

11th November, 2025

To,
Head- Listing & Compliance
Metropolitan Stock Exchange of India Ltd. (MSE)
Vibgyor Towers, 4th floor,
Plot No C 62, G - Block, Opp. Trident Hotel,
BandraKurla Complex, Bandra (E),
Mumbai – 400 098, India

Sub: <u>Declaration on Unmodified Opinion for the Standalone and Consolidated UnAudited Financial</u>
<u>Results for the 2nd Quarter and half year ended 30th September, 2025 (MSE Scrip Code: SPMLINDIA)</u>

Dear Sirs,

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and Circular No. Cir/CFD/CMD/56/2016 dated May 27, 2016, we, hereby declare that except the Company's Registration as NBFC which RBI have been cancelled in earlier period due to non-fulfilment of requirement of Net owned Fund, M/s Maheshwari & Co., Chartered Accountants, Statutory auditors of the Company have issued an Limited Review Report with unmodified opinion on the unaudited Standalone and Consolidated Audited Financial Results for the 2nd Quarter and half year ended 30th September, 2025

Kindly take the above on record. Thanking you,

For SPML India Limited

(Nand Kishor Bhankhara)
Company Secretary & Compliance Officer