

27th April, 2026

To,

National Stock Exchange
Exchange Plaza,
Plot No. C/1, G Block,
Bandra (E), Mumbai-400051

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai-400001

(NSE Scrip Code: SPMLINFRA)

(BSE Scrip Code: 500402)

Sub: Submission of Certificate of Reconciliation of Share Capital Audit for the Quarter ended 31st March, 2026 pursuant to Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018

Dear Sirs,

In terms of the Regulation 76 of the SEBI (Depositories & Participants) Regulations, 2018, we are enclosing herewith a Certificate of Reconciliation of Share Capital Audit dated 9th April, 2026 issued by M/s S. M. Gupta & Co; for the quarter ended 31st March, 2026.

Kindly take the above on record.

Thanking you,

For SPML Infra Limited

Swati
Digitally signed
by Swati Agarwal
Date: 2026.04.27
16:42:56 +05'30'

Swati Agarwal
Company Secretary

Enc.: a/a

Email : smguptaandco@yahoo.com
smguptaandco@gmail.com
Website: www.smguptaandco.com

Offi. :2236 1385,2236 7135
Mobile:98300 57568

S. M.GUPTA & CO.
COMPANY SECRETARIES(Peer Reviewed Firm)
P-15 BENTINCK STREET, CALCUTTA-700 001

Ref. No.....

Dated.....

Reconciliation of Share Capital Audit Report
[See Regulation 76 of SEBI (Depositories and Participants)
Regulations, 2018]

We have audited the relevant records and documents of **M/s SPML INFRA LIMITED (Formerly known as M/s SUBHASH PROJECTS AND MARKETING LIMITED)(CIN: L40106WB1981PLC276372)** for the quarter ended 31st March, 2026 for the purpose of issuing Reconciliation of Share Capital Audit Report with both the Depositories and the total issued and listed capital as required pursuant to Notification No. SEBI/LAD-NRO/GN/2018/40 dated 3rd October, 2018 issued by the Securities & Exchange Board of India (SEBI) and on the basis of such checks which to the best of our knowledge and belief were necessary for the purpose of this certification and on the basis of information and explanations given to us and according to the examinations carried out by us including by way of electronic mode, we do hereby certify that in our opinion and according to the best of our information and belief:

- (1) The total number of the shares held in the NSDL, CDSL and in the physical form is given in the Annexure hereto and the same tallies with the paid-up capital of the Company.
- (2) The Register of Members is updated.
- (3) Valid dematerialization requests have been generally confirmed within the stipulated period.
- (4) There has been increase in the paid-up share capital of the company during the above quarter.

Place: Kolkata
Date: 09.04.2026

For S. M. Gupta & Co.
Company Secretaries (Peer Reviewed Firm)
Firm Registration No.: S1993WB816800



S. M. Gupta
Proprietor
Membership Number: FCS-896
C. P. No: 2053
Peer Review: 2464/2022
UDIN: F000896H000056567

Annexure

1.	<i>For Quarter ended</i>	31 st March, 2026					
2.	<i>ISIN</i>	INE937A01023					
3.	<i>Face Value</i>	Fully paid-up Equity Shares of Rs. 2/- each					
4.	<i>Name of the Company</i>	SPML INFRA LIMITED CIN: L40106WB1981PLC276372 (Formerly known as "Subhash Projects And Marketing Limited")					
5.	<i>Registered Office Address</i>	22, Camac Street, Block-A, 3 rd Floor, Kolkata-700016					
6.	<i>Correspondence Address</i>	22, Camac Street, Block-A, 3 rd Floor, Kolkata-700016					
7.	<i>Telephone & Fax Nos.</i>	Ph: +91-033-40091200					
8.	<i>Email Address</i>	cs@spml.co.in					
9.	<i>Names of the Stock Exchanges where the Company's securities are listed</i>	1) BSE Limited (BSE) 2) National Stock Exchange of India Limited (NSE)					
		<i>Number of shares</i>					
10.	<i>Issued Capital</i>	7,88,21,335	Equity Shares				
11.	<i>Listed Capital (Exchange-wise) (as per Company's records)</i>	7,88,21,335	Equity Shares				
			% of Total capital				
12.	<i>Held in Dematerialised form in CDSL</i>	1,54,86,745	19.65%				
13.	<i>Held in Dematerialised form in NSDL</i>	6,09,72,669	77.35%				
14.	<i>Physical</i>	23,61,921*	3.00%				
15.	<i>Total No. of Shares (12+13+14)</i>	7,88,21,335*	(As per RTA Certificate)				
15A.	<i>Total No. of Equity Shareholders</i>	23,502					
16.	<i>Reasons for difference, if any</i>	N. A.					
17.	<i>Certifying the details of changes in share capital during the quarter under consideration as per Table below: CHANGE IN SHARE CAPITAL</i>						
	<i>Particulars*</i>	<i>No. of shares</i>	<i>Applied/ Not applied for Listing</i>	<i>Listed on Stock exchanges (Specify Names)</i>	<i>Whether intimated to CDSL</i>	<i>Whether intimated to NSDL</i>	<i>In-prin. app pending for SE (Specify Names)</i>



<p>1. The Company has allotted 6,70,000 Equity shares of face value of Rs. 2/- each on exercise of rights attached to convertible warrants at a price of Rs. 215 per equity shares including premium of Rs. 213 on preferential basis to Niral Enterprises Pvt Ltd; a promoter group entity of the Company on 21.01.2026.</p>	6,70,000	Applied	Corporate Action is under process	Yes	Yes	No
<p>2. The Company has allotted 5,60,000 Equity shares of face value of Rs. 2/- each on exercise of rights attached to convertible warrants at a price of Rs. 215 per equity shares including premium of Rs. 213 on preferential basis to Niral Enterprises Pvt Ltd; a promoter group entity of the Company on 17.02.2026.</p>	5,60,000	Applied	Corporate Action is under process	Yes	Yes	No
<p>3. The Company has allotted 3,25,000 Equity shares of face value of Rs. 2/- each on exercise of rights attached to convertible warrants at a price of Rs. 215</p>	3,25,000	Applied	Corporate Action is under process	Yes	Yes	No



	per equity shares including premium of Rs. 213 on preferential basis to Niral Enterprises Pvt Ltd; a promoter group entity of the Company on 02.03.2026.						
	4. The Company has allotted 6,65,000 Equity shares of face value of Rs. 2/- each on exercise of rights attached to convertible warrants at a price of Rs. 215 per equity shares including premium of Rs. 213 on preferential basis to Niral Enterprises Pvt Ltd; a promoter group entity of the Company on 12.03.2026.	6,65,000	Applied	Corporate Action is under process	Yes	Yes	No
	<i>* Rights, Bonus, Preferential Issue, ESOPs, amalgamation, Conversion, Buyback, Capital Reduction, Forfeiture, any other (to specify)</i>						
18.	<i>Register of Members updated (Yes/No) If not, updated upto which date</i>			Yes			
19.	<i>Reference of previous quarter with regards to excess dematerialized shares, if any</i>			Nil			
20.	<i>Has the company resolved the matter mentioned in point no. 19 above in the current quarter? If not, reason why?</i>			N. A.			
21.	<i>Mention the total no. of requests, if any, confirmed after 21 days and the total no. of requests pending beyond 21 days with the reasons for delay: (As per RTA certificate)</i>						
	<i>Total No. of Demat requests</i>	<i>No. of requests</i>	<i>No. of shares</i>				
	<i>Confirmed after 21 days</i>	Nil				Nil	
	<i>Pending for more than 21 days</i>	Nil				Nil	



22.	<i>Name, Telephone & Fax no. of the Compliance Officer of the Company</i>	Mrs. Swati Agarwal, Company Secretary & Compliance Officer Membership No.: ACS 29786 Phone No.: (33) 40091200
23.	<i>Name, Address, Telephone & Fax no., Regn. no. of the Auditor</i>	Mr. S. M. Gupta (CP – 2053) M/s. S. M. Gupta & Co., Company Secretaries, P-15, Bentinck Street, Kolkata – 700 001 Ph: 91-033-2236 1385
24.	<i>Appointment of common agency for share registry work (if yes, name and address)</i>	M/s. Maheshwari Datamatics Private Limited, 23, R.N Mukherjee Road, 5th Floor, Kolkata – 700 001 Email Id: compliance@mdplcorporate.com Tel:2248-2248 Website: www.mdpl.in
25.	<i>Any other detail that the Auditor may like to provide (eg. BIFR Company, delisting from SE, company changed its name etc.)</i>	<p>1. The Paid-up Share Capital of the Company amounting to Rs.15,76,42,670/- does not include Rs. 86,44,000/- received as Forfeited Shares amount.</p> <p>2.The Authorised Capital of the Company as on date stands as follows: Equity Capital – Rs. 40 Crores (F.V. Rs. 2 each) Preference Capital – Rs. 75 Crores (F.V. Rs. 100 each)</p> <p>3. In view of the aforesaid allotment, the Paid-up Equity Share Capital of the Company stands increased from INR 15,32,02,670/- to INR 15,76,42,670/-. Consequently, the Paid-up Capital composition stands as follows as on 31.03.2026: (a) Pre-issue Equity Share Capital – INR 15,32,02,670/- (b) Equity Share Capital allotted – INR 44,40,000/- (c) Post-issue Equity Share Capital – <u>INR 15,76,42,670/-</u></p> <p>4. *"A total of 22,20,000 equity shares pertaining to the promoter category are currently not reflected in the demat accounts because the corporate action for the same is under process."</p> <p>5. The Nomination and Remuneration Committee of the Board of Directors at its meeting held on 28th March, 2026 inter alia approved the grant of further 1,08,531 options (which would be converted into 1,08,531 equity shares of the Company upon exercise) to the eligible employees of the Company under SPML ESOP Scheme 2021.</p>

