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

September 23, 2026

To

Listing Department
BSE Limited
25th Floor, PJ Towers, Dalal Street
Mumbai – 400 001

Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1 Block G
BandraKurla Complex, Bandra, East
Mumbai - 400 051

Dear Sir/Madam,

Sub: Submission of Scrutinizer Report and Declaration of Voting Results in respect of 21st Annual General Meeting of the members of the Company held on 21.09.2026.

Ref: Regulation 44 of the SEBI (Listing Obligation and Disclosure Requirements), 2015

This is to inform you that the 21st Annual General Meeting (AGM) of the members of the Company was held on Monday, September 21, 2026, at 04.00 P.M via Video conference (VC)/ Other Audio Visual Means ('OAVM'), to transact the business mentioned in the Notice of the Annual General Meeting dated 11.08.2026.

All the items of the business mentioned in the 21st Annual General Meeting notice of the Company have been transacted therein. All the resolutions indicated in the notice were also passed with requisite majority. The Scrutinizers Report and Voting Results is enclosed.

Kindly take the above on record.

Thanking You,

Yours faithfully,
For S.P.Apparels Limited

Vinodhi
ni K

Digitally signed by Vinodhini K
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pseudonym=26d92874918e45f6b5a95842d7231ebf,
2.5.4.20=ab414dfe4760214b391934c0f5efdefdd1aa4b0a456b3389c04b337870604fd2, postalCode=638111, st=Tamil Nadu,
serialNumber=222643296fc732d90bef8378f221a25ed56283974c715cddd39356a733f16c87, cn=Vinodhini K
Date: 2026.09.23 13:08:06 +05'30'

K.Vinodhini

Company Secretary and Compliance Officer

Encl: As above

COMBINED SCRUTINIZER'S REPORT FOR REMOTE E-VOTING AND E-VOTING AT THE ANNUAL GENERAL MEETING
[Pursuant to Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 – as amended and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To
The Chairman and Managing Director
21st Annual General Meeting of the Equity Shareholders of
S.P. APPARELS LIMITED
(CIN: L18101TZ2005PLC012295)
Held on Monday, 21st September, 2026, at 4:00 PM (IST)
through Video Conferencing (VC) / Other Audio-Visual Means (OAVM)

Dear Sir,

Sub: Scrutinizer's Report on remote e-voting and e-voting conducted at the 21st Annual General Meeting of S.P.Apparels Limited held on 21st September, 2026.

I, M D Selvaraj, FCS, Managing Partner of MDS & Associates LLP, Company Secretaries, Coimbatore, have been appointed by the Board of Directors of **S.P. Apparels Limited** ("the Company") as the Scrutinizer for the purpose of scrutinizing the remote e-voting process and the e-voting conducted at the 21st Annual General Meeting in a fair and transparent manner and for the purpose of ascertaining the requisite majority on the remote e-voting and e-voting at the 21st Annual General Meeting on the resolution(s) as set out in the Notice convening the 21st Annual General Meeting of the Company held on Monday, 21st September, 2026, at 4:00 PM (IST) through Video Conferencing (VC) / Other Audio-Visual Means (OAVM) in accordance with the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended), Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') and the relevant circulars issued by the Ministry of Corporate Affairs ("MCA Circulars") from time to time permitting the conduct of the Annual General Meeting through VC/OAVM facility.

Responsibility of the Management

The Management of the Company is responsible to ensure compliance with the requirements of the Companies Act, 2013 and the Rules made thereunder and Listing Regulations in relation to exercising of voting rights through electronic means, on the resolution(s) as set out in the Notice convening the 21st Annual General Meeting dated 11th August 2026.

Responsibility as a Scrutinizer

My responsibility, as a Scrutinizer for the remote e-voting process and for the e-voting at the 21st Annual General Meeting, is restricted to the preparation of a Scrutinizer's Report on the votes cast "in favour" or "against" the resolution(s), as set out in Item No(s). 1 to 5 in the Notice convening the 21st Annual General Meeting of the Company dated 11th August 2026, based on the reports generated from the e-voting system provided by MUFG Intime India Private Limited (Formerly Link Intime India Private Limited) (MIIPL), the Authorized Agency, engaged by the Company for providing e-voting facilities.

Further, since the meeting was held through VC/ OAVM facility in accordance with the said MCA Circulars, the facility of appointment of proxies was not made available for the meeting. Accordingly, no proxy registers were made or maintained by the Company in respect of the said meeting.

Further, in addition to the above, I submit my report as under:

a. The Notice dated 11th August 2026 convening the 21st Annual General Meeting (AGM) of the Company along with necessary statement setting out material facts under Section 102 of the Companies Act, 2013 and the disclosure under Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended), in respect of the below mentioned resolution(s) to be passed at the said 21st Annual General Meeting of the Company, were sent through electronic mail to the members who had registered their email address with the Company / Depositories in accordance with the said MCA Circulars. The Company has also placed the notice of the 21st Annual General Meeting on its website. Further, the Company has also sent a letter providing the web link including the exact path where the complete details of the Annual report is available to those shareholders who had not registered their email address in accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

MDS & ASSOCIATES LLP PCS

b. The Company has availed the e-voting services offered by MIIPL for providing the remote e-voting and the facility of e-voting during the meeting to the shareholders of the Company.

c. The remote e-voting period commenced on Friday, September 18, 2026, at 9:00 AM (IST) and ended on Sunday, September 20, 2026, at 5:00 PM (IST). During the period, the members of the Company, holding shares as on the cut-off date i.e., September 14, 2026, were entitled to vote on the resolutions set out in the Notice of the 21st Annual General Meeting. The remote e-voting module of MIIPL was disabled on Sunday, the 20th day of September, 2026, at 5:00 PM (IST).

d. Upon the commencement of the 21st Annual General Meeting, the e-voting platform was activated to enable the shareholders who were present at the 21st Annual General Meeting through video conferencing/ other audio-visual means and who had not cast their vote on the resolutions through remote e-voting to vote through e-voting facility at the meeting. After the conclusion of the proceedings at 4.30 PM, the e-voting facility was extended for another 15 minutes to enable the members to cast their votes. Thereafter, the e-voting facility provided at the meeting was disabled at the conclusion of the Annual General Meeting.

e. I, as the Scrutinizer, unblocked the votes cast by the Shareholders of the Company through the e-voting process, on 21st day of September, 2026 at 4:59 PM (IST) in the presence of Ms. Vinothini S (Witness No.1) and Ms. Ravina V (Witness No.2), who are not in employment of the Company in accordance with Rule 20(4)(xii) of the Companies (Management and Administration) Rules, 2014 (as amended).

f. Thereafter, the details containing *inter alia* the list of Equity Shareholders of the Company, who have cast "for" or "against" each of the resolution(s) that were put to vote through remote e-voting process and e-voting at the meeting, were generated from the e-voting portal of the MIIPL.

g. I have scrutinized the votes cast by remote e-voting and by e-voting at the Annual General Meeting and maintained registers in which necessary entries have been made in accordance with the Companies (Management and Administration) Rules, 2014 (as amended).

h. Based on the reports generated from the e-voting portal of MIIPL, I hereby submit my Combined Report on the results of the votes cast by the shareholders of the Company through remote e-voting and e-voting at the meeting on the resolution(s) as set out under Item No(s). 1 to 5 of the Notice convening the 21st Annual General Meeting as under:

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Ordinary Business

Resolution No: 1

Ordinary resolution

Adoption of the Audited Standalone and Consolidated Financial Statements of the Company for the financial year ended 31st March, 2026 together with the Reports of the Board of Directors and Auditors thereon.

VOTES CAST **IN FAVOUR** OF THE RESOLUTION

Mode of Voting	Number of Members Voted through electronic means	Number of votes cast	Percentage of Total Number of valid votes cast
Remote E-Voting	63	1,89,05,789	100.00
E-Voting at AGM	3	1,60,003	100.00
Total Voting	**66**	**1,90,65,792**	**100.00**

VOTES CAST **AGAINST** THE RESOLUTION

Mode of Voting	Number of Members Voted through electronic means	Number of votes cast	Percentage of Total Number of valid votes cast
Remote E-Voting	5	5	Negligible
E-Voting at AGM	0	0	0
Total Voting	**5**	**5**	**Negligible**

INVALID VOTES

Mode of Voting	Number of Members whose votes were declared INVALID	Number of votes cast
Remote E-Voting	0	0
E-Voting at AGM	0	0
Total Voting	**0**	**0**

Note: 2 Shareholders holding 31,018 Equity Shares have abstained from voting through remote e-voting facility.

Thus, the Ordinary Resolution as given in Item No. 1 may be considered as passed with requisite majority.

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Ordinary Business

Resolution No: 2

Ordinary resolution

Declaration of Dividend on Equity Shares of the Company for the financial year ended 31st March, 2026

VOTES CAST **IN FAVOUR** OF THE RESOLUTION

Mode of Voting	Number of Members Voted through electronic means	Number of votes cast	Percentage of Total Number of valid votes cast
Remote E-Voting	65	1,89,36,807	100.00
E-Voting at AGM	3	1,60,003	100.00
Total Voting	**68**	**1,90,96,810**	**100.00**

VOTES CAST **AGAINST** THE RESOLUTION

Mode of Voting	Number of Members Voted through electronic means	Number of votes cast	Percentage of Total Number of valid votes cast
Remote E-Voting	5	5	Negligible
E-Voting at AGM	0	0	0.00
Total Voting	**5**	**5**	**Negligible**

INVALID VOTES

Mode of Voting	Number of Members whose votes were declared INVALID	Number of votes cast
Remote E-Voting	0	0
E-Voting at AGM	0	0
Total Voting	**0**	**0**

Thus, the Ordinary Resolution as given in Item No. 2 may be considered as passed with requisite majority.

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Ordinary Business

Resolution No: 3

Ordinary resolution

Re-appointment of Mrs. S. Latha (DIN: 00003388) as a Director, who retires on rotation.

VOTES CAST **IN FAVOUR** OF THE RESOLUTION

Mode of Voting	Number of Members Voted through electronic means	Number of votes cast	Percentage of Total Number of valid votes cast
Remote E-Voting	63	1,89,18,968	99.91
E-Voting at AGM	3	1,60,003	100.00
Total Voting	**66**	**1,90,78,971**	**99.91**

VOTES CAST **AGAINST** THE RESOLUTION

Mode of Voting	Number of Members Voted through electronic means	Number of votes cast	Percentage of Total Number of valid votes cast
Remote E-Voting	8	17,844	0.09
E-Voting at AGM	0	0	0.00
Total Voting	8	**17,844**	**0.09**

INVALID VOTES

Mode of Voting	Number of Members whose votes were declared INVALID	Number of votes cast
Remote E-Voting	0	0
E-Voting at AGM	0	0
Total Voting	**0**	**0**

Note: 1 Shareholder holding 5,142 Equity Shares have partially voted in favour of the resolution for 683 Equity Shares and partially voted against the resolution for 4,459 Equity Shares of the Company through remote e-voting facility.

Thus, the Ordinary Resolution as given in Item No. 3 may be considered as passed with requisite majority.

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Special Business

Resolution No: 4

Special resolution

Approval of the sub-division of face value of Equity Shares of the Company from Rs. 10/- each to Rs. 2/- each.

VOTES CAST **IN FAVOUR** OF THE RESOLUTION

Mode of Voting	Number of Members Voted through electronic means	Number of votes cast	Percentage of Total Number of valid votes cast
Remote E-Voting	65	1,89,36,807	100.00
E-Voting at AGM	3	1,60,003	100.00
Total Voting	**68**	**1,90,96,810**	**100.00**

VOTES CAST **AGAINST** THE RESOLUTION

Mode of Voting	Number of Members Voted through electronic means	Number of votes cast	Percentage of Total Number of valid votes cast
Remote E-Voting	5	5	Negligible
E-Voting at AGM	0	0	0
Total Voting	**5**	**5**	**Negligible**

INVALID VOTES

Mode of Voting	Number of Members whose votes were declared INVALID	Number of votes cast
Remote E-Voting	0	0
E-Voting at AGM	0	0
Total Voting	**0**	**0**

Thus, the Special Resolution as given in Item No. 4 may be considered as passed with requisite majority.

MDS & ASSOCIATES LLP PCS

Special Business

Resolution No: 5

Special resolution

Approval of the alteration of Capital Clause of the Memorandum of Association of the Company.

VOTES CAST **IN FAVOUR** OF THE RESOLUTION

Mode of Voting	Number of Members Voted through electronic means	Number of votes cast	Percentage of Total Number of valid votes cast
Remote E-Voting	65	1,89,36,807	100.00
E-Voting at AGM	3	1,60,003	100.00
Total Voting	**68**	**1,90,96,810**	**100.00**

VOTES CAST **AGAINST** THE RESOLUTION

Mode of Voting	Number of Members Voted through electronic means	Number of votes cast	Percentage of Total Number of valid votes cast
Remote E-Voting	5	5	Negligible
E-Voting at AGM	0	0	0
Total Voting	**5**	**5**	**Negligible**

INVALID VOTES

Mode of Voting	Number of Members whose votes were declared INVALID	Number of votes cast
Remote E-Voting	0	0
E-Voting at AGM	0	0
Total Voting	**0**	**0**

Thus, the Special Resolution as given in Item No. 5 may be considered as passed with requisite majority.

Date : 22nd September 2026

Based on the Scrutinizer's Report, the Resolution Nos.1 to 5 have been duly passed with requisite majority

For S P Apparels Limited

SUNDARARAJAN PERUMAL MUDALIAR

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pseudonym=13353836692985402 1MVJ3F1O46In7UH,
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serialNumber=e60d85505f1eb56cfe788390e9c454e521bc3eccff44d25b31643835afcaa656, cn=SUNDARARAJAN PERUMAL MUDALIAR
Date: 2026.09.23 12:48:55 +05'30'

P Sundararajan
Chairman & Managing Director
DIN: 00003380

For MDS & Associates LLP
Company Secretaries

MDS & ASSOCIATES LLP PCS

M.D. Selvaraj

M D Selvaraj
Managing Partner
FCS No.: 960 | C P No.: 411
Peer Review No. 6468/2025
UDIN: F000960H001537286

S.P.APPARELS LTD.

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Declaration of results of the voting on resolution(s) set out in the Notice of the 21st Annual General Meeting of the Company held through Video Conferencing (VC) / Other Audio-Visual Means (OAVM) on 21st September 2026

The 21st Annual General Meeting of the Company was held on Monday, 21st day of September, 2026 at 04.00 PM (IST) through Video Conferencing (VC) / Other Audio-Visual Means (OAVM) to seek the approval of the members on the resolution(s) as set out in the Notice of Annual General Meeting dated 11th August, 2026 in accordance with the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended), Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the relevant circulars issued by the Ministry of Corporate Affairs ("MCA Circulars") from time to time permitting the conduct of the Annual General Meeting through VC/OAVM facility.

Further, the Company had provided the members the facility to exercise their voting rights electronically through remote e-voting process and provided an e-voting platform to the shareholders, who were present at the 21st Annual General Meeting through video conferencing / other audio visual means and who had not cast their vote through remote e-voting, on the below mentioned resolution(s).

The Company had appointed Mr. M D Selvaraj, FCS, Managing Partner of MDS & Associates LLP, Company Secretaries, Coimbatore, as the Scrutinizer to conduct the remote e-voting and the e-voting provided at the 21st Annual General Meeting in a fair and transparent manner and to ascertain the requisite majority.

Accordingly, the Scrutinizer has submitted his Combined Report for the remote e-voting process and the e-voting at the 21st Annual General Meeting held on 21st September, 2026, which has been attached hereto.

Based on the report of the Scrutinizer dated 22nd September, 2026, it is hereby declared that the Resolution(s) set out under Item No(s). 1 to 5 in the Notice dated 11th August 2026, as detailed herein below, have been passed by the shareholders with requisite majority.

Item No.1 – Ordinary Resolution

Adoption of the Audited Standalone and Consolidated Financial Statements of the Company for the financial year ended 31st March, 2026 together with the Reports of the Board of Directors and Auditors thereon.

Particulars	No. of E-Votes	No. of Shares	Percentage to valid votes
(a) Total E- Votes Received	71	1,90,65,797	-
(b) Less: Invalid votes	0	0	-
(c) Net Valid E-Votes	**71**	**1,90,65,797**	**100.00**
- Assent	66	1,90,65,792	100.00
- Dissent	5	5	Negligible

Note: 2 Shareholders holding 31,018 Equity Shares have abstained from voting through remote e-voting facility.

Accordingly, the above Resolution is declared as passed as an **Ordinary Resolution** with requisite majority.

Item No.2 – Ordinary Resolution

Declaration of Dividend on Equity Shares of the Company for the financial year ended 31st March, 2026

Particulars	No. of E-Votes	No. of Shares	Percentage to valid votes
(a) Total E- Votes Received	73	1,90,96,815	-
(b) Less: Invalid votes	0	0	-
(c) Net Valid E-Votes	**73**	**1,90,96,815**	**100.00**
- Assent	68	1,90,96,810	100.00
- Dissent	5	5	Negligible

Accordingly, the above Resolution is declared as passed as an **Ordinary Resolution** with requisite majority.

Item No.3 – Ordinary Resolution

Re-appointment of Mrs. S. Latha (DIN: 00003388) as a Director, who retires on rotation.

Particulars	No. of E-Votes	No. of Shares	Percentage to valid votes
(a) Total E- Votes Received	74	1,90,96,815	-
(b) Less: Invalid votes	0	0	-
(c) Net Valid E-Votes	**74**	**1,90,96,815**	**100.00**
- Assent	66	1,90,78,971	99.91
- Dissent	8	17,844	0.09

Note: 1 Shareholder holding 5,142 Equity Shares have partially voted in favour of the resolution for 683 Equity Shares and partially voted against the resolution for 4,459 Equity Shares of the Company through remote e-voting facility.

Accordingly, the above Resolution is declared as passed as an **Ordinary Resolution** with requisite majority**.**

Item No.4 – Special Resolution

Consider and approve the sub-division of face value of Equity Shares of the Company from Rs.10/- each to Rs. 2/- each.

Particulars	No. of E-Votes	No. of Shares	Percentage to valid votes
(a) Total E- Votes Received	73	1,90,96,815	-
(b) Less: Invalid votes	0	0	-
(c) Net Valid E-Votes	**73**	**1,90,96,815**	**100.00**
- Assent	68	1,90,96,810	100.00
- Dissent	5	5	Negligible

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

Accordingly, the above Resolution is declared as passed as a **Special Resolution** with requisite majority.

Item No.5 – Special Resolution

Consider and Approve the alteration of Capital Clause of the Memorandum of Association of the Company.

Particulars	No. of E-Votes	No. of Shares	Percentage to valid votes
(a) Total E- Votes Received	73	1,90,96,815	-
(b) Less: Invalid votes	0	0	-
(c) Net Valid E-Votes	**73**	**1,90,96,815**	**100.00**
- Assent	68	1,90,96,810	100.00
- Dissent	5	5	Negligible

Accordingly, the above Resolution is declared as passed as a **Special Resolution** with requisite majority.

For S P Apparels Limited
SUNDARARAJAN PERUMAL MUDALIAR

Digitally signed by SUNDARARAJAN PERUMAL MUDALIAR
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Date: 2026.09.23 12:50:14 +05'30'

P. Sundararajan
Chairman & Managing Director
DIN: 00003380

Date : 23rd September, 2026
Place : Avinashi