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

11th August 2026

The Listing Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.
Scrip Code: 540048

The Listing Department
National Stock Exchange of India Limited
'Exchange Plaza',
Bandra-Kurla Complex, Bandra (East),
Mumbai – 400 051.
Symbol: SPAL

Dear Sirs,

Sub: Outcome of the Board Meeting

Pursuant to Regulation 30 read with Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") we wish to inform you that Board of Directors of the Company at their Meeting held on 11th August 2026, have approved the following:

1. Financial Results: Standalone and Consolidated un-audited Financial Results of the Company for the Quarter ended 30.06.2026.

We are attaching herewith the Certified True Copies of the aforesaid Results along with the Limited Review Report issued by the Statutory Auditors of the Company.

2. Recommendation of Final Dividend: The Board has recommended a final dividend of Rs.3.00 per Share (30%) on the face value of Rs.10/- each for the financial year ended 31.03.2026. The dividend will be paid within 30 days from the date of Annual General Meeting and the record date for purpose of dividend is 04.09.2026

3. Sub-division/split of Shares along with alteration of Memorandum of Association of the Company: Sub-division/split of the existing 1 (one) equity share of the Company having face value of Rs. 10/- (Rupees Ten only) each fully paid- up, into 5 (five) equity shares having face value of Rs. 2/- (Rupees Two only) each, fully paid- up, by alteration of Capital Clause of the Memorandum of Association of the Company, subject to approval of the shareholders in the ensuing 21st Annual General Meeting of the Company and such other regulatory / Statutory approvals as may be necessary and the rational behind the said split is to encourage participation of small investors by making it more affordable & consequently enhance liquidity of the Company's equity share.

The Record Date for the purpose of the sub-division/split of equity shares shall be decided after taking aforesaid approval of the shareholders of the Company and the same will be intimated in due course.

The altered Capital Clause of the Memorandum of Association of the Company in lieu of the said sub-division/split of shares, subject to approval of the shareholders in the ensuing 21st Annual General Meeting of the Company and such other regulatory / Statutory approvals as may be necessary, shall be read as follows:

"The Authorized Share Capital of the Company is Rs. 47,25,00,000/- (Rupees Forty-Seven Crores and Twenty Five Lakh) divided into 23,62,50,000 (Twenty Three Crores Sixty Two Lakh and Fifty Thousand Shares) Equity Shares of face value of Rs. 2/- (Rupees Two only) each"

The detailed disclosure for above as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026 is given as Annexure-I.

4. Alteration of SPAL Employee Stock Option Plan 2024 & its Scheme A & B: The Board based on the recommendations of the Nomination and Remuneration Committee at its meeting held on August 11, 2026 has approved the alteration in the SPAL Employee Stock Option Plan 2024 & its Scheme A & B due to sub-division/split of the existing equity shares, Subject to approval of the shareholders in the ensuing 21st Annual General Meeting of the Company and such other regulatory / Statutory approvals as may be necessary.

5. Book Closure Date: Register of Members and share transfer books of the Company will remain closed from Tuesday 15.09.2026 to Monday 21.09.2026 (both day inclusive) for taking on record of the members of the Company for the purpose of 21st Annual General Meeting.

6. Cut-off date: The Board has fixed 14.09.2026 as the cut-off date for the purpose the eligibility of shareholders to vote by electronic means in the virtual AGM through remote e-voting.

7. Date of AGM: The 21st Annual General Meeting of the members of the Company will be held virtually on Monday, September 21, 2026.

Further the Outcome of the Board Meeting dt. 11.08.2026 is available on the Website of the Company https://www.s-p-apparels.com.

The Board Meeting Commenced at 1.00 PM and concluded at 03.40 PM.

Kindly take the above on your record.
Thank you,

For S.P. Apparels Limited,

K.Vinodhini
Company Secretary and Compliance Officer
Encl: As above

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

Annexure – A

Details as required form SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026.

1. Particulars pursuant to Regulation 30, Para A Part A of Schedule III in respect of the Sub division/Split of Shares of the Company, are as follows:

<table>
<tr><th>Particulars</th><th>Disclosures</th></tr>
<tr><td>split ratio</td><td>1:5 i.e., existing 1 (one) Equity Share of face value Rs. 10/- (Rupees Ten only) each, be sub-divided/split into 5 (five) Equity Shares having face value of Rs. 2/- (Rupees Two only) each, fully paid-up.</td></tr>
<tr><td>Rationale behind the split/consolidation;</td><td>To enhance the liquidity of Company's equity shares and to encourage participation of retail investors by making equity shares of the Company more affordable.</td></tr>
<tr><td>Pre and Post share capital - authorized, paid-up and subscribed</td><td>
<table>
<tr><th>Particulars</th><th colspan="2">Pre Sub-division/Split</th><th colspan="2">Post Sub-division/Split</th></tr>
<tr><td></td><td>No. of Equity Shares</td><td>Face Value (Rs.)</td><td>No. of Equity Shares</td><td>Face Value (Rs.)</td></tr>
<tr><td colspan="5">Authorized Share Capital</td></tr>
<tr><td>Equity</td><td>4,72,50,000</td><td>10</td><td>23,62,50,000</td><td>2</td></tr>
<tr><td colspan="5">Issued, Subscribed and Paid-up Share Capital</td></tr>
<tr><td>Equity</td><td>2,51,38,883</td><td>10</td><td>12,56,94,415</td><td>2</td></tr>
</table>
</td></tr>
<tr><td>Expected time of completion;</td><td>Tentatively within 2 (two) months from the date of approval of the Shareholders of the Company and any regulatory/ statutory approval, as may be required under applicable law.</td></tr>
<tr><td>Class of shares which are consolidated or subdivided;</td><td>Equity Shares having face value of Rs.10/- each, fully paid-up, ranking pari-passu</td></tr>
<tr><td>Number of shares of each class pre and post-split or consolidation;</td><td>Refer point no. 3 and 5 above.

Company has issued only one class of Equity Shares</td></tr>
<tr><td>Number of shareholders who did not get any shares in consolidation and their pre- consolidation shareholding.</td><td>Not Applicable</td></tr>
</table>

2. Particulars pursuant to Regulation 30, Para A Part A of Schedule III in respect of the Alteration of Memorandum of Association of the Company, are as follows:

Brief Details of the New Memorandum of Association ("MOA") Adopted as per the Companies Act, 2013.

Clause V of the Capital Clause of the Memorandum of Association of the Company alter as follows:

"The authorized share capital of the Company is Rs.47,25,00,000/- (Rupees Forty Seven Crores Twenty Five Lakhs Only) divided into 23,62,50,000 (Twenty Three Crores Sixty Two Lakhs Fifty Thousand) Equity Shares of Rs.2/- (Rupees Two only) each with power to increase or reduce the capital of the Company and to reclassify or divide the shares in the capital for the time being into several classes and to attach thereto respectively such preferential, cumulative, convertible, redeemable, qualified with special rights, privileges, conditions or restrictions as may be determined by or in accordance with the provisions of the Articles of Association of the Company for the time being in force, and to vary, modify, enlarge or abrogate any such rights, privileges or conditions in such manner as may be permitted by the Companies Act, 2013 or provided by the Articles of Association of the Company or the legislative provisions for the time being in force."