

SRL:SEC:SE:2025-26/40

October 13, 2025

National Stock Exchange of India Limited  
Exchange Plaza, 5<sup>th</sup> Floor  
Plot No. C/1, G-Block  
Bandra-Kurla Complex  
Bandra (East),  
Mumbai – 400 051  
**(Symbol: SPENCERS)**

BSE Limited  
Phiroze Jeejeebhoy Tower  
Dalal Street  
Mumbai – 400 001  
**(Scrip Code: 542337)**

Dear Sir/Madam,

**Sub: Reconciliation of Share Capital Audit Report for the quarter ended September 30, 2025**

In terms of Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018, we enclose herewith the Reconciliation of Share Capital Audit Report for the quarter ended September 30, 2025, issued by M/s. S. M. Gupta & Co., Company Secretaries.

You are requested to kindly take the aforementioned information on record and oblige.

Thanking you.

Yours faithfully,  
**For Spencer's Retail Limited**

**Navin Kumar Rathi**  
**Company Secretary & Compliance Officer**  
Enclosed: As above

**Spencer's Retail Limited**

Regd. Office: Duncan House, 31, Netaji Subhas Road, Kolkata-700 001  
Corp. Office: RPSG House, 2/4 Judges Court Road, Kolkata-700 027  
Tel: +91 33 2487 1091 Web: [www.spencersretail.com](http://www.spencersretail.com)  
CIN: L74999WB2017PLC219355

**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. SPENCER'S RETAIL LIMITED (CIN: L74999WB2017PLC219355)** having its Registered office at Duncan House, 31, Netaji Subhas Road, Kolkata- 700 001 for the quarter ended 30<sup>th</sup> September, 2025 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 3<sup>rd</sup> 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 are annexed hereto in the format as prescribed by SEBI 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 confirmed within the stipulated period.
- (4) There has been no change in the paid-up share capital of the company during the above quarter.

Place: Kolkata  
Date: 10.10.2025

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: F000896G001515266**

**Annexure**

|      |                                                                                                                                          |                                                                                                                                        |                                  |                                           |                           |                           |                                                            |
|------|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-------------------------------------------|---------------------------|---------------------------|------------------------------------------------------------|
| 1.   | For Quarter ended                                                                                                                        | 30 <sup>th</sup> September, 2025                                                                                                       |                                  |                                           |                           |                           |                                                            |
| 2.   | ISIN                                                                                                                                     | INE020801028                                                                                                                           |                                  |                                           |                           |                           |                                                            |
| 3.   | Face Value                                                                                                                               | Fully paid-up Equity Shares of Rs.5/- each<br><br>Fully paid-up Non-cumulative and Non-convertible Preference Shares of Rs. 100/- each |                                  |                                           |                           |                           |                                                            |
| 4.   | Name of the Company                                                                                                                      | <b>SPENCER'S RETAIL LIMITED</b><br><b>(CIN: L74999WB2017PLC219355)</b>                                                                 |                                  |                                           |                           |                           |                                                            |
| 5.   | Registered Office Address                                                                                                                | Duncan House, 31, Netaji Subhas Road, Kolkata-700 001                                                                                  |                                  |                                           |                           |                           |                                                            |
|      | Address where all or any Books of Accounts and papers are maintained                                                                     | RPSG HOUSE, 2/4 Judges Court Road, Kolkata-700 027                                                                                     |                                  |                                           |                           |                           |                                                            |
| 6.   | Correspondence Address                                                                                                                   | RPSG HOUSE, 2/4 Judges Court Road, Kolkata-700 027                                                                                     |                                  |                                           |                           |                           |                                                            |
| 7.   | Telephone & Fax Nos.                                                                                                                     | Tel No. - (033) 2487 1091                                                                                                              |                                  |                                           |                           |                           |                                                            |
| 8.   | Email Address                                                                                                                            | spencers.secretarial@rpsg.in                                                                                                           |                                  |                                           |                           |                           |                                                            |
| 9.   | Names of the Stock Exchanges where the Company's securities are listed                                                                   | 1) BSE Limited (BSE)<br>2) National Stock Exchange of India Limited (NSE)                                                              |                                  |                                           |                           |                           |                                                            |
|      |                                                                                                                                          | Number of shares                                                                                                                       |                                  |                                           |                           |                           |                                                            |
| 10.  | Issued Capital                                                                                                                           | 9,01,32,009                                                                                                                            |                                  | Equity Shares                             |                           |                           |                                                            |
|      |                                                                                                                                          | 5,00,000                                                                                                                               |                                  | Preference Shares                         |                           |                           |                                                            |
| 11.  | Listed Capital (Exchange-wise) (ISIN wise)                                                                                               | 9,01,32,009                                                                                                                            |                                  | Equity Shares of Rs. 5/- each             |                           |                           |                                                            |
|      |                                                                                                                                          |                                                                                                                                        |                                  | % of Total Capital                        |                           |                           |                                                            |
| 12.  | Held in Dematerialised form in CDSL                                                                                                      | 1,40,64,885                                                                                                                            |                                  | 15.60%                                    |                           |                           |                                                            |
| 13.  | Held in Dematerialised form in NSDL                                                                                                      | 7,54,24,088                                                                                                                            |                                  | 83.68%                                    |                           |                           |                                                            |
| 14.  | Physical                                                                                                                                 | 6,43,036                                                                                                                               |                                  | 0.72%                                     |                           |                           |                                                            |
| 15.  | Total No. of Shares (12+13+14)                                                                                                           | 9,01,32,009                                                                                                                            |                                  | (As per RTA Certificate)                  |                           |                           |                                                            |
| 15A. | Total No. of Equity Shareholders                                                                                                         | 51,293                                                                                                                                 |                                  |                                           |                           |                           |                                                            |
| 16.  | Reasons for difference, if any                                                                                                           | N.A.                                                                                                                                   |                                  |                                           |                           |                           |                                                            |
| 17.  | Certifying the details of changes in share capital during the quarter under consideration as per Table below: NO CHANGE IN SHARE CAPITAL |                                                                                                                                        |                                  |                                           |                           |                           |                                                            |
|      | Particulars*                                                                                                                             | No. of shares                                                                                                                          | Applied/ Not applied for Listing | Listed on Stock exchanges (Specify Names) | Whether intimated to CDSL | Whether intimated to NSDL | In-prin. appr pending from Stock Exchanges (Specify Names) |
|      | -----                                                                                                                                    | -----                                                                                                                                  | -----                            | -----                                     | -----                     | -----                     | -----                                                      |
|      | * Rights; Bonus, Preferential Issue, ESOPs, amalgamation, Conversion, Buyback, Capital Reduction, Forfeiture, any other (to specify)     |                                                                                                                                        |                                  |                                           |                           |                           |                                                            |



|     |                                                                                                                                                                                      |                                                      |                                                     |                                                                                                                                                                                                                                                                                            |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|-----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 18. | <i>Register of Members updated (Yes/No)<br/>If not, updated upto which date</i>                                                                                                      |                                                      |                                                     | Yes                                                                                                                                                                                                                                                                                        |
| 19. | <i>Reference of previous quarter with regards to excess dematerialized shares, if any</i>                                                                                            |                                                      |                                                     | Nil                                                                                                                                                                                                                                                                                        |
| 20. | <i>Has the company resolved the matter mentioned in point no. 19 above in the current quarter? If not, reason why?</i>                                                               |                                                      |                                                     | N.A.                                                                                                                                                                                                                                                                                       |
| 21. | <i>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)</i> |                                                      |                                                     |                                                                                                                                                                                                                                                                                            |
|     | <i>Type of Requests</i>                                                                                                                                                              | <i>Total No. of Requests confirmed after 21 days</i> | <i>Total No. of Requests pending beyond 21 days</i> | <i>Reasons for Delay in confirmation of requests</i>                                                                                                                                                                                                                                       |
|     | Nil                                                                                                                                                                                  | Nil                                                  | Nil                                                 | N.A.                                                                                                                                                                                                                                                                                       |
| 22. | <i>Name, Telephone &amp; Fax no. of the Compliance Officer of the Company</i>                                                                                                        |                                                      |                                                     | Mr. Navin Kumar Rathi<br>Company Secretary & Compliance Officer<br>Membership No.: ACS 35075<br>Tel No. - (033) 2487 1091                                                                                                                                                                  |
| 23. | <i>Name, Address, Telephone &amp; Fax no., Regn. no. of the Auditor</i>                                                                                                              |                                                      |                                                     | Mr. S. M. Gupta (CP – 2053)<br>M/s. S. M. Gupta & Co., Company Secretaries,<br>P-15, Bentinck Street, Kolkata – 700 001<br>Tel: (033) 2236 1385                                                                                                                                            |
| 24. | <i>Appointment of common agency for share registry work (if yes, name and address)</i>                                                                                               |                                                      |                                                     | MUFG Intime India Private Limited<br>(Formerly known as Link Intime India Private Limited)<br>Address -C 101, 1st Floor, 247 Park,<br>L B S Marg, Vikhroli West,<br>Mumbai – 400083<br>Tel: +91 22 49186270<br>Email Id - rnt.helpdesk@in.mpms.mufig.com<br>Website: www.in.mpms.mufig.com |
| 25. | <i>Any other detail that the Auditor may like to provide (eg. BIFR Company, delisting from Stock Exchange, company changed its name etc.)</i>                                        |                                                      |                                                     | 1. The aforesaid Preference Shares are not listed on any Stock Exchange.                                                                                                                                                                                                                   |

