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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 30th September, 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: 10.10.2026

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: F000896H001804797

Annexure

Annexure							
1.	For Quarter ended			30 th September, 2026			
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			info@spml.co.in			
	Names of the Stock Exchanges where the Company's securities are listed			1) BSE Limited (BSE) 2) National Stock Exchange of India Limited (NSE)			
				Number of shares			
10.	Issued Capital			8,48,43,922		Equity Shares	
11.	Listed Capital (Exchange-wise) (as per Company's records)			8,48,43,922		Equity Shares	
						% of Total capital	
12.	Held in Dematerialised form in CDSL			1,63,84,847		19.31%	
13.	Held in Dematerialised form in NSDL			6,83,18,154		80.52%	
14.	Physical			1,40,921		0.17%	
15.	Total No. of Shares (12+13+14)			8,48,43,922		(As per RTA Certificate)	
15A.	Total No. of Equity Shareholders			26,238			
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. The Company has allotted 3,09,141 Equity shares of face value of Rs. 2/- each at a price of Rs. 186/- per equity share including premium of Rs. 184/- per equity share on preferential basis to Non-Promoters by infusion of Rs. 5.75 Crore on 18.07.2026.	3,09,141	Applied	Yes	Yes	Yes	No
	2. The Company has allotted 3,84,858 Equity shares of face value of Rs. 2/- each at a price of Rs. 186/- per equity share including premium of Rs. 184/- per equity share on preferential basis to National Asset Reconstruction Company Ltd, (Non-Promoter) on Conversion of 7.16 Crore existing loan in the Company on 18.07.2026.	3,84,858	Applied	Yes	Yes	Yes	No
	3. The Company has allotted 95,39,449 Warrant on preferential basis to Promoter group and non-promoter. Each Warrant shall be converted into Equity Shares of the Company at Rs. 186/- including	95,39,449	Applied	Yes	Yes	Yes	No



	premium of Rs. 184/- per share. Each Warrant shall be converted into 1 equity share of the Company within 18 months from the date of allotment as per the SEBI (ICDR) Regulations, 2018. The said Warrant has been allotted by infusion of Rs. 44.36 Crore (25% of the warrant value) by the Promoter Group and Non-promoter on 18.07.2026.						
	<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>	1. The Paid-up Share Capital of the Company amounting to Rs.16,96,87,844/- does not include Rs. 86,44,000/- received as Forfeited Shares amount. 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) 3. In view of the aforesaid allotment, the Paid-up Equity Share Capital of the Company stands increased from INR 16,82,99,846/- to INR 16,96,87,844/-. Consequently, the Paid-up Capital composition stands as follows as on 30.09.2026: (a) Pre-issue Equity Share Capital – INR 16,82,99,846/- (b) Equity Share Capital allotted – INR 13,87,998/- (c) Post-issue Equity Share Capital – <u>INR 16,96,87,844/-</u>

