



# 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



April 13, 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 March 31, 2026, 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**

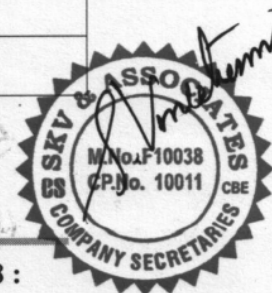
**Company Secretary and Compliance Officer**

**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)**

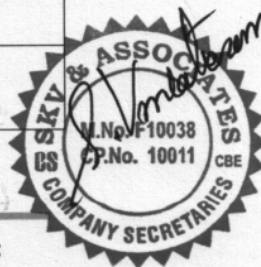
1	For the Quarter Ended	31.03.2026	
2	ISIN	INE212101016 - Equity	
3	Face Value	Rs.10/-	
4	Name of the Company	S.P.APPARELS LIMITED (L18101TZ2005PLC012295)	
5	Registered Office Address	39-A, EXTENSION STREET, KAIKATTIPUDUR, AVINASHI 641654, TIRUPUR DISTRICT.	
6	Correspondence Address	39-A, EXTENSION STREET, 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)	25138883 – 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	99.82
	BSE Limited	25092600	99.82
		Number of Shares	% of Issued Capital
12	Held in dematerialised form in CDSL	2395617	9.53
13	Held in dematerialised form in NSDL	22696983	90.29



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

# SKV & ASSOCIATES COMPANY SECRETARIES

14	Physical	46283	0.18
15	Total No. of shares (12+13+14)	25138883	100.00
16	<p>Reasons for difference if any, between (10 &amp; 11): The difference of <b>46,283 equity shares</b> represents shares allotted under the ESOP Scheme on <b>02.03.2026</b>. The Company has applied for listing and trading approval with NSE and BSE on <b>27.03.2026</b> and <b>30.03.2026</b>, respectively. However, such approval was <b>pending as on 31.03.2026</b>, and hence these shares were not forming part of the listed capital as on that date.</p> <p><b>(10 &amp; 15):</b> There is no difference. The balance of <b>46,283 equity shares</b> reflected under the "Physical" category represents shares allotted under the ESOP Scheme on <b>02.03.2026</b>, which were credited in dematerialised form under a <b>temporary ISIN (IN8212101015)</b> pursuant to corporate action filed with the depositories. As these shares were pending listing and trading approval as on <b>31.03.2026</b>, they were not reflected in the depository (NSDL/CDSL) balances of the main ISIN and have been considered under the "Physical" category for reconciliation purposes.</p> <p><b>(11 &amp; 15):</b> The difference of <b>46,283 equity shares</b> represents shares allotted under the ESOP Scheme on <b>02.03.2026</b>, which were pending listing and trading approval as on <b>31.03.2026</b>. These shares were held in dematerialised form under a <b>temporary ISIN (IN8212101015)</b> and were not part of the listed capital as on the said date.</p>		
	Difference between 10 & 11 - <b>46283</b> and 10 & 15 - <b>NIL</b>		
17	Certifying the details of changes in share capital during the quarter under consideration as per Table below:		
	Particulars*	No. of Shares	Applied / Not applied for listing
	ESOP	46,283	<p>Applied for listing on 27.03.2026 with NSE &amp; on 30.03.2026 with BSE. Listing approvals are given by BSE &amp; NSE vide their letter dated 30.03.2026 &amp; trading was allowed w.e.f. 01.04.2026.</p>
			<p>Listed on Stock Exchanges (Specify Names)</p> <p style="text-align: center;">NO</p> <p>Trading was allowed w.e.f. 01.04.2026.</p>
			<p>Whether intimated to CDSL</p> <p style="text-align: center;">YES</p>
			<p>Whether intimated to NSDL</p> <p style="text-align: center;">YES</p>
			<p>In-Prin. Appr. pending for SE</p> <p style="text-align: center;">NO</p> <p>In-principal approval already obtained for ESOP Scheme</p>
	*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	



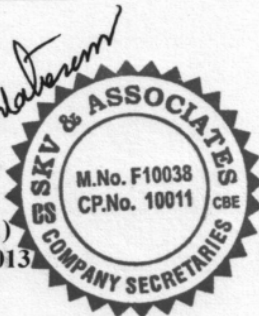
# SKV & ASSOCIATES COMPANY SECRETARIES

19	Reference of previous quarter with regards to Excess dematerialised shares, if any	<b>Not Applicable</b>		
20	Has the company resolved the matter mentioned Above in point no.19 in the current quarter? If not, reason why?	<b>Not Applicable</b>		
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	<b>NIL</b>	---	---
	Pending for more than 21 days	<b>NIL</b>	---	---
22	Name, Telephone & Fax No. of the Compliance Officer of the Co.	<b>Ms. K.Vinodhini ACS</b> <b>Company Secretary and</b> <b>Compliance Officer</b> <b>Ph. No. : 04296 714013</b>		
23	Name Address, Tel. & Fax No., Regn. no. of the Company Secretary in Practice	<b>S.Venkatesan, Partner (CP.No:10011)</b> <b>SKV &amp; ASSOCIATES</b> <b>Company Secretaries</b> <b>27-A, 2<sup>nd</sup> Floor, Manis Colony, Ram Nagar,</b> <b>Coimbatore 641009.</b> <b>0422-4204441 <a href="mailto:csskvassociates@gmail.com">csskvassociates@gmail.com</a></b>		
24	Appointment of common agency for share registry work. If yes name & address	<b>Yes</b> <b>MUFG INTIME INDIA PRIVATE LIMITED</b> <b>Coimbatore Branch,</b> <b>Surya, 35, Mayflower Avenue,</b> <b>Behind Senthil Nagar, Sowripalayam Road,</b> <b>Coimbatore – 641 028</b> <b>Phone No. 0422 2314792</b>		
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		

Date: 09.04.2026  
Place: Coimbatore

For SKV & ASSOCIATES  
Company Secretaries

*S. Venkatesan*  
**S.VENKATESAN (Partner)**  
**(M.No. F10038, CP.No.10011)**  
**UDIN No. F010038H000051013**



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