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**S. M.GUPTA & CO.
COMPANY SECRETARIES
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 30th June, 2025 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: 17.07.2025

For S. M. Gupta & Co.
Company Secretaries
Firm Registration No.: S1993WB816800



S. M. Gupta
Proprietor
Membership Number: FCS-896
C. P. No: 2053
Peer Review: 2464/2022
UDIN: F000896G000797439

Annexure

1.	For Quarter ended	30 th June, 2025					
2.	ISIN	INE937A01023					
3.	Face Value	Fully paid-up Equity Shares of Rs. 2/- each					
4.	Name of the Company	SPML INFRA LIMITED CIN: L40106WB1981PLC276372 (Formerly known as "Subhash Projects And Marketing Limited")					
5.	Registered Office Address	22, Camac Street, Block-A, 3 rd Floor, Kolkata-700016					
6.	Correspondence Address	22, Camac Street, Block-A, 3 rd Floor, Kolkata-700016					
7.	Telephone & Fax Nos.	Ph: +91-033-40091200					
8.	Email Address	cs@spml.co.in					
9.	Names of the Stock Exchanges where the Company's securities are listed	1) BSE Limited (BSE) 2) National Stock Exchange of India Limited (NSE) 3) The Calcutta Stock Exchange Ltd. (CSE)					
		Number of shares					
10.	Issued Capital	7,16,89,468		Equity Shares			
11.	Listed Capital (Exchange-wise) (as per Company's records)	7,16,89,468		Equity Shares			
				% of Total capital			
12.	Held in Dematerialised form in CDSL	1,26,05,873		17.58 %			
13.	Held in Dematerialised form in NSDL	5,89,40,164		82.22%			
14.	Physical	1,43,431		0.20%			
15.	Total No. of Shares (12+13+14)	7,16,89,468		(As per RTA Certificate)			
15A.	Total No. of Equity Shareholders	15,905					
16.	Reasons for difference, if any	N. A.					
17.	Certifying the details of changes in share capital during the quarter under consideration as per Table below: CHANGE IN SHARE CAPITAL						
	Particulars*	No. of shares	Applied/ Not applied for Listing	Listed on Stock exchanges (Specify Names)	Whether intimated to CDSL	Whether intimated to NSDL	In-prin. appr pending for SE (Specify Names)
	1. Allotment of 1,89,153 Equity Shares of face value of Rs. 2/- each on 21 st June, 2025 at the grant price of Rs. 31.20 of the Company	1,89,153	Applied	Yes	Yes	Yes	No



	under ESOP Scheme 2021, to eligible grantees, pursuant to exercise of stock options granted.						
	<i>* Rights, Bonus, Preferential Issue, ESOPs, amalgamation, Conversion, Buyback, Capital Reduction, Forfeiture, any other (to specify)</i>						
18.	Register of Members updated (Yes/No) If not, updated upto which date	Yes					
19.	Reference of previous quarter with regards to excess dematerialized shares, if any	Nil					
20.	Has the company resolved the matter mentioned in point no. 19 above in the current quarter? If not, reason why?	N. A.					
21.	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)						
	Total No. of Demat requests	No. of requests	No. of shares				
	Confirmed after 21 days	Nil	Nil				
	Pending for more than 21 days	Nil	Nil				
22.	Name, Telephone & Fax no. of the Compliance Officer of the Company	Mrs. Swati Agarwal, Company Secretary & Compliance Officer Membership No.: ACS 29786 Phone No.: (33) 40091200					
23.	Name, Address, Telephone & Fax no., Regn. no. of the Auditor	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.	Appointment of common agency for share registry work (if yes, name and address)	M/s. Maheshwari Datamatics Private Limited, 23, R.N Mukherjee Road, 5th Floor, Kolkata – 700 001 Email Id: mdpldc@yahoo.com Tel: 2248-2248/2243-5029/2231-6839 Website: www.mdpl.in					
25.	Any other detail that the Auditor may like to provide (eg. BIFR Company, delisting from SE, company changed its name etc.)	1. The Board of Directors of the Company have approved Voluntary Delisting of Equity Shares under Regulation 6 of SEBI (Delisting of Equity shares) Regulation 2021 form Calcutta Stock Exchange by passing Resolution by Circulation on 28th June, 2025. However, the shares of the Company will continue to be listed and traded on other Stock Exchanges having nationwide terminal i.e. The BSE Limited (BSE) and The National Stock Exchange of India Limited (NSE). 2. The Paid-up Share Capital of the Company amounting to Rs. 14,33,78,936/- does not include Rs. 86,44,000/- received as Forfeited Shares amount.					



		3.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) 4.The Nomination and Remuneration Committee of the Board of Directors at its meeting held on 29th May, 2025 inter alia approved the grant of further 1,56,771 options (which would be converted into 1,56,771 equity shares of the Company upon exercise) to the eligible employees of the Company under SPML ESOP Scheme 2021. 5.Niral Enterprises Pvt. Ltd, a Promoter Group Company has created pledge of 60,729 Equity Shares of SPML Infra Ltd on 09th June, 2025 in favor of SBICAP Trustee Company Ltd on behalf of National Asset Reconstruction Company Ltd ("The Lender"). 6.The Board of Directors of the Company through Circular Resolution passed on 21st June, 2025 have inter-alia considered and allotted 1,89,153 Equity Shares of face value of Rs. 2/- each at the grant price of Rs. 31.20 of the Company under ESOP Scheme 2021, to eligible grantees, pursuant to exercise of stock options granted. 7. In view of the aforesaid allotment, the Paid-up Equity Share Capital of the Company stands increased from INR 14,30,00,630/- to INR 14,33,78,936/-. Consequently, the Paid-up Capital composition stands as follows as on 30.06.2025: (a) Pre-issue Equity Share Capital – INR 14,30,00,630/- (b) Equity Share Capital allotted – INR 3,78,306/- (c) Post-issue Equity Share Capital –INR 14,33,78,936/-
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