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S. M.GUPTA & CO.
COMPANY SECRETARIES
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: L40106DL1981PLC012228)** for the quarter ended 31st December, 2024 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: 16.01.2025

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: F00896F003696016

Annexure

1.	<i>For Quarter ended</i>	31 st December, 2024					
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: L40106DL1981PLC012228 (Formerly known as "Subhash Projects And Marketing Limited")					
5.	<i>Registered Office Address</i>	F-27/2, Okhla Industrial Area, Phase II, New Delhi – 110 020					
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) 3) The Calcutta Stock Exchange Ltd. (CSE)					
		<i>Number of shares</i>					
10.	<i>Issued Capital</i>	7,10,50,472	Equity Shares				
11.	<i>Listed Capital (Exchange-wise) (as per Company's records)</i>	7,10,50,472	Equity Shares				
			<i>% of Total capital</i>				
12.	<i>Held in Dematerialised form in CDSL</i>	1,24,02,273	17.45 %				
13.	<i>Held in Dematerialised form in NSDL</i>	5,55,59,720	78.20%				
14.	<i>Physical</i>	30,88,479*	4.35%				
15.	<i>Total No. of Shares (12+13+14)</i>	7,10,50,472	(As per RTA Certificate)				
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. appropending for SE (Specify Names)</i>
	1. Allotment of Equity Shares of the face value of Rs. 2/- each at a price of Rs. 215 per equity share (including premium of Rs. 213) on preferential basis to Promoter Group and non-	62,93,528	Applied	BSE & NSE	Yes	Yes	No



	promoters by infusion of Rs. 135.31 Crore.						
	2. Allotment of Equity Shares of the face value of Rs. 2/- each at a price of Rs. 215 per equity share (including premium of Rs. 213) on preferential basis to Promoters, Promoter Group and non-promoters on Conversion of their existing loan in the Company.	24,68,289	Applied	BSE & NSE	Yes	Yes	No
	3. Conversion of Warrants of Rs. 118.56 each into Equity Shares of face value of Rs. 2/- each, at a price of Rs. 118.56 per equity share including premium of Rs. 116.56 on preferential basis to non-promoters.	29,41,548	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.	Register of Members updated (Yes/No) If not, updated upto which date			Yes			
19.	Reference of previous quarter with regards to excess dematerialized shares, if any			Nil			
20.	Has the company resolved the matter mentioned in point no. 19 above in the current quarter? If not, reason why?			N. A.			
21.	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)						
	Total No. of Demat requests	No. of requests	No. of shares				



	<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	
25.	<i>Any other detail that the Auditor may like to provide (eg. BIFR Company, delisting from SE, company changed its name etc.)</i>	<p>1. The shares of the Company have been delisted from Delhi, Kanpur, Bangalore and Gauhati Stock Exchanges. Confirmation for delisting is still awaited from the Calcutta Stock Exchange.</p> <p>2. The proposal of the Company for shifting of the Registered Office of the Company from the "Union Territory of Delhi" to the State of "West Bengal" and accordingly alteration in Clause II of the Memorandum of Association of the Company, to the effect that the registered office of the Company will be shifted from F-27/2, Okhla Industrial Area Phase-II, New Delhi -110020 situated under the jurisdiction of the Registrar of Companies, "Delhi" to 22, Camac Street, Block-A, 3rd Floor, Kolkata-700016, situated under the jurisdiction of Registrar of Companies, Kolkata in the state of "West Bengal" subject to further approval of the Central Government and/or any other authority as may be prescribed from time to time was approved by the shareholders at the Extra Ordinary General Meeting held on 26.04.2024 and the same is under process.</p> <p>3. The Paid-up Share Capital of the Company amounting to Rs. 14,21,00,944/- does not include Rs. 86,44,000/- received as Forfeited Shares amount.</p> <p>4. The Authorised capital of the Company as on date stand as follows: Equity Capital – Rs. 40 Crores (F.V. Rs. 2 each) Preference Capital – Rs. 75 Crores (F.V. Rs. 100 each)</p> <p>5. The Board of Directors of the Company at its Meeting held on 24.10.2024, has considered and approved the following:</p> <p>i. Allotment of 62,93,528 Equity Shares of face value of Rs. 2/- each at a price of Rs. 215/- per equity share including premium of Rs. 213/- per equity share, on preferential basis to Promoter Group and non-promoters by infusion of Rs. 135.31 Crore.</p> <p>ii. Allotment of 24,68,289 Equity Shares of face value of Rs. 2/- each at a price of Rs. 215/- per equity share including premium of Rs. 213/- per equity share, on preferential basis to Promoter, Promoter Group and non-promoters on Conversion of their existing loan in the Company.</p>	



		<p>iii. Conversion of 29,41,548 Warrants of Rs. 118.56 each into 29,41,548 Equity Shares of face value of Rs. 2/- each, at a price of Rs. 118.56 per equity share including premium of Rs. 116.56 on preferential basis to non-promoters.</p> <p>iv. Allotment of 73,14,844 Warrants, at a price of Rs. 215/- per warrant on preferential basis to Promoter group and non-promoters. Each Warrant shall be converted into Equity Shares of the Company at Rs. 215/- including premium of Rs. 213/ per share. Each Warrant shall be converted into 1 equity share of the Company within 18 months from the allotment as per the SEBI (ICDR) Regulations, 2018. The said Warrants have been allotted by infusion of Rs. 39.32 Crore (25% of the warrant value) by the Promoter Group and Non-promoters. The balance 75% shall be infused at the time of conversion of warrants into Equity Shares of the Company.</p> <p>7. In view of the aforesaid allotments, the Paid-up Equity Share Capital of the Company stands increased from INR 11,86,94,214/- to INR 14,21,00,944/-. Consequently, the Paid-up Capital composition stands as follows as on 31.12.2024:</p> <p>(a) Pre-issue Equity Share Capital – INR 11,86,94,214/- (b) Equity Share Capital allotted – INR 2,34,06,730/- (c) Post-issue Equity Share Capital –INR 14,21,00,944/-</p> <p>8. *29,41,548 warrants have been converted into equity shares vide board meeting dated 24/10/2024 and the Corporate Action for the same is under process.</p>
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