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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 December, 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: 19.01.2026

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: F000896G003354169

Annexure

1.	<i>For Quarter ended</i>		31 st December, 2025				
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>		7,66,01,335		Equity Shares		
11.	<i>Listed Capital (Exchange-wise) (as per Company's records)</i>		7,66,01,335		Equity Shares		
					<i>% of Total capital</i>		
12.	<i>Held in Dematerialised form in CDSL</i>		1,32,15,726		17.25%		
13.	<i>Held in Dematerialised form in NSDL</i>		5,88,94,114		76.88%		
14.	<i>Physical</i>		44,91,495*		5.87%		
15.	<i>Total No. of Shares (12+13+14)</i>		7,66,01,335*		(As per RTA Certificate)		
15A.	<i>Total No. of Equity Shareholders</i>		21,087				
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. appr pending for SE (Specify Names)</i>



	1. The Company has allotted 5,62,303 Equity shares of face value of Rs. 2/- each on exercise of rights attached to convertible warrants at a price of Rs. 118.56 per equity shares including premium of Rs. 116.56 on preferential basis to Zoom Industrial Services Ltd; a member of the promoter group of the Company on 06.10.2025.	5,62,303	Applied	Yes	Yes	Yes	No
	2. The Company has allotted 32,05,128 Equity Shares of face value of Rs. 2/- each upon exercise of conversion rights attached to warrants allotted on 23rd May 2024, at an issue price of Rs. 118.56 per equity share (including a premium of Rs. 116.56 per equity share) on preferential basis to Zoom Industrial Services Ltd and SPML India Ltd members of the promoter group on 20.11.2025.	32,05,128	Applied	Corporate Action is under process	Yes	Yes	No



	3. The Company has allotted 11,44,436 Equity Shares of face value of Rs. 2/- each at an issue price of Rs. 276/- per equity share (including a premium of Rs. 274/- per equity share) on preferential basis by way of conversion of existing Loan into equity shares to National Asset Reconstruction Company Limited, a non-promoter entity on 31.12.2025.	11,44,436	Applied	Corporate Action is under process	Yes	Yes	No				
	* Rights, Bonus, Preferential Issue, ESOPs, amalgamation, Conversion, Buyback, Capital Reduction, Forfeiture, any other (to specify)										
18.	<i>Register of Members updated (Yes/No) If not, updated upto which date</i>										
19.	<i>Reference of previous quarter with regards to excess dematerialized shares, if any</i>										
20.	<i>Has the company resolved the matter mentioned in point no. 19 above in the current quarter? If not, reason why?</i>										
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.	<p><i>Appointment of common agency for share registry work (if yes, name and address)</i></p>	<p>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</p>
25.	<p><i>Any other detail that the Auditor may like to provide (eg. BIFR Company, delisting from SE, company changed its name etc.)</i></p>	<p>1. The Paid-up Share Capital of the Company amounting to Rs.15,32,02,670/- 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 14,33,78,936/- to INR 15,32,02,670/-. Consequently, the Paid-up Capital composition stands as follows as on 31.12.2025: (a) Pre-issue Equity Share Capital – INR 14,33,78,936/- (b) Equity Share Capital allotted – INR 98,23,734/- (c) Post-issue Equity Share Capital –<u>INR 15,32,02,670/-</u></p> <p>4. *"A total of 32,05,128 equity shares pertaining to the promoter category and 11,44,436 equity shares pertaining to the public category are currently not reflected in the demat accounts owing to the pending listing application with NSE and BSE and the corresponding corporate action with NSDL."</p>

