



S.P. APPARELS LTD.



Regd. Office : 39-A, Extension Street, Kaikattipudur, AVINASHI - 641 654, Tamil Nadu, India.
Phone : +91-4296-714000 E-mail : spindia@s-p-apparels.com
Web : www.s-p-apparels.com CIN No.: L18101TZ2005PLC012295

January 12, 2026

Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

Scrip Code: 540048

National Stock Exchange of India Limited
'Exchange Plaza',
Bandra-Kurla Complex, Bandra (East),
Mumbai – 400 051.

Symbol: SPAL

Dear Sirs,

Sub: Reconciliation of Share Capital Audit Report under Regulation 76 of SEBI (Depositories and Participants) Regulations, 2018.

Pursuant to Regulation 76 of SEBI (Depositories and Participants) Regulations, 2018 please find enclosed herewith the Reconciliation of Share Capital Audit Report for the quarter ended December 31, 2025, on the reconciliation of capital issued, listed and capital held in dematerialized form etc. issued by Company Secretary in Practice.

Kindly take note of the same.

Thanking You,

For S.P.Apparels Limited

K.Vinodhini

Company Secretary and Compliance Officer

Encl: As above

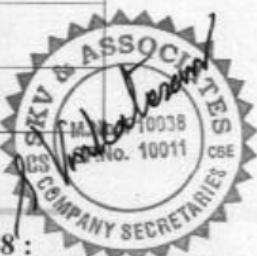
SKV & ASSOCIATES
COMPANY SECRETARIES

RECONCILIATION OF SHARE CAPITAL AUDIT REPORT

(Pursuant to Regulation 76 of the SEBI (Depositories and Participants) Regulations 2018

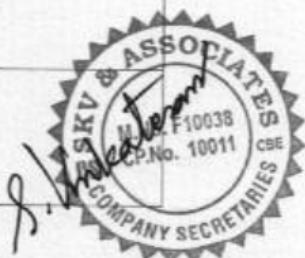
1	For the Quarter Ended	31.12.2025	
2	ISIN	INE212I01016	
3	Face Value	Rs.10/-	
4	Name of the Company	S.P.APPARELS LIMITED (L18101TZ2005PLC012295)	
5	Registered Office Address	39-A, EXTENSION STREET, KAIKATTIPUDUR, AVINASHI 641654, TIRUPUR DISTRICT.	
6	Correspondence Address	39-A, EXTENSION STREET, KAIKATTIPUDUR, AVINASHI 641654, TIRUPUR DISTRICT.	
7	Telephone & Fax Nos.	04296-714000	
8	Email address	csoffice@spapparels.com	
9	Names of the Stock Exchanges where the company's securities are listed:	BSE Limited National Stock Exchange of India Limited (NSE)	
10	Issued Capital (No of shares)	25092600 – Equity	
11	Listed Capital (Exchange-wise) (as per company record)		
	Name of the Stock Exchange	Number of Shares	% of Issued Capital
	National Stock Exchange of India Limited(NSE)	25092600	100
	BSE Limited	25092600	100
12	Held in dematerialised form in CDSL	Number of Shares	% of Issued Capital
		2344702	9.34
13	Held in dematerialised form in NSDL	22747898	90.66

27-A, 2nd Floor, Manis Colony, Ram Nagar, Coimbatore-641 009: 9543777888 :
csskvassociates@gmail.com



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14	Physical			0	0
15	Total No. of shares (12+13+14)			25092600	100.00
16	Reasons for difference if any, between (10 & 11), (10 & 15), (11 & 15): - Nil				
	Difference between 10 & 11 - NIL and 10 & 15 - Nil				
17	Certifying the details of changes in share capital during the quarter under consideration as per Table below:				
	Particulars*	No. of Shares	Applied for listing	Listed on Stock Exchanges (Specify Names)	Whether intimated to CDSL
	Nil				Whether intimated to NSDL
	In-Prin. Appr. pending for SE (Specify Names)				
	*Rights, Bonus, Preferential Issue, ESOPs, Amalgamation, Conversion, Buyback, Capital Reduction, Forfeiture, Any other (to specify).				
18	Register of Members is updated (Yes / No) if not, updated up to which date			Yes	
19	Reference of previous quarter with regards to Excess dematerialised shares, if any			Not Applicable	
20	Has the company resolved the matter mentioned Above in point no.19 in the current quarter? If not, reason why?			Not Applicable	
21	Mentioned 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:				
	Demat requests	No. of requests	No. of shares	Reasons for delay	
	Confirmed after 21 Days	NIL	---	---	
	Pending for more than 21 days	NIL	---	---	
22	Name, Telephone & Fax No. of the Compliance Officer of the Co.		Ms. K. Vinodhini ACS Company Secretary and Compliance Officer Ph. No. : 04296 714013		

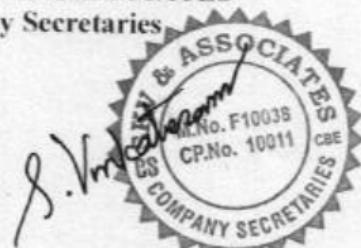


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SKV & ASSOCIATES
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23	Name Address, Tel. & Fax No., Regn. no. of the Company Secretary in Practice	S.Venkatesan, Partner (CP.No:10011) SKV & ASSOCIATES Company Secretaries 27-A, 2nd Floor, Manis Colony, Ram Nagar, Coimbatore 641009. 0422-4204441 csskvassociates@gmail.com
24	Appointment of common agency for share registry work. If yes name & address	Yes MUFG INTIME INDIA PRIVATE LIMITED Coimbatore Branch, Surya, 35, Mayflower Avenue, Behind Senthil Nagar, Sowripalayam Road, Coimbatore – 641 028 Phone No. 0422 2314792
25	Any other detail that the Company Secretary in Practice may like to provide (e.g. BIFR Company, delisting from SE, company changed its name etc.)	Nil

For SKV & ASSOCIATES
Company Secretaries



Date: 05.01.2026

S.VENKATESAN (Partner)

Place: Coimbatore

(M.No. F10038, CP.No.10011)

UDIN No. F010038G003133015