S P APPARELS LIMITED
CIN: L18101TZ2005PLC012295
Regd. Office.: 39-A, Extension Street, Kaikattipudur,
Avinashi – 641654, Tirupur, Tamil Nadu
Phone: +91 4296 304000 Fax: +91 4296 304280
Web: www.s-p-apparels.com Email: csoffice@spapparels.com

NOTICE FOR POSTAL BALLOT /ELECTRONIC VOTING (e-Voting)

[Pursuant to Sections 108 & 110 of the Companies Act, 2013 read with Rule 20 and 22 of the Companies (Management and Administration) Rules, 2014]

Dear Shareholder(s),

NOTICE is hereby given pursuant to Sections 108, 110 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), read with Rule 20 and 22 of the Companies (Management and Administration) Rules, 2014 ("the Rules") (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), read with the General Circular No. 3/2025 dated September 22, 2025 and other relevant circular(s) issued by the Ministry of Corporate Affairs ("MCA") from time to time (hereinafter collectively referred to as "MCA Circulars"), Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), Secretarial Standard – 2 ("SS-2") on General Meetings issued by the Institute of Company Secretaries of India and subject to other applicable laws, rules and regulations, if any, S P Apparels Limited ("the Company") hereby seeks your approval for the special business as considered in the Resolution appended below through Postal Ballot by way of voting through electronic means ("Remote E-Voting").

A statement pursuant to Section 102 and other applicable provisions, if any, of the Act, pertaining to the Resolution appended below setting out the material facts and reasons thereof, is appended to this Postal Ballot Notice. This Postal Ballot Notice is also being placed on the website of the Company at www.s-p-apparels.com.

In compliance with the aforesaid MCA Circulars and pursuant to Section 110 of the Act read with the relevant rules made thereunder, this Postal Ballot Notice is being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company/ RTA / Depositories / Depository Participants and the communication of assent / dissent of the Members on the Resolution proposed will take place through the remote e-voting system only. If your e-mail address is not registered with the Company / RTA / Depositories / Depository Participants, please follow the process provided in the Notes, to receive this Postal Ballot Notice.

In compliance with the requirements of the MCA Circulars, hard copy of this Postal Ballot Notice along with Postal Ballot Forms and pre-paid business envelope will not be sent to the Shareholders and hence the Shareholders are requested to communicate their assent or dissent through remote e-voting system only.

Pursuant to Rule 22 (5) & (6) of the Rules, the Board of Directors of the Company at their meeting held on 14th November 2025, has appointed Sri M. D. Selvaraj, FCS, Managing Partner of MDS & Associates LLP, Company Secretaries, Coimbatore as the Scrutinizer to conduct the Postal Ballot through remote e-voting process in a fair and transparent manner and for ascertaining the requisite majority.

The Company has engaged the services of MUFG Intime India Private Limited ("MIIPL") to provide remote e-voting facility to the Members of the Company through their website at https://instavote.linkintime.co.in. Please refer to the instructions for e-voting given hereinafter the proposed Resolution, to cast votes through electronic voting means.

The remote e-voting period commences from 9.00 AM (India Standard Time ['IST']) on Friday, 28th November 2025 and ends at 5.00 PM (IST) on Saturday, 27th December 2025. Members are requested to read the instructions carefully while expressing their assent or dissent and cast votes via remote e-voting facility by not later than 5.00 PM (IST) on Saturday, 27th December 2025.

The Scrutinizer shall submit his report to the Chairman and Managing Director of the Company, or any other person authorized by him upon completion of the scrutiny of the votes cast through remote e-voting. The results of the Postal Ballot e-voting will be announced within 2 working days from the conclusion of the e-voting and the same shall be displayed on the website of the Company at www.s-p-apparels.com, and on website of MIIPL and the same will be communicated to BSE Limited (BSE) and the National Stock Exchange of India Limited (NSE), being the stock exchanges where the equity shares of the Company are listed.

In the event, the Resolution as set out under Item No. 1 below, is assented by the requisite majority of the Members by means of the Postal Ballot process, it shall be deemed to have been duly passed as a Special Resolution at the General Meeting of the Company and it shall be deemed to have been passed on Saturday, 27th December 2025, being the last date specified by the Company for e-voting.

The Resolution for the purpose as stated herein below are proposed to be passed by Postal Ballot/ remote e-voting:

SPECIAL BUSINESS

1. **Approval for the appointment of Sri. Srinivas Chidambaram (DIN: 00514665) as a Non-Executive Independent Director of the Company.**

To consider and if thought fit, to pass the following resolution as a **Special Resolution:**

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152, 160, Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with the Companies (Appointment and Qualification of Directors) Rules, 2014 and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") (including any statutory modification(s) or re-enactment thereof for the time being in force) and the Articles of Association of the Company and upon the recommendation of the Nomination and Remuneration Committee and the Board of Directors, Sri. Srinivas Chidambaram (DIN: 00514665), who was appointed as an Additional Director in terms of Section 161(1) of the Act on 12th November 2025 and who has submitted a declaration that he meets the criteria of independence under Section 149(6) of the Act and Regulation 16(1) (b) of the Listing Regulations and whose name is included in the databank as required under Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014 and who is eligible for appointment under the provisions of the Act and the Rules made thereunder and the Listing Regulations and in respect of whom the Company has received a Notice in writing under section 160 of the Act from a Member proposing his candidature for the office of Director, be and is hereby appointed as a Non-Executive Independent Director of the Company to hold such office for a first term of five (5) consecutive years with effect from 12th November 2025 to 11th November 2030 (both days inclusive), whose term shall not be subject to retirement by rotation.

RESOLVED FURTHER THAT the Board of Directors be and are hereby authorized to take all such steps as may be necessary and/or give such directions as may be necessary, proper or expedient, to give effect to the above resolution without being required to seek any further consent or approval of the members and the members shall be deemed to have given their approval thereto expressly by the authority of this resolution."

STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Item No. 1

Based on the evaluation and recommendation of the Nomination Remuneration Committee and being eligible for appointment as an Independent Director as per the criteria laid down under Section 149(6) of the Companies Act, 2013 ("the Act") read with Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Board of Directors of the Company at their Meeting held on 12th November 2025 has appointed Sri. Srinivas Chidambaram (DIN: 00514665) as an Additional Director of the Company in the capacity of Non-Executive Independent Director, with an intention to

appoint him as a Non-Executive Independent Director of the Company for the first term of five (5) consecutive years with effect from 12th November 2025 to 11th November 2030 (both days inclusive), subject to the approval of the members by means of special resolution.

Pursuant to Regulation 25(2A) of the Listing Regulations, the appointment of Sri. Srinivas Chidambaram (DIN: 00514665) as Non-Executive Independent Director of the Company effective from 12th November 2025 shall require approval of the members by means of passing of special resolution. Further, pursuant to Regulation 17(1C) of the Listing Regulations, the Company is required to obtain the approval of the members for appointment of a person on the Board of Directors at the next general meeting or within a time period of 3 months from the date of such appointment, whichever is earlier.

Sri. Srinivas Chidambaram is not disqualified from being appointed as Director in terms of Section 164 of the Act and is not debarred from holding the office of Director by virtue of any order of the Securities and Exchange Board of India ("SEBI") or any other such authority. He has given his consent to act as Director along with the declaration to the effect that he meets the criteria of independence as prescribed under the Act and the Listing Regulations and that his name is included in the databank of Independent Directors as required under Rule 6(3) of the Companies (Appointment and Qualification of Directors) Rules, 2014.

Sri. Srinivas Chidambaram holds a degree in Bachelor of Commerce from University of Kerala and become a member of Institute of Chartered Accountants of India in the year 1989. Sri. Srinivas Chidambaram has experience of more than 3 decades in diverse investment sectors namely healthcare, IT services, Fintech, manufacturing, financial services, consumer, automotive and infrastructure. Notable investments and exits include Reliance Infrastructure, SP Apparels, CEBBCO, Pipavav Defence, PNC Infratech, Vivimed Labs, and IHL. Further, he also has extensive Board and Audit Committee experience as a nominee Director on the Boards of Directors of various portfolio companies.

The Company has received a Notice in writing from a member under Section 160 of the Act, proposing his candidature for the office of Independent Director of the Company.

In the opinion of the Board, Sri. Srinivas Chidambaram fulfills the conditions as specified under the Act read with the Rules made thereunder and the Listing Regulations for his appointment as Independent Director of the Company and is also independent of the Management.

During the tenure of appointment, Sri. Srinivas Chidambaram shall not be liable to retire by rotation as provided under Section 152(6) of the Companies Act, 2013.

The Nomination and Remuneration Committee and the Board of Directors have reviewed/ evaluated the balance of skills, knowledge and experience on the Board and have identified the role and capabilities required of Independent Director and have considered that the appointment of Sri. Srinivas Chidambaram with his experience and expertise will be of immense value addition to the Company.

A copy of the draft Appointment Letter to be issued to Sri. Srinivas Chidambaram upon his appointment as Independent Director, containing the terms and conditions of such appointment, would be available to members for inspection at the Registered Office of the Company during the normal business hours on any business day without payment of fee.

The disclosures as required under Regulation 36 of the Listing Regulations and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India are furnished and form a part of this Notice.

Accordingly, the Board recommends the Special Resolution as set out in Item No:1 of the Notice, in relation to eligibility and appointment of Sri. Srinivas Chidambaram as Independent Director for a term of five (5) consecutive years, for approval by the Members of the Company.

Except Sri. Srinivas Chidambaram, being the appointee director, none of the other Directors and Key Managerial Personnel of the Company and their relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No. 1 of the Notice.

In terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Secretarial Standards on General Meetings, brief profile of the Directors, who are proposed to be appointed/ re-appointed, nature of their expertise in specific functional areas, other directorships and committee memberships, their shareholding and relationship with other Directors of the Company are given below:

Name of the Director	Sri. Srinivas Chidambaram
DIN	00514665
Date of Birth/Age	21st May 1966 / 59 years
Nationality	Indian
Date of appointment on the Board	12th November 2025
Qualification	Bachelor of Commerce, Chartered Accountant
Experience / Area of Expertise	Vast experience of more than 3 decades in the field of investment sectors.
No. of Shares held in the Company	Nil
Inter-se Relationship with other directors	No inter-se relationship with other Directors.
Board position held	Additional Director (Non-Executive Independent Director)
Terms of Appointment/ Re-appointment	As set out in Item No.1 of the Notice
Remuneration sought to be paid	As set out in Item No.1 of the Notice
Remuneration last drawn	Not Applicable

No. of Board Meetings attended during the year	1
List of Directorships held in other Companies	1. Financial Software and Systems Private Limited 2. Jacob Ballas India Private Limited
Details of Membership in Committees of Other Companies	Nil
Names of listed entities in which the person has resigned in the past three years	Nil

For S.P. APPARELS LIMITED

Place: Avinashi
Date: 14th November 2025

PERUMAL SUNDARARAJAN
CHAIRMAN AND MANAGING DIRECTOR
DIN: 00003380

NOTES:

1. Members may note that this Postal Ballot Notice has been placed on the Company's website www.s-p-apparels.com, on the website of BSE Limited and National Stock Exchange of India Limited, being the stock exchanges where the equity shares of the Company are listed and on the website of e-voting service provider and Registrar and Share Transfer Agent of the Company i.e., MUFG Intime India Private Limited at https://instavote.linkintime.co.in.
2. The Statement pursuant to Sections 102 and other applicable provisions of the Companies 2013 (the "Act") read with the Rules setting out all material facts relating to the resolution mentioned in this Postal Ballot Notice is annexed hereto.
3. The Notice is being sent only by email to all those Members of the Company, whose names appear in the Register of Members / List of Beneficial Owners as received from National Securities Depository Limited ("NSDL")/ Central Depository Services (India) Limited ("CDSL") as on Friday, 21st November 2025 ("Cut-off date") and who have registered their email address in respect of electronic holdings with the Depository through the concerned Depository Participants and in respect of physical holdings with the Company's Registrar and Share Transfer Agent, MUFG Intime India Private Limited ("RTA") in accordance with the provisions of the Companies Act, 2013, read with Rules made thereunder and the MCA Circulars.
4. In terms of the MCA Circulars, the Company will send this Notice in electronic form only and a hard copy of this Notice along with Postal Ballot forms and pre-paid business envelope will not be sent to the Shareholders for this Postal Ballot. Accordingly, the communication of the assent or dissent of the Members would take place through the remote e-voting system. Therefore, those Shareholders who have not yet registered their e-mail address are requested to get their e-mail address submitted by following the procedure given below:
   i. In light of the MCA Circulars, for remote e-voting for this Postal Ballot, the shareholders who have not submitted their email address and as a consequence to whom the Postal Ballot notice could not be served, may temporarily get their e-mail address registered with the Company's RTA, by submitting necessary request form(s) along with supporting documents. Post successful registration of the e-mail address, the Shareholder would get a soft copy of this Notice and the procedure for e-voting along with the user-id and the password to enable e-voting for this Postal Ballot. In case of any queries, Shareholders may write to the Company at csoffice@spapparels.com or may contact Instavote helpdesk by sending request at enotices@in.mpms.mufg.com.
   ii. It is clarified that for permanent submission of e-mail address, the Shareholders are however requested to register their email address, in respect of electronic holdings with the depository through the concerned depository participant(s) and in respect of physical holdings with the Company's Registrar and Share Transfer Agent, MUFG Intime India Private Limited, having its office at Surya, 35 Mayflower Avenue, behind Senthil Nagar, Sowripalayam Road, Coimbatore - 641028 (Tel: +91 422 2539835/36)), by following the due procedure.

iii. Those Shareholders who have already registered their e-mail address are requested to keep their e-mail address validated with their depository participant(s)/ the Company's RTA to enable serving of notices/ documents/ annual reports electronically to their e-mail address.

5. Any query/grievance may please be addressed to Smt. Vinodhini K, Company Secretary with respect to this Postal Ballot at Email ID: csoffice@spapparels.com or to RTA at coimbatore@linkintime.co.in.
6. Members are requested to carefully read the instructions while expressing their assent or dissent and to cast their vote(s) via e-voting by not later than 5:00 PM ("IST") on Saturday, 27th December 2025.
7. The voting rights of Members shall be in proportion to their share of the paid-up equity share capital of the Company as on the cut-off date. Further, a Member cannot exercise his/her vote by proxy on Postal Ballot.
8. As per the green initiatives taken by the Ministry of Corporate Affairs, the shareholders are advised to register/update their e-mail address with the Company/RTA in respect of shares held in physical form and with the concerned Depository Participant in respect of shares held in electronic form in order to enable the company to serve documents in electronic mode.

Instructions for Voting through electronic means:

i. In compliance with provisions of Sections 108, 110 and other applicable provisions, if any, of the Companies Act, 2013 read with Rules framed thereunder, Regulation 44 of the Listing Regulations, MCA Circulars and the Secretarial Standard on General Meetings (SS-2), the Company is pleased to provide remote e-voting facility to all its Members, to enable them to cast their vote electronically. The Company has engaged the services of MUFG Intime India Private Limited ("MIIPL") to provide remote e-voting facility to its Members.

ii. The voting period begins from 9.00 AM (IST) on Friday, 28th November 2025, and ends at 5.00 PM (IST) on Saturday, 27th December 2025. During this period, the shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date i.e., Friday, 21st November 2025, may cast their vote electronically. The e-voting module shall be disabled by MIIPL for voting after 5.00 PM (IST) on Saturday, 27th December 2025.

Remote e-Voting Instructions for Shareholders:

In terms of SEBI circular no. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants.

Shareholders are advised to update their mobile number and email Id correctly in their demat accounts to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Individual Shareholders holding securities in demat mode with NSDL

METHOD 1 - Individual Shareholders registered with NSDL IDeAS facility

Shareholders who have registered for NSDL IDeAS facility:

a) Visit URL: https://eservices.nsdl.com and click on "Beneficial Owner" icon under "Login".

b) Enter User ID and Password. Click on "Login"

c) After successful authentication, you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services.

d) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

OR

Shareholders who have not registered for NSDL IDeAS facility:

a) To register, visit URL: https://eservices.nsdl.com and select "Register Online for IDeAS Portal" or click on https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp

b) Proceed with updating the required fields.

c) Post successful registration, user will be provided with Login ID and password.

d) After successful login, you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services.

e) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

METHOD 2 - Individual Shareholders directly visiting the e-voting website of NSDL

a) Visit URL: https://www.evoting.nsdl.com

b) Click on the "Login" tab available under 'Shareholder/Member' section.

c) Enter User ID (i.e., your sixteen-digit demat account number held with NSDL), Password/OTP and a Verification Code as shown on the screen.

a) Post successful authentication, you will be re-directed to NSDL depository website wherein you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services.

b) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Individual Shareholders holding securities in demat mode with CDSL

METHOD 1 – Individual Shareholders registered with CDSL Easi/ Easiest facility

Shareholders who have registered/ opted for CDSL Easi/ Easiest facility:

a) Visit URL: https://web.cdslindia.com/myeasitoken/Home/Login or www.cdslindia.com.

b) Click on New System Myeasi Tab

c) Login with existing my easi username and password

d) After successful login, user will be able to see e-voting option. The evoting option will have links of e-voting service providers i.e., MUFG InTime, for voting during the remote e-voting period.

e) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

OR

Shareholders who have not registered for CDSL Easi/ Easiest facility:

a) To register, visit URL: https://web.cdslindia.com/myeasitoken/Registration/EasiRegistration / https://web.cdslindia.com/myeasitoken/Registration/EasiestRegistration

b) Proceed with updating the required fields.

c) Post registration, user will be provided username and password.

d) After successful login, user able to see e-voting menu.

e) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

METHOD 2 - Individual Shareholders directly visiting the e-voting website of CDSL

a) Visit URL: https://www.cdslindia.com

b) Go to e-voting tab.

c) Enter Demat Account Number (BO ID) and PAN No. and click on "Submit".

d) System will authenticate the user by sending OTP on registered Mobile and Email as recorded in Demat Account

e) After successful authentication, click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Individual Shareholders holding securities in demat mode with Depository Participant

Individual shareholders can also login using the login credentials of your demat account through your depository participant registered with NSDL / CDSL for e-voting facility.

a) Login to DP website

b) After Successful login, user shall navigate through "e-voting" option.

c) Click on e-voting option, user will be redirected to NSDL / CDSL Depository website after successful authentication, wherein user can see e-voting feature.

d) After successful authentication, click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Login method for shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode

Shareholders holding shares in physical mode / Non-Individual Shareholders holding securities

in demat mode as on the cut-off date for e-voting may register for InstaVote as under:

a) Visit URL: https://instavote.linkintime.co.in

Shareholders who have not registered for INSTAVOTE facility:

b) Click on **"Sign Up"** under 'SHARE HOLDER' tab and register with your following details:

A. User ID:
NSDL demat account – User ID is 8 Character DP ID followed by 8 Digit Client ID.
CDSL demat account – User ID is 16 Digit Beneficiary ID.
Shareholders holding shares in physical form – User ID is Event No + Folio Number registered with the Company.

B. PAN:
Enter your 10-digit Permanent Account Number (PAN)
(Shareholders who have not updated their PAN with the Depository Participant (DP)/ Company shall use the sequence number provided to you, if applicable.

C. DOB/DOI:
Enter the Date of Birth (DOB) / Date of Incorporation (DOI) (As recorded with your DP / Company - in DD/MM/YYYY format)

D. Bank Account Number:
Enter your Bank Account Number (last four digits), as recorded with your DP/Company.
Shareholders holding shares in **NSDL form, shall provide 'D' above*
***Shareholders holding shares in **physical form** but have not recorded 'C' and 'D', shall provide their Folio number in 'D' above*

- Set the password of your choice
  (The password should contain minimum 8 characters, at least one special Character (!#$&*), at least one numeral, at least one alphabet and at least one capital letter).
- Enter Image Verification (CAPTCHA) Code
- Click "Submit" (You have now registered on InstaVote).

Shareholders who have registered for INSTAVOTE facility:

c) Click on **"Login"** under 'SHARE HOLDER' tab.

A. User ID: Enter your User ID
B. Password: Enter your Password
C. Enter Image Verification (CAPTCHA) Code
D. Click "Submit"

d) Cast your vote electronically:

A. After successful login, you will be able to see the "Notification for e-voting".
B. Select 'View' icon.
C. E-voting page will appear.
D. Refer the Resolution description and cast your vote by selecting your desired option 'Favour / Against' (If you wish to view the entire Resolution details, click on the 'View Resolution' file link).
E. After selecting the desired option i.e. Favour / Against, click on 'Submit'.

A confirmation box will be displayed. If you wish to confirm your vote, click on 'Yes', else to change your vote, click on 'No' and accordingly modify your vote.

Guidelines for Institutional shareholders ("Custodian / Corporate Body/ Mutual Fund")

STEP 1 – Custodian / Corporate Body/ Mutual Fund Registration

a) Visit URL: https://instavote.linkintime.co.in
b) Click on **"Sign Up"** under "Custodian / Corporate Body/ Mutual Fund"
c) Fill up your entity details and submit the form.
d) A declaration form and organization ID is generated and sent to the Primary contact person email ID (which is filled at the time of sign up). The said form is to be signed by the Authorised Signatory, Director, Company Secretary of the entity & stamped and sent to insta.vote@linkintime.co.in.
e) Thereafter, Login credentials (User ID; Organisation ID; Password) is sent to Primary contact person's email ID. (You have now registered on InstaVote)

STEP 2 – Investor Mapping

a) Visit URL: https://instavote.linkintime.co.in and login with InstaVote Login credentials.
b) Click on **"Investor Mapping"** tab under the Menu Section
c) Map the Investor with the following details:
   A. 'Investor ID' –
      i. NSDL demat account – User ID is 8 Character DP ID followed by 8 Digit Client ID *i.e., IN00000012345678*
      ii. CDSL demat account – User ID is 16 Digit Beneficiary ID.
   B. 'Investor's Name - Enter Investor's Name as updated with DP.
   C. 'Investor PAN' - Enter your 10-digit PAN.
   D. 'Power of Attorney' - Attach Board resolution or Power of Attorney.

   **File Name for the Board resolution/ Power of Attorney shall be – DP ID and Client ID or* 16 Digit Beneficiary ID*. Further, Custodians and Mutual Funds shall also upload specimen signatures.*
   E. Click on Submit button. (The investor is now mapped with the Custodian / Corporate Body/ Mutual Fund Entity). The same can be viewed under the "Report Section".

STEP 3 – Voting through remote e-voting

The corporate shareholder can vote by two methods, during the remote e-voting period.

METHOD 1 - VOTES ENTRY

a) Visit URL: https://instavote.linkintime.co.in and login with InstaVote Login credentials.
b) Click on **"Votes Entry"** tab under the Menu section.
c) Enter the **"Event No."** for which you want to cast vote.

Event No. can be viewed on the home page of InstaVote under "On-going Events".

d) Enter **"16-digit Demat Account No."** for which you want to cast vote.
e) Refer the Resolution description and cast your vote by selecting your desired option 'Favour / Against' (If you wish to view the entire Resolution details, click on the 'View Resolution' file link).
f) After selecting the desired option i.e. Favour / Against, click on 'Submit'.
A confirmation box will be displayed. If you wish to confirm your vote, click on 'Yes', else to change your vote, click on 'No' and accordingly modify your vote.

OR

METHOD 2 - VOTES UPLOAD

a) Visit URL: https://instavote.linkintime.co.in and login with InstaVote Login credentials.
b) After successful login, you will be able to see the "Notification for e-voting".
c) Select **"View"** icon for **"Company's Name / Event number".**
d) E-voting page will appear.
e) Download sample vote file from **"Download Sample Vote File"** tab.
f) Cast your vote by selecting your desired option 'Favour / Against' in the sample vote file and upload the same under **"Upload Vote File"** option.
g) Click on 'Submit'. 'Data uploaded successfully' message will be displayed.
(Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently).

Helpdesk:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode facing any technical issue in login may contact INSTAVOTE helpdesk by sending a request at enotices@in.mpms.mufg.com or contact on: - Tel: 022 – 4918 6000.

Individual Shareholders holding securities in demat mode:

Individual Shareholders holding securities in demat mode may contact the respective helpdesk for any technical issues related to login through Depository i.e., NSDL and CDSL.

f) Login type	**g)** Helpdesk details
h) Individual Shareholders holding securities in demat mode with NSDL **i) Individual Shareholders holding securities in demat mode with CDSL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at : 022 - 4886 7000 Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33

j) Forgot Password:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both then the shareholder can use the "Forgot Password" option available on: https://instavote.linkintime.co.in

- Click on **"Login"** under 'SHARE HOLDER' tab.
- Click **"forgot password?"**
- Enter User ID, select Mode and Enter Image Verification code (CAPTCHA).
- Click on "SUBMIT".

In case shareholders have a valid email address, Password will be sent to his / her registered e-mail address. Shareholders can set the password of his/her choice by providing information about the particulars of the Security Question and Answer, PAN, DOB/DOI, Bank Account Number (last four digits) etc. The password should contain a minimum of 8 characters, at least one special character (!#$&), at least one numeral, at least one alphabet and at least one capital letter.*

User ID:

NSDL demat account – User ID is 8 Character DP ID followed by 8 Digit Client ID.
CDSL demat account – User ID is 16 Digit Beneficiary ID.
Shareholders holding shares in physical form – User ID is Event No + Folio Number registered with the Company.

In case Custodian / Corporate Body/ Mutual Fund has forgotten the USER ID [Login ID] or Password or both then the shareholder can use the "Forgot Password" option available on: https://instavote.linkintime.co.in

- Click on 'Login' under "Custodian / Corporate Body/ Mutual Fund" tab
- Click **"forgot password?"**
- Enter User ID, Organization ID and Enter Image Verification code (CAPTCHA).
- Click on "SUBMIT".

In case shareholders have a valid email address, Password will be sent to his / her registered e-mail address. Shareholders can set the password of his/her choice by providing information about the particulars of the Security Question and Answer, PAN, DOB/DOI etc. The password should contain a minimum of 8 characters, at least one special character (!#$&), at least one numeral, at least one alphabet and at least one capital letter.*

Individual Shareholders holding securities in demat mode with NSDL/ CDSL has forgotten the password:

Individual Shareholders holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both, then the Shareholders are advised to use Forget User ID and Forget Password option available at above mentioned depository/ depository participants website.

- ❖ It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- ❖ For shareholders/ members holding shares in physical form, the details can be used only for voting on the resolutions contained in this Notice.
- ❖ During the voting period, shareholders/ members can login any number of time till they have voted on the resolution(s) for a particular "Event".

VOTING RESULTS

1. The voting rights of shareholders shall be in proportion to their shares of the paid-up equity share capital of the Company as of the cut-off date Friday, 21st November 2025.
2. The Company has appointed Sri. M D Selvaraj, Managing Partner of MDS & Associates LLP, Company Secretaries, Coimbatore, as the Scrutinizer to scrutinise the remote e-voting in a fair and transparent manner and to ascertain the majority.
3. The Results shall be declared within 2 working days of the conclusion of the postal ballot and the same shall be placed on the website of the Company www.spapparels.com and the website of MIIPL and communicated to the BSE Limited (BSE) and the National Stock Exchange of India Limited (NSE), being the stock exchanges where the equity shares of the Company are listed.

For S.P. APPARELS LIMITED

Place: Avinashi
Date: 14th November 2025

PERUMAL SUNDARARAJAN
CHAIRMAN AND MANAGING DIRECTOR
DIN: 00003380