

29th September, 2022

To: Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza,
Plot No. C/1, G Block,
Bandra (E), Mumbai-400051
(NSE Scrip Code: SPMLINFRA)

Sub: Clarification in Financial Results for the quarter ended 30th June, 2022

Ref: Your Application no. 2022082098268 dated 26th August, 2022

Dear Sirs,

This is with reference to the captioned subject.

In terms of the clarification sought by you, we would like to clarify the following:

1. **Consolidated Segment Reporting not found:** The Group is operating in multiple segments Viz. Construction, Hydro Power Generation and Waste Management in accordance with IND AS-108 notified pursuant to Companies (Indian Accounting Standards), 2015 (as amended). However, there are no reportable segments other than Construction as none of them meet the quantitative threshold criteria as prescribed in In As-108. The group is primarily operating in India which is considered as single geographical segment. Accordingly, Segment Reporting is not required to be report.
2. **Standalone Segment Reporting not found:** The Company is operating in a single segment viz. EPC in accordance with IND-AS-108 notified pursuant to Companies (Indian Accounting Standards) Rules, 2015, (as amended). Company is primarily operating in India which is considered as single geographical segment. Accordingly, Segment Reporting is not required to be report.

Thanking you,

For SPML Infra Limited

Swati
Agarwal

Digitally signed
by Swati Agarwal
Date: 2022.09.29
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Swati Agarwal
Company Secretary

SPML INFRA LIMITED

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