TÜV AUSTRIA CERTIFIED

SUBAM

Packaging confidence

Ref: SUBAM/BSE/24/2026

Date: July 22, 2026

To,
The Manager (Listing),
BSE Limited,
P. J. Towers,
Dalal Street, Mumbai – 400001

Scrip Code – 544267

Ref: Email received from BSE having Ref. SOP-Review-dated- 30-06-2026

Subject: Clarification - Intimation of comments of the Board of Directors with respect to delay in filing of Related Party Transaction disclosure under Regulation 23(9) of SEBI Listing Regulations

With reference to regarding the above subject, we wish to state that the referred penalty amounted to Rs. 5,000/-, levied by BSE under Regulation 23(9) of the SEBI Listing Regulations due to a one-day delay in filing the Disclosure of Related Party Transactions for the half-year ended March 31, 2026, with the Stock Exchange(s) in XBRL mode.

The disclosure was required to be filed on May 26, 2026, i.e., the date of declaration of the financial results for FY 2025–26. However, due to technical and system-related issues, the Company could not upload the XBRL file within the prescribed timeline. The file was subsequently uploaded on May 27, 2026, and Board took note of the said delay and advised to strengthen the internal process for timely filing.

The Company is committed to ensuring timely compliance with all applicable regulatory requirements and to making all filings within the prescribed timelines going forward.

Kindly take the same on record and oblige.

Thanking You,

For Subam Papers Limited

T BALAKUMAR

Digitally signed by T BALAKUMAR
Date: 2026.07.22 19:07:17 +05'30'

SUBAM PAPERS LIMITED TIRUNELVELI

Managing Director
T. Balakumar
DIN: 00440500
Place: Vaduganpatti/ Tirunelveli

SUBAM PAPERS LIMITED

Reg. Off. S.F.No. 143-146, Vaduganpatti Village, Nadukallur to Tirunelveli, Tirunelveli Taluk. Tirunelveli - 627 010, Tamil Nadu, India.

Contact No: 9489926130, E-mail ID: finance@subampapers.com

Website: www.subampapers.com

CIN No : U21012TN2004PLC054403, GSTIN:33AAICS5376E1ZA

L21012TN2004PLC054403

cs@subampapers.com

From:	info@subampapers.com
Sent:	14 July 2026 09:14
To:	'bse.soplodr'
Cc:	'Accounts - Subam'
Subject:	RE: 544267-Fines as per SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 issued on July 11, 2023 and last updated on January 30,2026 (Chapter VII (A)-Penal Action for Non-Compliance)
Attachments:	20260711 SOP Fine Payment.pdf

Dear Sir/ Madam

With reference to below trail mail send here with Annexure 1 relating remittance particulars of SOP fine for your observation and taken on record.

Thanks & Regards
Poovalingam Nagarajan
Company Secretary/ Compliance officer
Subam Papers Limited
Tirunelveli - 627010

From: bse.soplodr [mailto:bse.soplodr@bseindia.com]
Sent: 30 June 2026 19:14
To: info@subampapers.com; accounts@subampapers.com; info@subampapers.com
Cc: bse.soplodr
Subject: 544267-Fines as per SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 issued on July 11, 2023 and last updated on January 30,2026 (Chapter VII (A)-Penal Action for Non-Compliance)

Ref.: SOP-Review-30/06/2026

To
The Company Secretary/Compliance Officer
Company Name: Subam Papers Ltd
Scrip Code: 544267

Dear Sir/Madam,

Sub: Fines as per SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 issued on July 11, 2023 and last updated on January 30,2026 (Chapter VII (A)-Penal Action for Non-Compliance).

The company is advised to refer to the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 issued on July 11, 2023 and last updated on January 30,2026 (hereinafter referred to as the 'SEBI SOP Master Circular') issued by Securities and Exchange Board of India (SEBI) with respect to penal actions prescribed for non-compliance of certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Standard Operating Procedure for suspension and revocation of trading of specified securities of listed entities.

The Exchange had also issued a guidance note regarding the provisions of the said SEBI circular which is disseminated on the Exchange website at the following link:
https://www.bseindia.com/downloads1/Guidance_Note_for_SEBI_SOP_Circular.pdf

In this regard it is observed that the company is non-compliant/late compliant with the following Regulations for the period mentioned below:

Applicable Regulation of SEBI (LODR) Regulations, 2015	Fine prescribed (*)	Fines levied for	Fine payable by the company (inclusive of GST @ 18 %) as on June 30,2026		
			Basic Fine	GST @ 18 %	Total Fine payable
Regulation 23 (9) Non-compliance with the requirement to disclose related party transactions in the format as specified and within the prescribed timeline.	Rs. 5,000/- per day till the date of compliance.	half year ended March 2026	5000	900	5900
		Total SOP Fine	**5000**	**900**	**5900**

Note: In case of Non-Compliance the fines will continued to be levied till the date of compliance.

The Company is therefore advised to note that as per the provisions of SEBI SOP Master Circular:

- The company is required to ensure compliance with above regulation and ensure to pay the aforesaid fines including GST **within 15 days** from the date of this letter/email, **failing which Exchange shall, initiate action related to freezing of the entire shareholding of the promoter in this entity as well as all other securities held in the demat account of the promoter.** The company is advised to bring the provisions of SEBI SOP Master Circular to the notice of promoter of the company.

- The company is also advised to ensure that the subject matter of non-compliance which has been identified and indicated by the Exchange and any subsequent action taken by the Exchange in this regard shall be placed before the Board of Directors of the company in its next meeting. Comments made by the board shall be duly informed to the Exchange for dissemination.

Yours faithfully

Harshad Naik
Manager
Listing Compliance

Reena Raphel
Manager
Listing Compliance

In case of any further queries please email the following ids:

Particulars	Email Id
Query on remittance	bse.soplodr@bseindia.com

Query on compliance	Harshad.Naik@bseindia.com

Company is requested to remit the fine amount to the following designated **VIRTUAL BANK ACCOUNT** of the Exchange:

Company Name	Subam Papers Ltd		
Account Name	**Bank Name & Branch**	**Virtual Bank Account No.***	**IFSC Code**
BSE Limited	ICICI Bank Ltd.- CMS Branch	BSER13459	ICIC0000104

Note: This bank account is specifically dedicated to SOP fine and Waiver fees only, Therefore, company is advised not to deposit/credit any amount payable other than SOP fines/penalties/waiver.

The company is required to submit fine remittance details in the following format given at Annexure I to Email id: bse.soplodr@bseindia.com

Annexure-I (On letterhead of the company)

Sub: Details of Payment of fines for Non-Compliance with Regulations of SEBI (LODR) Regulations, 2015.

Remittance details:

Scrip Code	Regulation & Quarter	Bank UTR number	Date of Payment	Amount paid	TDS deducted, if any	Net Amoun