Number registered with the Company.

**B. PAN:**

Enter your 10-digit Permanent Account Number (PAN)

(Shareholders who have not updated their PAN with the Depository Participant (DP)/ Company shall use the sequence number provided to you, if applicable.

**C. DOB/DOI:**

Enter the Date of Birth (DOB) / Date of Incorporation (DOI) (As recorded with your DP / Company - in DD/MM/YYYY format)

**D. Bank Account Number:**

Enter your Bank Account Number (last four digits), as recorded with your DP/Company.

*\*Shareholders holding shares in **NSDL form**, shall provide ‘D’ above*

*\*\*Shareholders holding shares in **physical form** but have not recorded ‘C’ and ‘D’, shall provide their Folio number in ‘D’ above*

- ❖ Set the password of your choice

(The password should contain minimum 8 characters, at least one special Character (!#\$%&\*), at least one numeral, at least one alphabet and at least one capital letter).

- ❖ Enter Image Verification (CAPTCHA) Code

- ❖ Click “Submit” (You have now registered on InstaVote).

**Shareholders who have registered for INSTAVOTE facility:**

- c) Click on “**Login**” under ‘SHARE HOLDER’ tab.

- A. User ID: Enter your User ID

- B. Password: Enter your Password
  - C. Enter Image Verification (CAPTCHA) Code
  - D. Click “Submit”
- d) Cast your vote electronically:
- A. After successful login, you will be able to see the “Notification for e-voting”.
  - B. Select ‘View’ icon.
  - C. E-voting page will appear.
  - D. Refer the Resolutions description and cast your vote by selecting your desired option ‘Favour / Against’ (If you wish to view the entire Resolutions details, click on the ‘View Resolutions’ file link).
  - E. After selecting the desired option i.e. Favour / Against, click on ‘Submit’.  
A confirmation box will be displayed. If you wish to confirm your vote, click on ‘Yes’, else to change your vote, click on ‘No’ and accordingly modify your vote.

NOTE: Shareholders may click on "Vote as per ProxyAdvisor's Recommendation" option and view proxy advisor recommendations for each resolutions before casting vote. "Vote as per Proxy Advisor's Recommendation" option provides access to expert insights during the e-Voting process. Shareholders may modify their vote before final submission.

### **Guidelines for Institutional shareholders (“Custodian / Corporate Body/ Mutual Fund”)**

#### **STEP 1 – Custodian / Corporate Body/ Mutual Fund Registration**

- a) Visit URL: <https://instavote.linkintime.co.in>
- b) Click on “**Sign Up**” under “Custodian / Corporate Body/ Mutual Fund”
- c) Fill up your entity details and submit the form.
- d) A declaration form and organization ID is generated and sent to the Primary contact person email ID (which is filled at the time of sign up). The said form is to be signed by the Authorised Signatory, Director, Company Secretary of the entity & stamped and sent to [insta.vote@linkintime.co.in](mailto:insta.vote@linkintime.co.in).
- e) Thereafter, Login credentials (User ID; Organisation ID; Password) is sent to Primary contact person’s email ID. (You have now registered on InstaVote)

#### **STEP 2 – Investor Mapping**

- a) Visit URL: <https://instavote.linkintime.co.in> and login with InstaVote Login credentials.
- b) Click on “**Investor Mapping**” tab under the Menu Section
- c) Map the Investor with the following details:
  - A. ‘Investor ID’ –
    - i. NSDL demat account – User ID is 8 Character DP ID followed by 8 Digit Client ID *i.e.*, IN00000012345678
    - ii. CDSL demat account – User ID is 16 Digit Beneficiary ID.
  - B. ‘Investor’s Name - Enter Investor’s Name as updated with DP.
  - C. ‘Investor PAN’ - Enter your 10-digit PAN.
  - D. ‘Power of Attorney’ - Attach Board resolutions or Power of Attorney.

*\*File Name for the Board resolutions/ Power of Attorney shall be – DP ID and Client ID or 16 Digit Beneficiary ID. Further, Custodians and Mutual Funds shall also upload specimen signatures.*

E. Click on Submit button. (The investor is now mapped with the Custodian / Corporate Body/ Mutual Fund Entity). The same can be viewed under the “Report Section”.

### **STEP 3 – Voting through remote e-voting**

The corporate shareholder can vote by two methods, during the remote e-voting period.

#### **METHOD 1 - VOTES ENTRY**

- a) Visit URL: <https://instavote.linkintime.co.in> and login with InstaVote Login credentials.
- b) Click on “**Votes Entry**” tab under the Menu section.
- c) Enter the “**Event No.**” for which you want to cast vote.

Event No. can be viewed on the home page of InstaVote under “On-going Events”.

- d) Enter “**16-digit Demat Account No.**” for which you want to cast vote.
- e) Refer the Resolutions description and cast your vote by selecting your desired option ‘Favour / Against’ (If you wish to view the entire Resolutions details, click on the ‘View Resolutions’ file link).
- f) After selecting the desired option i.e. Favour / Against, click on ‘Submit’. A confirmation box will be displayed. If you wish to confirm your vote, click on ‘Yes’, else to change your vote, click on ‘No’ and accordingly modify your vote.

**OR**

#### **METHOD 2 - VOTES UPLOAD**

- a) Visit URL: <https://instavote.linkintime.co.in> and login with InstaVote Login credentials.
- b) After successful login, you will be able to see the “Notification for e-voting”.
- c) Select “**View**” icon for “**Company’s Name / Event number**”.
- d) E-voting page will appear.
- e) Download sample vote file from “**Download Sample Vote File**” tab.
- f) Cast your vote by selecting your desired option 'Favour / Against' in the sample vote file and upload the same under “**Upload Vote File**” option.
- g) Click on ‘Submit’. ‘Data uploaded successfully’ message will be displayed. (Once you cast your vote on the resolutions, you will not be allowed to modify or change it subsequently).

**Helpdesk:**

**Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode:**

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode facing any technical issue in login may contact INSTAVOTE helpdesk by sending a request at [enotices@in.mpms.mufg.com](mailto:enotices@in.mpms.mufg.com) or contact on: - Tel: 022 – 4918 6000.

**Individual Shareholders holding securities in demat mode:**

Individual Shareholders holding securities in demat mode may contact the respective helpdesk for any technical issues related to login through Depository i.e., NSDL and CDSL.

f) Login type	g) Helpdesk details
h) <b>Individual Shareholders holding securities in demat mode with NSDL</b>	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at <a href="mailto:evoting@nsdl.co.in">evoting@nsdl.co.in</a> or call at : 022 - 4886 7000
i) <b>Individual Shareholders holding securities in demat mode with CDSL</b>	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at <a href="mailto:helpdesk.evoting@cdslindia.com">helpdesk.evoting@cdslindia.com</a> or contact at toll free no. 1800 22 55 33

**j) Forgot Password:**

**Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode:**

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both then the shareholder can use the “Forgot Password” option available on: <https://instavote.linkintime.co.in>

- Click on “**Login**” under ‘SHARE HOLDER’ tab.
- Click “**forgot password?**”
- Enter User ID, select Mode and Enter Image Verification code (CAPTCHA).
- Click on “SUBMIT”.

*In case shareholders have a valid email address, Password will be sent to his / her registered e-mail address. Shareholders can set the password of his/her choice by providing information about the particulars of the Security Question and Answer, PAN, DOB/DOI, Bank Account Number (last four digits) etc. The password should contain a minimum of 8 characters, at least one special character (!#\$%&\*), at least one numeral, at least one alphabet and at least one capital letter.*

**User ID:**

*NSDL demat account – User ID is 8 Character DP ID followed by 8 Digit Client ID.*

*CDSL demat account – User ID is 16 Digit Beneficiary ID.*

*Shareholders holding shares in physical form – User ID is Event No + Folio Number registered with the Company.*

In case Custodian / Corporate Body/ Mutual Fund has forgotten the USER ID [Login ID] or Password or both then the shareholder can use the “Forgot Password” option available on: <https://instavote.linkintime.co.in>

- Click on ‘Login’ under “Custodian / Corporate Body/ Mutual Fund” tab
- Click “**forgot password?**”
- Enter User ID, Organization ID and Enter Image Verification code (CAPTCHA).
- Click on “SUBMIT”.

*In case shareholders have a valid email address, Password will be sent to his / her registered e-mail address. Shareholders can set the password of his/her choice by providing information about the particulars of the Security Question and Answer, PAN, DOB/DOI etc. The password should contain a minimum of 8 characters, at least one special character (!#\$%&\*), at least one numeral, at least one alphabet and at least one capital letter.*

**Individual Shareholders holding securities in demat mode with NSDL/ CDSL has forgotten the password:**

Individual Shareholders holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both, then the Shareholders are advised to use Forget User ID and Forget Password option available at above mentioned depository/ depository participants website.

- ❖ It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- ❖ For shareholders/ members holding shares in physical form, the details can be used only for voting on the resolutions contained in this Notice.
- ❖ During the voting period, shareholders/ members can login any number of time till they have voted on the resolution(s) for a particular “Event”.

**VOTING RESULTS**

1. The voting rights of shareholders shall be in proportion to their shares of the paid-up equity share capital of the Company as of the cut-off date Friday, 13<sup>th</sup> February 2026.
2. The Company has appointed Sri. M D Selvaraj, Managing Partner of MDS & Associates LLP, Company Secretaries, Coimbatore, as the Scrutinizer to scrutinise the remote e-voting in a fair and transparent manner and to ascertain the majority.
3. The Results shall be declared within 2 working days of the conclusion of the postal ballot and the same shall be placed on the website of the Company [www.spapparels.com](http://www.spapparels.com) and the website of MIPL and communicated to the BSE Limited (BSE) and the National Stock Exchange of India Limited (NSE), being the stock exchanges where the equity shares of the Company are listed.

**For S.P. APPARELS LIMITED**

Place: Avinashi

Date: 11<sup>th</sup> February 2026

**PERUMAL SUNDARARAJAN**  
**CHAIRMAN AND MANAGING DIRECTOR**  
**DIN: 00003380**