



S.P.APPARELS LTD.



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Web : www.s-p-apparels.com CIN No.: L18101TZ2005PLC012295

February 12, 2026

The Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

The Listing Department
National Stock Exchange of India Limited
'Exchange Plaza',
Bandra-Kurla Complex, Bandra (East),
Mumbai – 400 051.

Scrip Code: 540048

Symbol: SPAL

Dear Sirs,

Sub: Financial Presentation

Please find enclosed herewith the copy of Financial Presentation for Q 3 & FY 26 results of the Company.

Kindly take the same on your records.

Thanking you,

For S.P.Apparels Limited,

K.Vinodhini
Company Secretary and Compliance Officer

Encl: As above



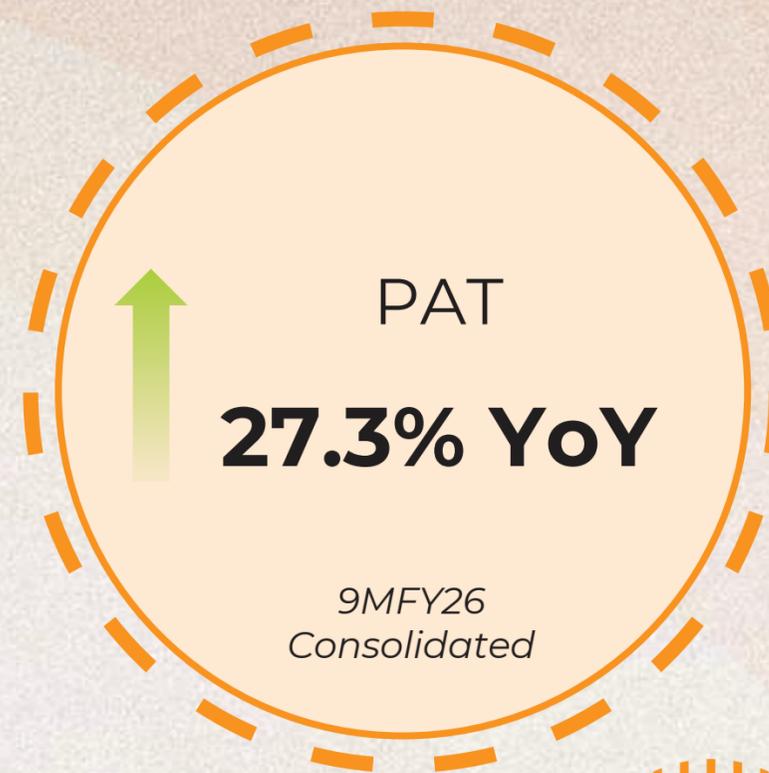
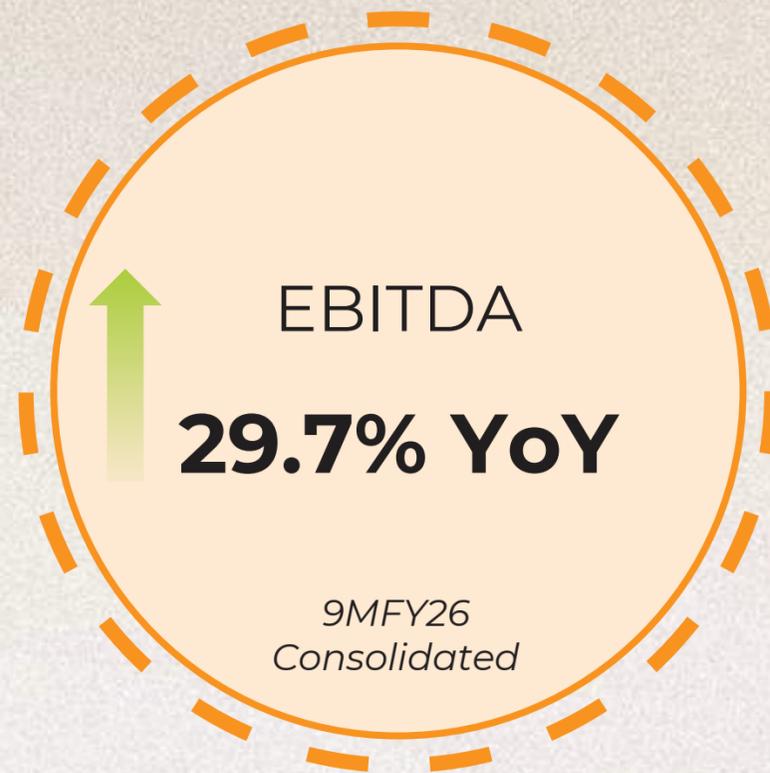
S.P. APPARELS Ltd.
Dressing the Future

S. P. APPARELS LIMITED

Dressing the Future...

Q3 & 9M FY26 | Investor Presentation





SPUK Division reported **Positive EBITDA of Rs. 18.7 Mn** during 9MFY26 vs loss of Rs. (17.2) Mn in 9MFY25

Retail Division continued to report **Positive EBITDA during the quarter**

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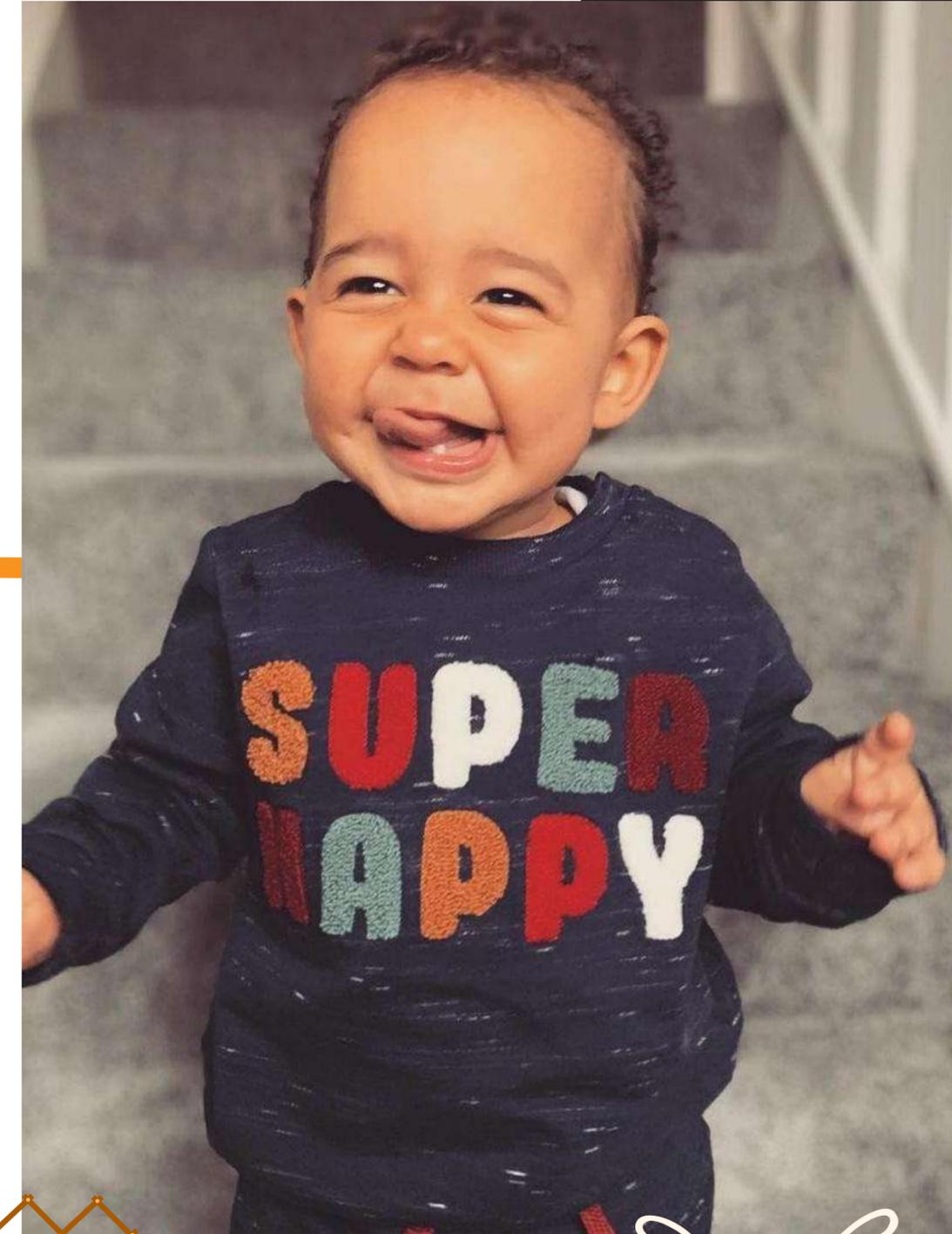




Quarter Highlights

Q3 & 9M FY26

Dressing the Future....



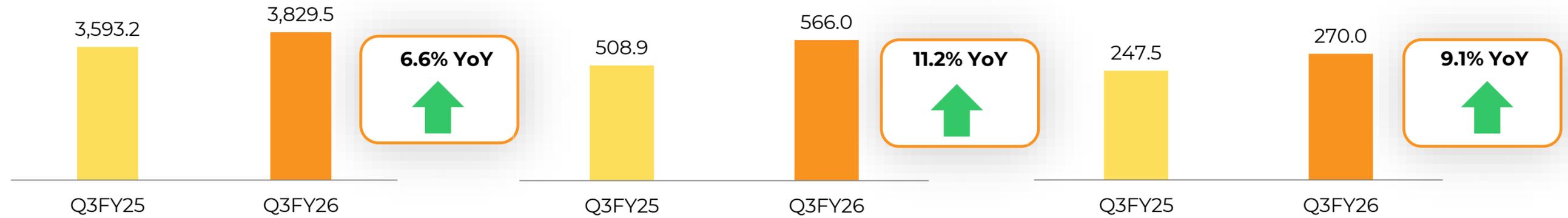
Q3 & 9M FY26: Consolidated Performance Highlights



Revenue from Operations (Rs. Mn)

EBITDA (Rs. Mn)

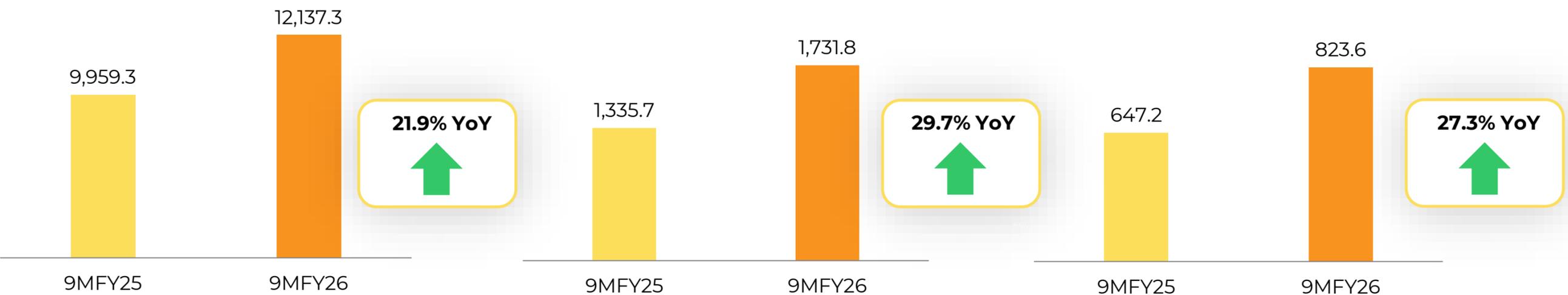
PAT (Rs. Mn)



Revenue from Operations (Rs. Mn)

EBITDA (Rs. Mn)

PAT (Rs. Mn)



Consolidated

Q3FY26

9MFY26

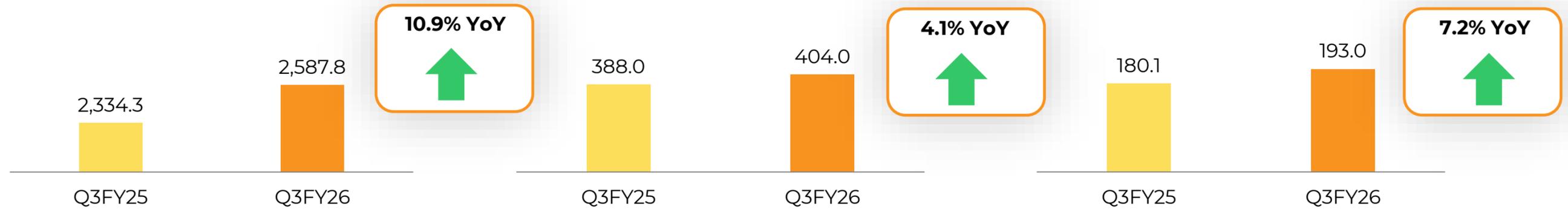
Q3 & 9M FY26: Standalone Performance Highlights



Adj. Operational Revenue (Rs. Mn)

Adj. EBITDA (Rs. Mn)

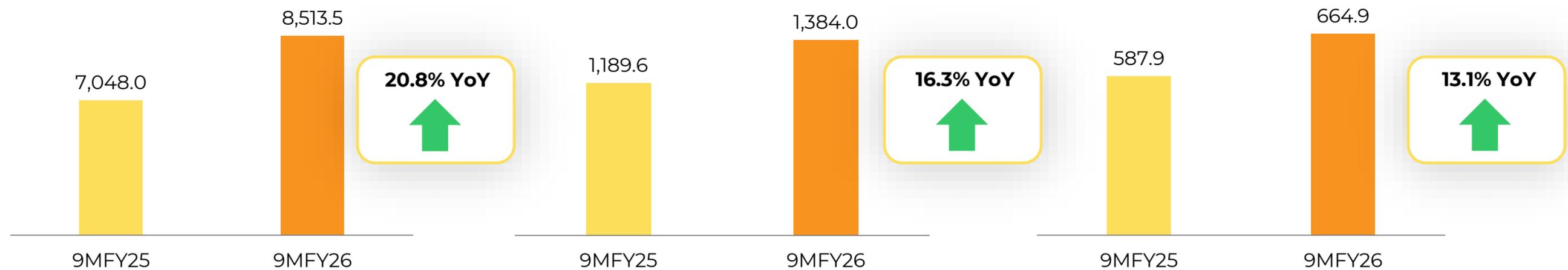
PAT (Rs. Mn)



Adj. Operational Revenue (Rs. Mn)

Adj. EBITDA (Rs. Mn)

PAT (Rs. Mn)



Standalone

Q3FY26

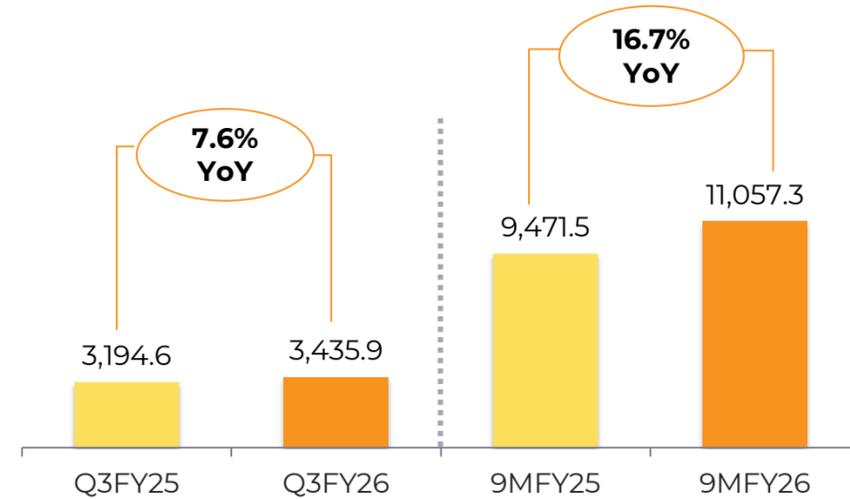
9MFY26

Segmental Highlights

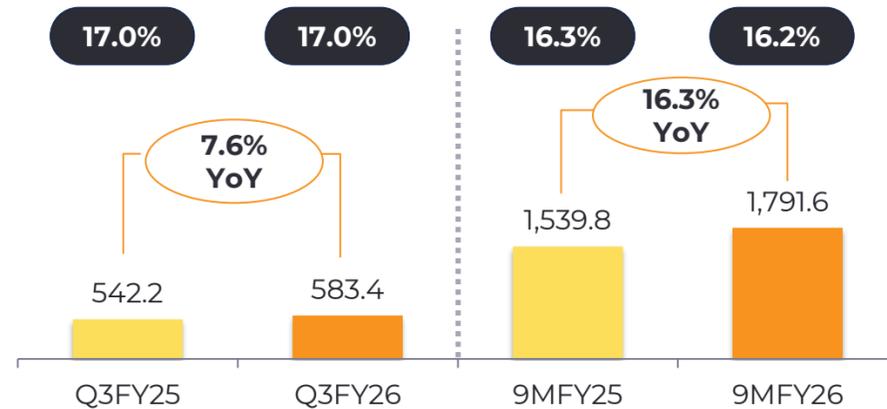


Garmenting Division¹

Adj. Operational Revenue (Rs. Mn)

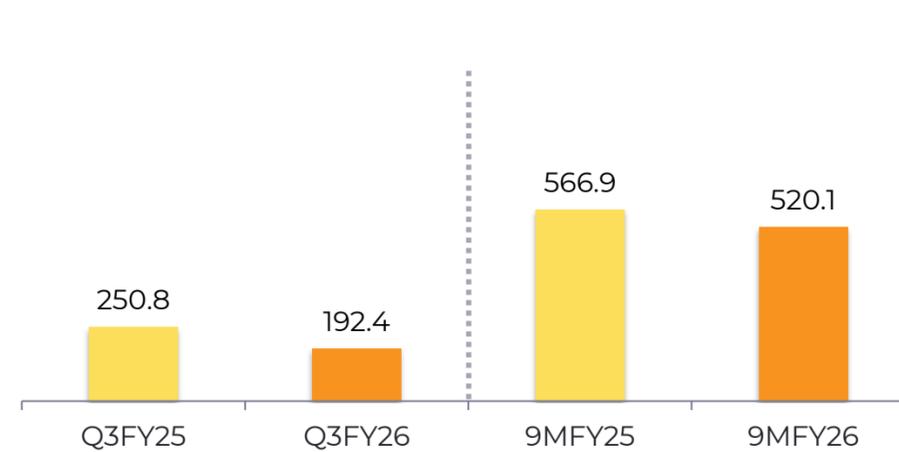


Adj. EBITDA (Rs. Mn) & Margin (%)

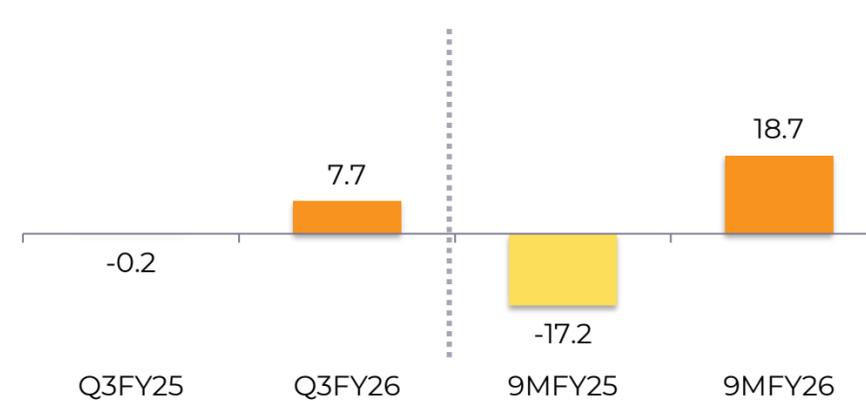


SPUK

Operational Revenue (Rs. Mn)

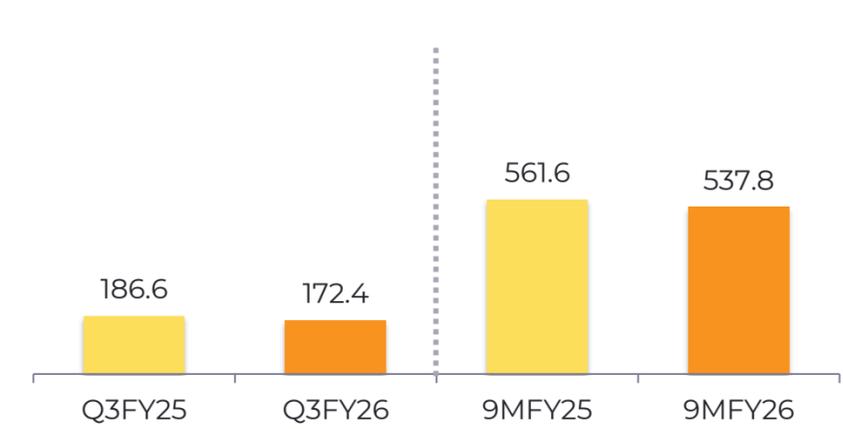


EBITDA (Rs. Mn)

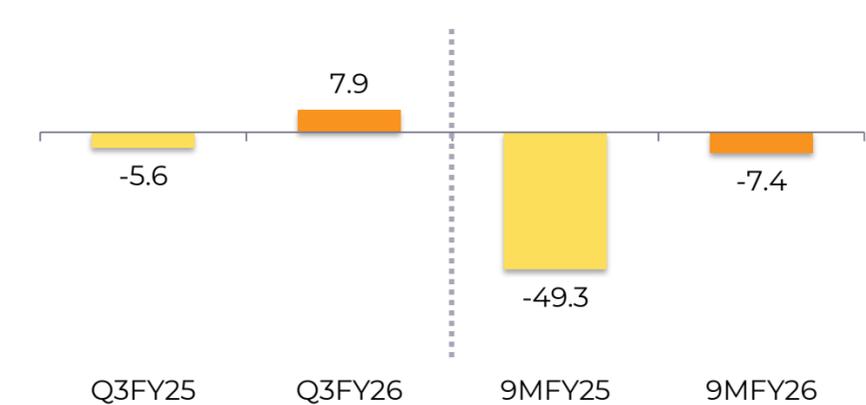


Retail

Operational Revenue (Rs. Mn)



EBITDA (Rs. Mn)

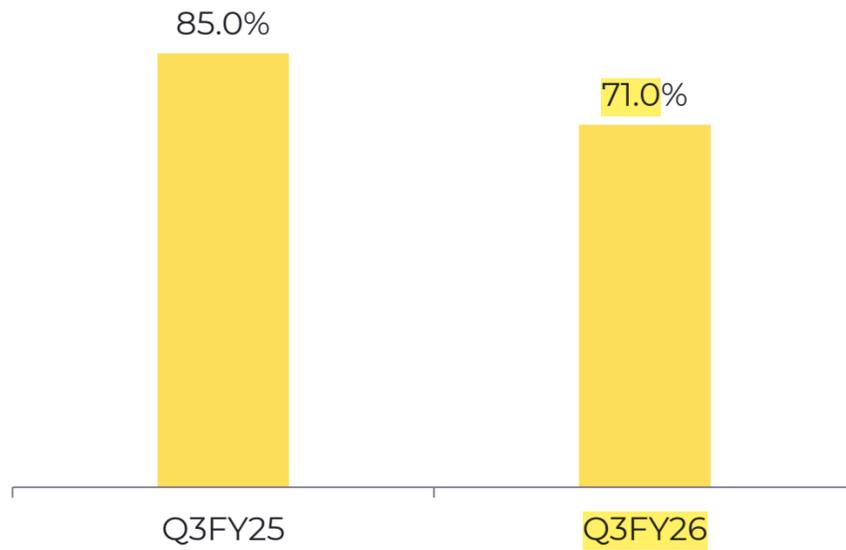


Notes:

1. Includes SPAL Garment Division, Sri Lanka Operations and Young Brand Apparels
2. Total revenues include realized gain on account of foreign exchange fluctuations (accounted in other income)
3. In addition to (1), EBITDA calculation excludes unrealised MTM gain / loss on account of foreign exchange fluctuations (accounted in other expenses)
4. Going forward Young Brand Apparel will be considered as the part of Garment Export Division

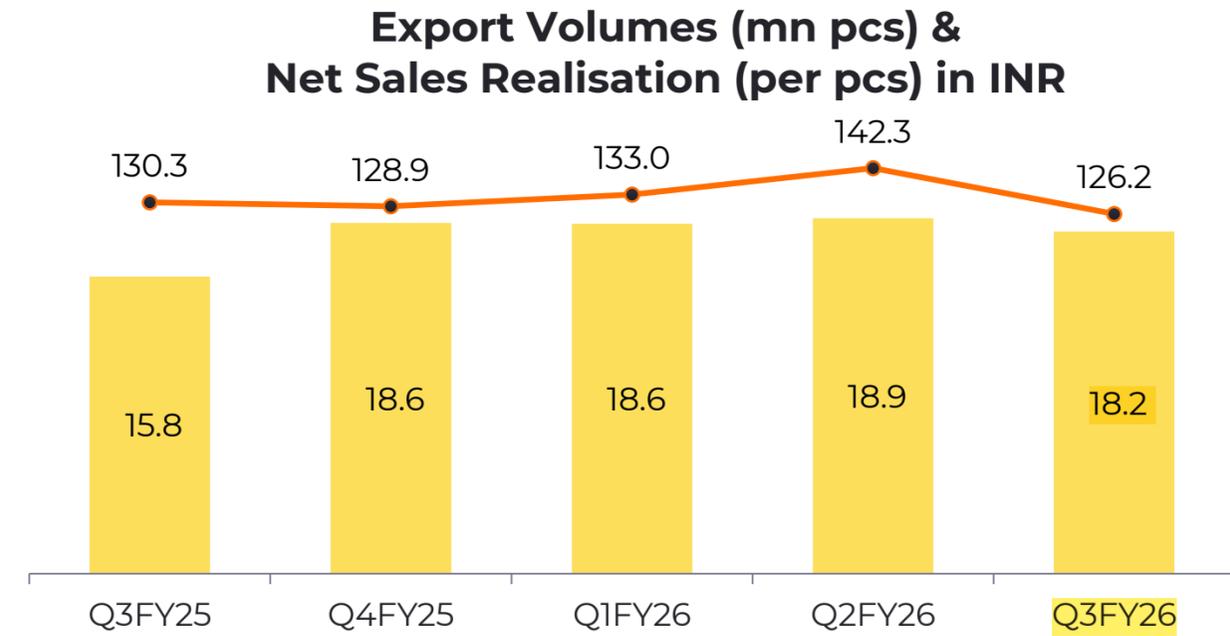


Capacity Utilization



Utilization declined in Q3FY26 because of the addition of new machines and impact of USA tariff

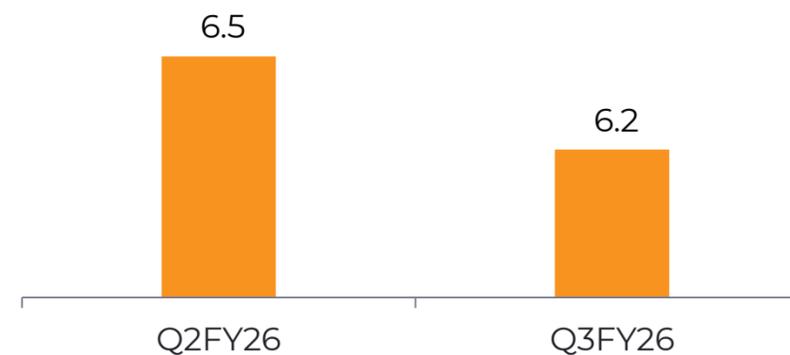
Export Volumes & Realisation



Absolute Export Sales Realisation (per piece)

Young Brand Apparel – Sales Volume (in Mn)

YBAL Sales Volumes (mn pcs)



P&L Statement Highlights (Consolidated)



Particulars (In Rs Mn)	Q3FY26	Q3FY25	YoY%	9MFY26	9MFY25	YoY%
Revenue from Operations	3,829.5	3,593.2	6.6%	12,137.3	9,959.3	21.9%
COGS	1,590.9	1,481.1		5,122.8	4,040.1	
Gross Profit	2,238.5	2,112.1	6.0%	7,014.5	5,919.2	18.5%
Gross Margin %	58.5%	58.8%		57.8%	59.4%	
Employee Expenses	999.3	923.7		3,095.8	2,528.2	
Other Expenses	673.3	679.4		2,187.0	2,055.2	
EBITDA	566.0	508.9	11.2%	1,731.8	1,335.7	29.7%
EBITDA Margin %	14.8%	14.2%		14.3%	13.4%	
Depreciation	124.8	111.7		355.2	319.8	
Finance Cost	100.2	77.9		321.2	238.0	
Other Income	58.9	28.7		143.2	79.7	
PBT	399.9	347.9	14.9%	1,198.5	857.6	39.8%
Share Profit/(Loss) of the Associate Company	(30.0)	0.0		(52.8)	0.0	
Tax Expense	99.9	100.4		322.1	210.5	
PAT	270.0	247.5	9.1%	823.6	647.2	27.3%
PAT Margin %	7.1%	6.9%		6.8%	6.5%	
Earnings Per Share (EPS) In Rs.	10.8	9.9		32.8	25.8	

Notes:

1. PAT Margin = Reported PAT / Total Revenues 1
2. Includes Consolidated Numbers of Young Brand Apparel Private Limited

P&L Statement Highlights (Standalone – SPAL Tirupur)



Particulars (In Rs Mn)	Q3FY26	Q3FY25	YoY%	9MFY26	9MFY25	YoY%
Revenue from Operations	2,644.2	2,335.6	13.2%	8,619.1	7,036.5	22.5%
Gain on account of Foreign Currency Fluctuations	(56.4)	(1.3)		(105.6)	11.6	
Adj. Operational Revenue	2,587.8	2,334.3	10.9%	8,513.5	7,048.0	20.8%
COGS	942.1	712.1		3,021.5	2,193.5	
Gross Profit	1,645.7	1,622.2	1.4%	5,492.0	4,854.5	13.1%
Gross Margin %	63.6%	69.5%		64.5%	68.9%	
Employee Expenses	775.1	703.3		2,416.6	2,036.0	
Other Expenses excl. MTM gain / loss on account of Foreign Currency Fluctuations	466.6	530.9		1,691.4	1,629.0	
Adj. EBITDA	404.0	388.0	4.1%	1,384.0	1,189.6	16.3%
Adj. EBITDA Margin %	15.6%	16.6%		16.3%	16.9%	
MTM Gain / (Loss) on account of Foreign Currency Fluctuations	(3.5)	0.0		(1.8)	(21.5)	
Depreciation	109.0	94.7		303.6	277.8	
Finance Cost	64.1	39.5		217.0	138.8	
Other Income excl. Gain on account of Forex Fluctuations	27.3	8.5		57.7	33.4	
PBT	254.7	262.4	(2.9)%	919.3	784.8	17.1%
Tax Expense	61.7	82.3		254.5	196.9	
PAT	193.0	180.1	7.2%	664.9	587.9	13.1%
PAT Margin %	7.5%	7.7%		7.8%	8.3%	
Earnings Per Share (EPS) In Rs.	7.7	7.2		26.5	23.4	

Notes:

1. Total revenues include realised gain on account of foreign exchange fluctuations (accounted in other income)
2. In addition to (1), EBITDA calculation excludes unrealised MTM gain / loss on account of foreign exchange fluctuations (accounted in other expenses)
3. PAT Margin = Reported PAT / Total Revenues

P&L Statement Highlights - Young Brand Apparel



Particulars (In Rs Mn)	Q3FY26	Q3FY25	YoY%	9MFY26	9MFY25	YoY%
Revenue from Operations	831.5	840.6	-	2,502.7	2,378.7	5.2%
Gain on account of Foreign Currency Fluctuations	16.5	19.6		41.1	44.9	
Adj. Operational Revenue	848.0	860.2	-	2,543.8	2,423.5	5.0%
COGS	409.6	443.3		1,373.1	1,268.4	
Gross Profit	438.5	416.9	5.2%	1,170.7	1,155.1	1.3%
Gross Margin %	51.7%	48.5%		46.0%	47.7%	
Employee Expenses	186.3	175.1		561.4	521.6	
Other Expenses excl. MTM gain / loss on account of Foreign Currency Fluctuations	72.7	87.6		201.7	283.2	
Adj. EBITDA	179.4	154.2	16.3%	407.6	350.3	16.4%
Adj. EBITDA Margin %	21.2%	17.9%		16.0%	14.5%	
MTM Gain / (Loss) on account of Foreign Currency Fluctuations	0.0	0.0		1.1	0.0	
Depreciation	10.9	10.2		32.5	30.5	
Finance Cost	10.5	15.1		36.3	53.8	
Other Income excl. Gain on account of Forex Fluctuations	1.0	1.3		10.8	4.1	
PBT	159.0	130.3	22.0%	350.7	270.2	29.8%
Tax Expense	43.4	21.7		87.1	56.0	
PAT	115.6	108.5	6.5%	263.6	214.1	23.1%
PAT Margin %	13.6%	12.6%		10.4%	8.8%	

Notes:

1. Total revenues include realised gain on account of foreign exchange fluctuations (accounted in other income)
2. In addition to (1), EBITDA calculation excludes unrealised MTM gain / loss on account of foreign exchange fluctuations (accounted in other expenses)
3. PAT Margin = Reported PAT / Total Revenues



Growth Strategies

Growth in Existing Verticals

Expanding Geographical Footprint

Growth in Acquired Business



1. Growing Existing Verticals



Traditional SPAL Garment Division

01 Enhance Capacity Utilization within the Current Operational setup

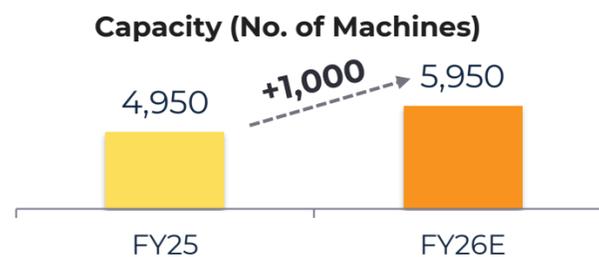
Utilization in FY25 **85%**



Scope to increase by **~10%**

02 Plan to add ~1,000 Machines in India by FY26E

Greenfield Expansion in Sivakasi: Installed capacity of 450 machines with 100 machines currently operational



03 Diversifying Product Mix & Improving Efficiency

Revenue Mix (FY25)



■ Kids Wear ■ Adult Wear

Revenue Mix (FY27E)



■ Kids Wear ■ Adult Wear

Reducing dependency on Kids wear



SPUK

FTA UK Advantage

- Competitive Pricing Opportunity
- Engage with UK retailers more effectively



Sourcing Flexibility

- SPUK can source products from both Sri Lanka and India, depending on landed cost differences



Customer Addition to Drive Growth

- Customer Contribution: Top 5-6 customers are expected to generate GBP 2-3 mn annually
- Growth Rate: Anticipate minimum growth of 10% per customer each year



SP Retail Ventures



Seeking Strategic Investor: Actively looking for a strategic partner to support our growth initiatives



Capital Market Fundraising: Planning to raise funds from the capital market shortly



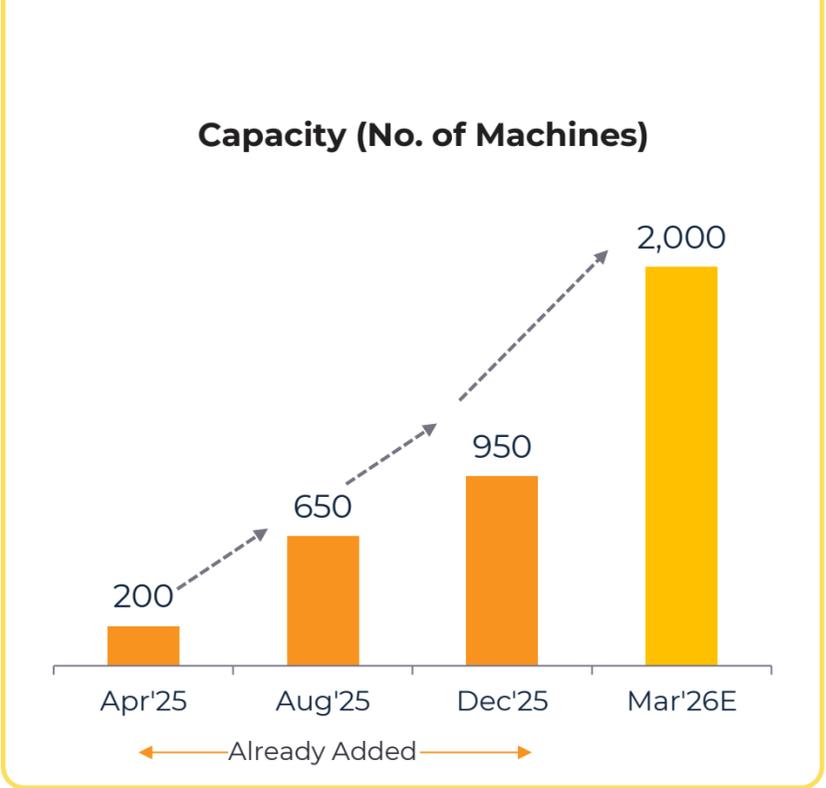
2. Expanding Geographical Footprints – Entry into Sri Lanka



Locational Advantage in moving to Sri Lanka for SPAL

-  Efficient raw material transfer with **overnight shipments** from Tuticorin Port to Colombo
-  **Duty free trade** to Europe and UK markets
-  **Abundant labour availability** with easy access to skilled labour
-  Historically acclaimed for its skilled craftsmanship and **quality in knitted and woven products**

Capacity Expansion to 2,000 Machines by FY27E



SPAL's Strategy to Grow in Sri Lanka

Subsidiary Established:
Entered Sri Lanka in January 2025

Strategic Target:
Targeting customer approved factories for acquisition

Reducing Gestation Period :
Investing in operational factories in Sri Lanka to streamline setup and reduce turnaround time compared to establishing new facilities in Northeast India

Asset-Light Model:
Avoiding greenfield investments

3. Strong Growth from New Acquisition – Young Brand Apparels

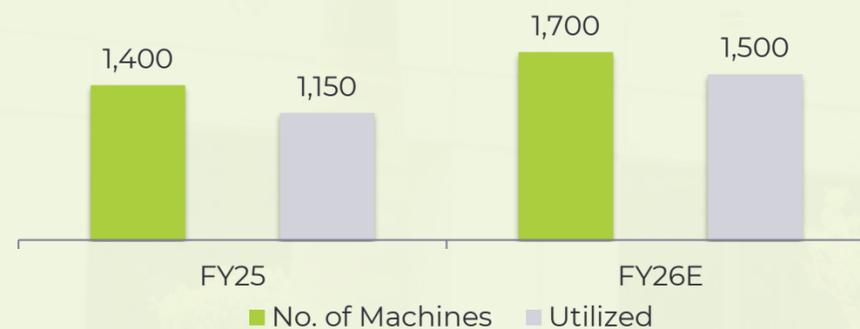


YOUNG BRAND APPAREL

Expanding Capacities

- **Installed Machines:** 1,400 total; 1,150 utilized in FY25
- **Capacity Potential:** Expand to 1,700 machines
- **Salem Expansion:** Adding 300+ machines, asset-light model; Expansion activities have resumed following clarity on U.S. tariff policy

Capacity (No. of Machines)



Will lead to...

Capacity expansion will lead to revenue growth

+

Cross-selling with Europe and USA Customers



From existing setup ~Rs. 420 Crores revenue potential

Future Growth Plans

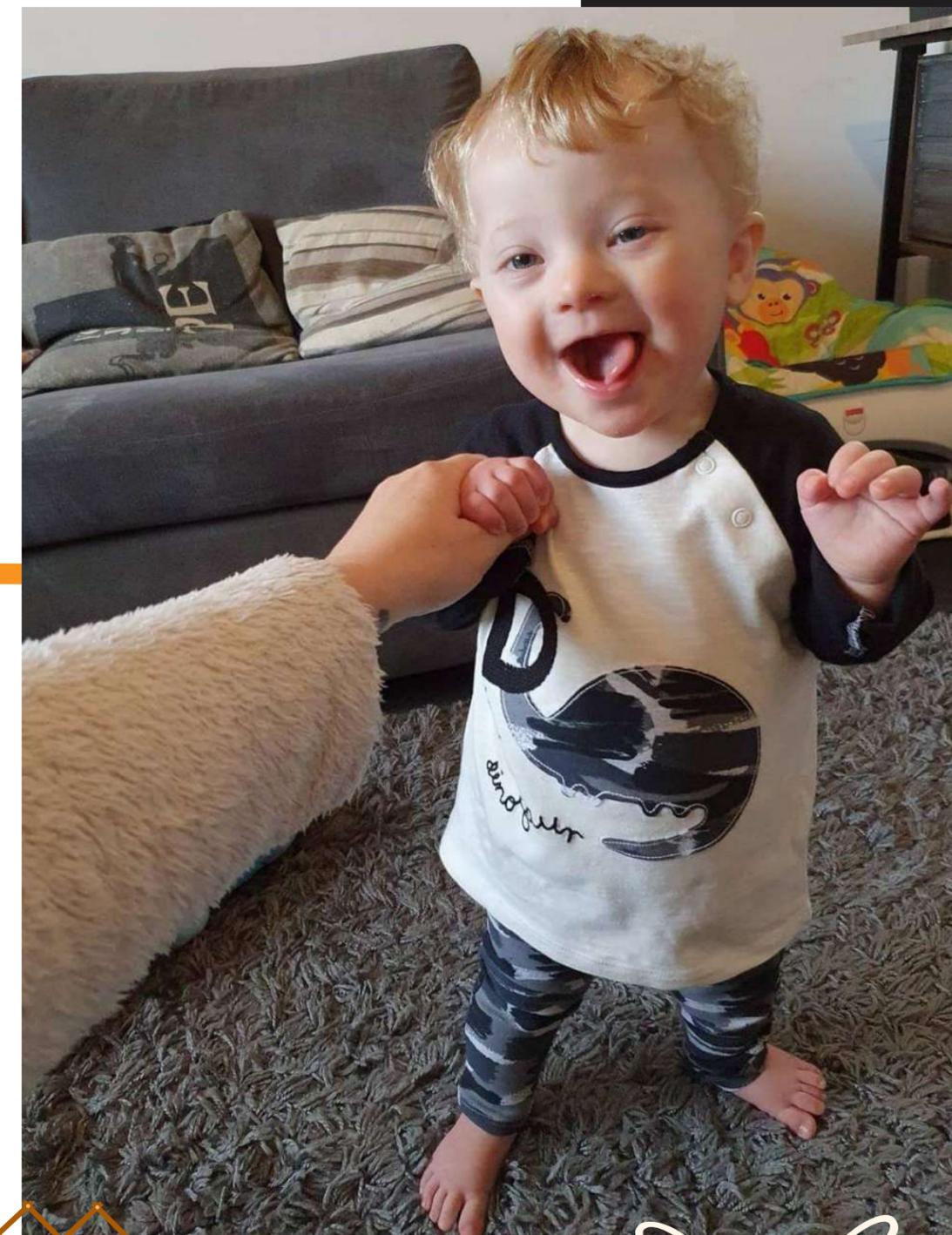
- **Expansion in India:** Once Salem is operational, plan to add capacity in nearby areas
- **Expansion in Sri Lanka:** Evaluating to expand capacity in Sri Lanka by leveraging Sri Lanka's strengths in lingerie production
- **Customer Synergies:** Increase the European customer base by leveraging our relationship with SPAL



Company Overview

S. P. Apparels Limited (SPAL) founded in 1989, is India's biggest manufacturer and exporter of knitted clothes for infants and children. These are produced in integrated facilities that enable end-to-end garment manufacturing services. SPAL offers complete garment production services, from fibre to fashion.

Dressing the Future...





Strong Leadership

Specialized player in the Infant & children wear knitted garment industry along with adult category



Brand of Choice

Preferred vendor for major children wear brands with a strong relationship of over **2 decades**.



Integrated Manufacturing

100% Backward integrated right from product development to garmenting helps to deliver **superior quality**



Location Advantage

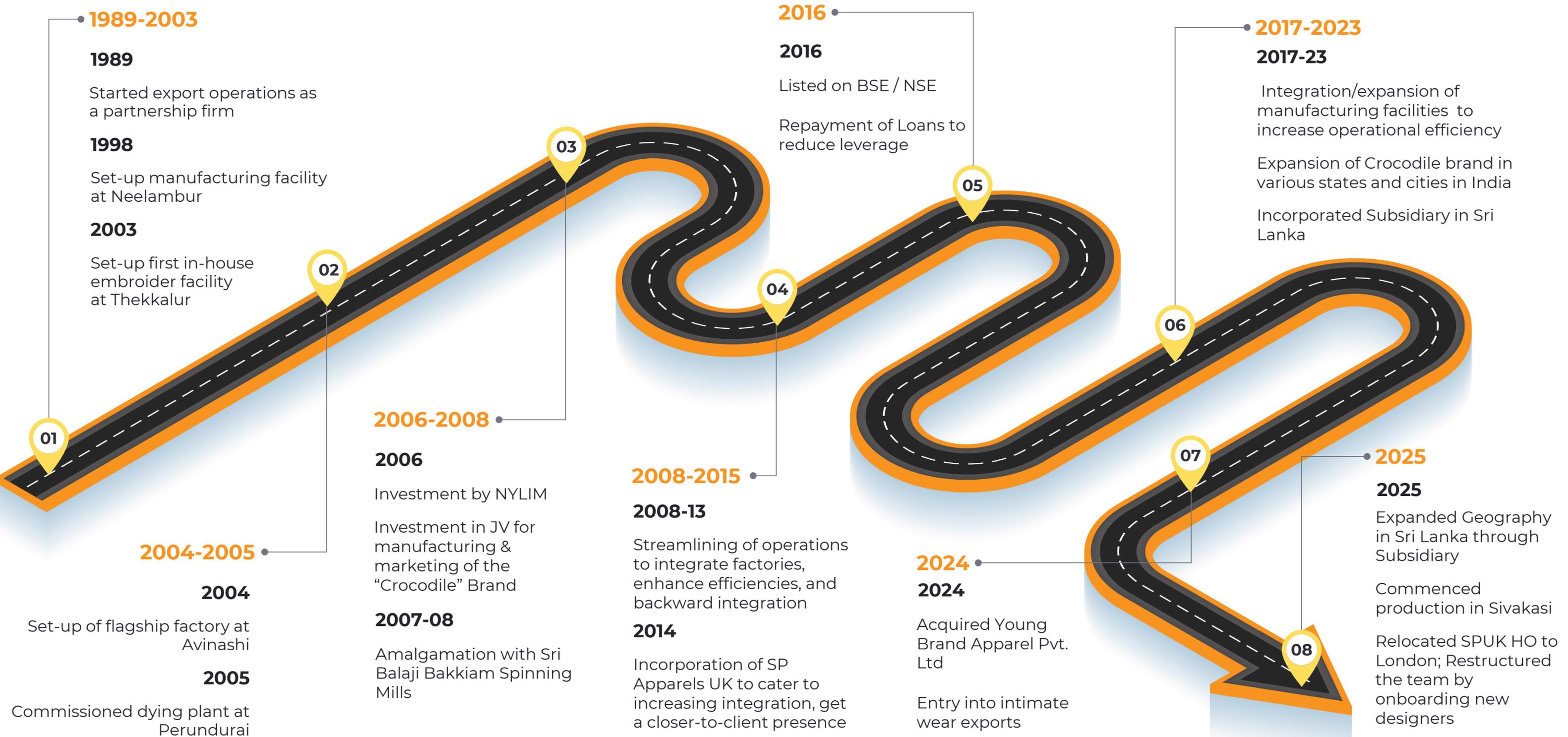
Located near Tirupur – the hub for knitted children's garments, convenient access to skilled labour, **raw material**, and proximity to the international port

SPAL is the preferred vendor for knitted garments for infants and children to reputed international brands and retailers

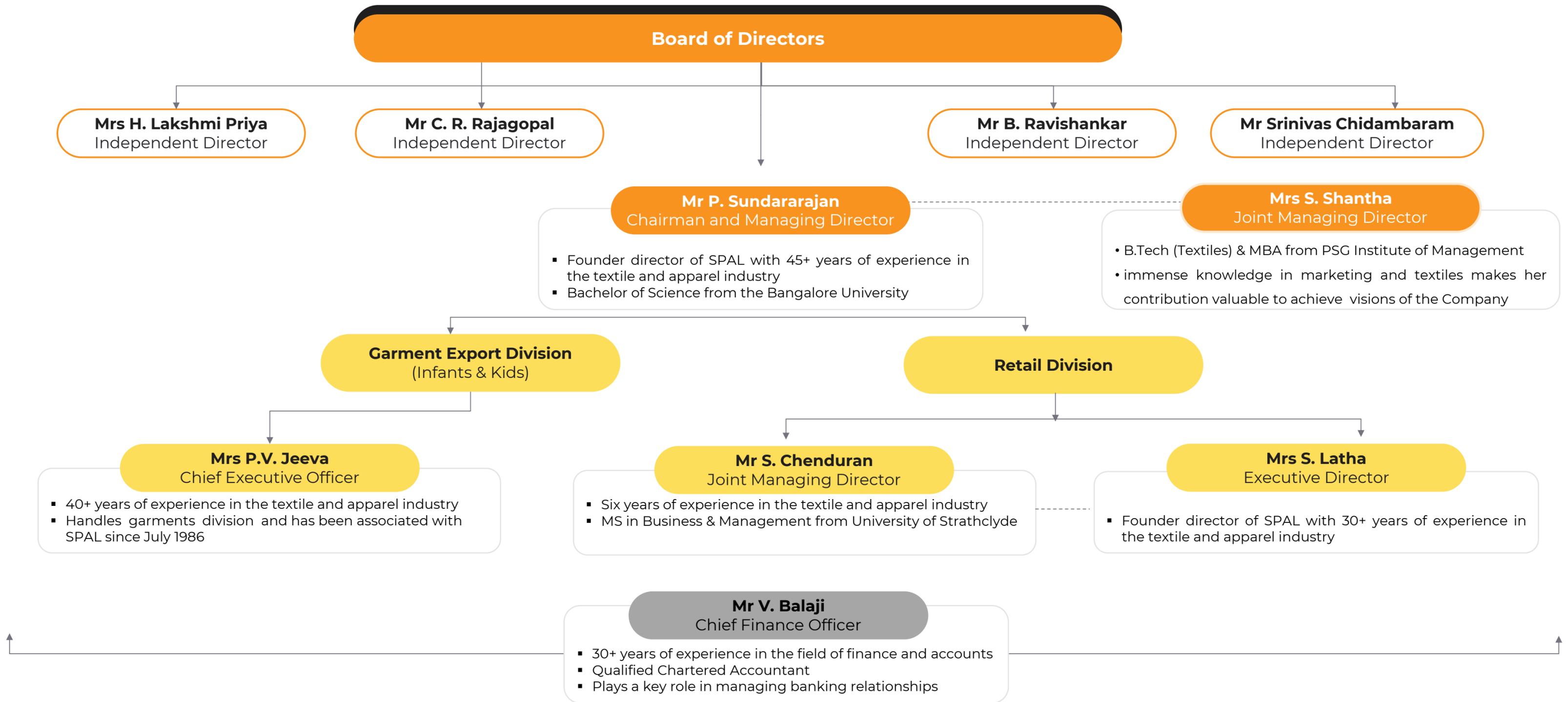
WHY SPAL?

- Expertise in concurrently managing multiple large **orders with a diversified product** range including body suits, sleepsuits, tops, and bottoms
- Ethically, Environmentally, and Socially compliant organization
- No **bulk returns** from customers since the inception
- **Product Safety** is the key focus of the company
- Exclusive Design support from **dedicated in-house** design team

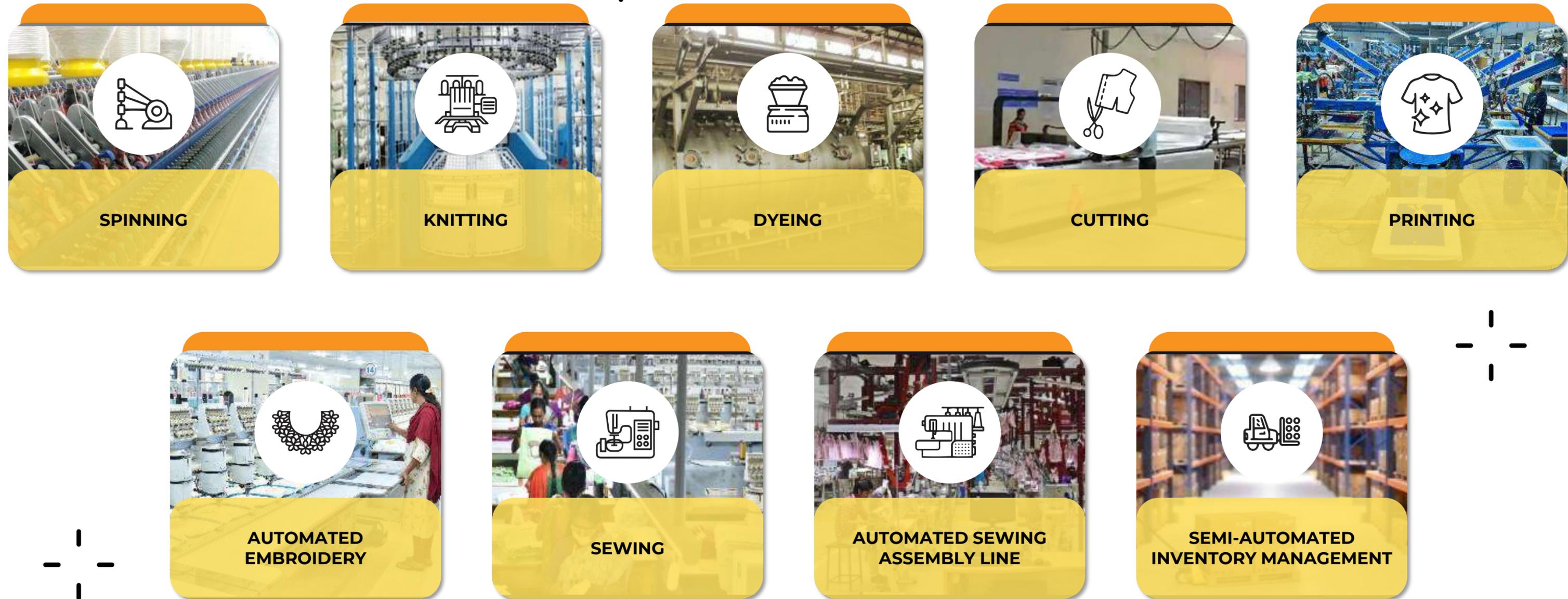
Journey So Far



Effective Management Structure



Integrated Facilities – Right from Yarn to Garment





Garment Division

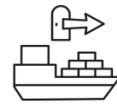
Established Global Player

Dressing the Future....





Well Established Garment Export Business (Kids & Infants)



Leading exporter

Leading Kids and Infants Exporter Globally



80%+ Absolute Growth | 16%+ CAGR Growth

+80% Growth in Garment Exports Revenue from and 16%+ CAGR Growth (FY21 to FY25)



15-20% Margins

Consistently Delivered EBITDA Margins between 17%-20%



Global

Catering to leading global multinationals



SPUK

Presence in UK through SPUK for Design support services



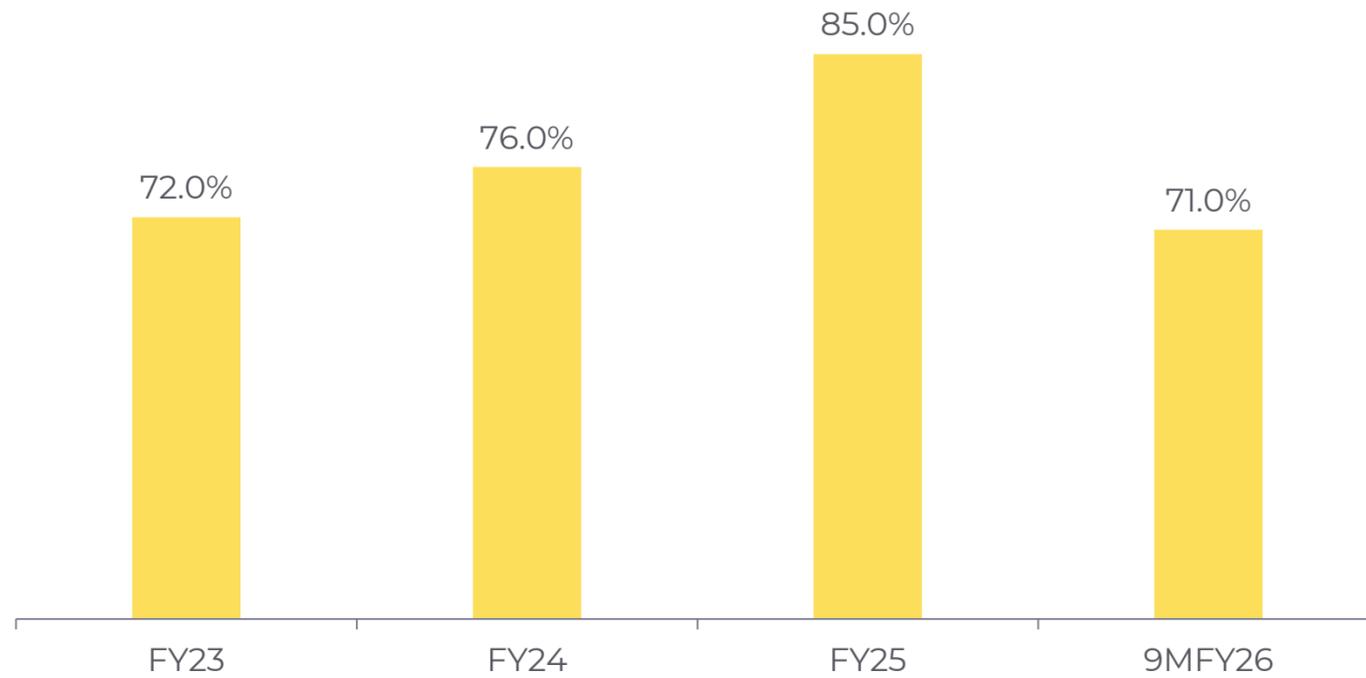
YBAL*

Prominent brand in exports of intimate wear

Improving Operating leverage to thrust growth

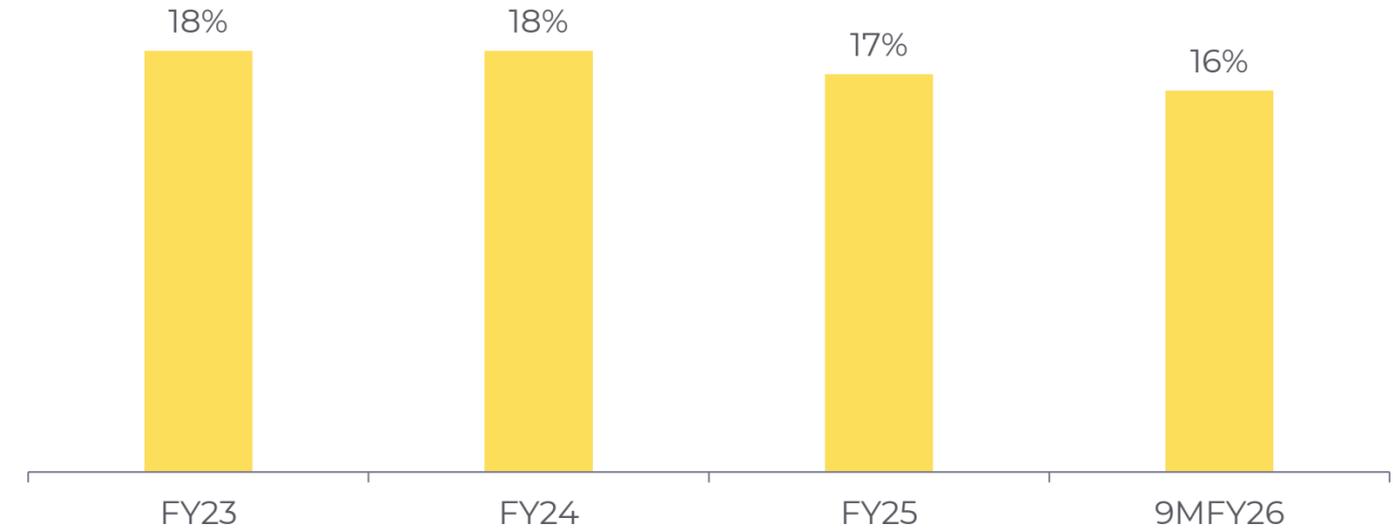


Capacity Utilization Trend



Consistently increasing utilisation levels from **60% in FY21** to **85% in FY25**, there is headroom for further expansion

Adj. EBITDA Margin (%)



Adj. EBITDA Margin (%) to remain sustainable at **17% to 20%***

Notes:

1. Projected EBITDA margin range is provided as guidance.



Key Entry Barriers

Products

- Cater to infants and children
- Manufacture high-fashion garments

Health & safety regulations

- Stringent safety and quality requirements in developed markets
- Severe restrictions on the use of hazardous chemicals, dyes, accessories, etc to prevent harming infants and children

Manufacturing capabilities

- Demands large variety and small batch size orders
- Highly complex manufacturing

Skilled labour

- Labour intensive operations
- Employee training & skill development
- Employee occupational health & welfare

Ethics

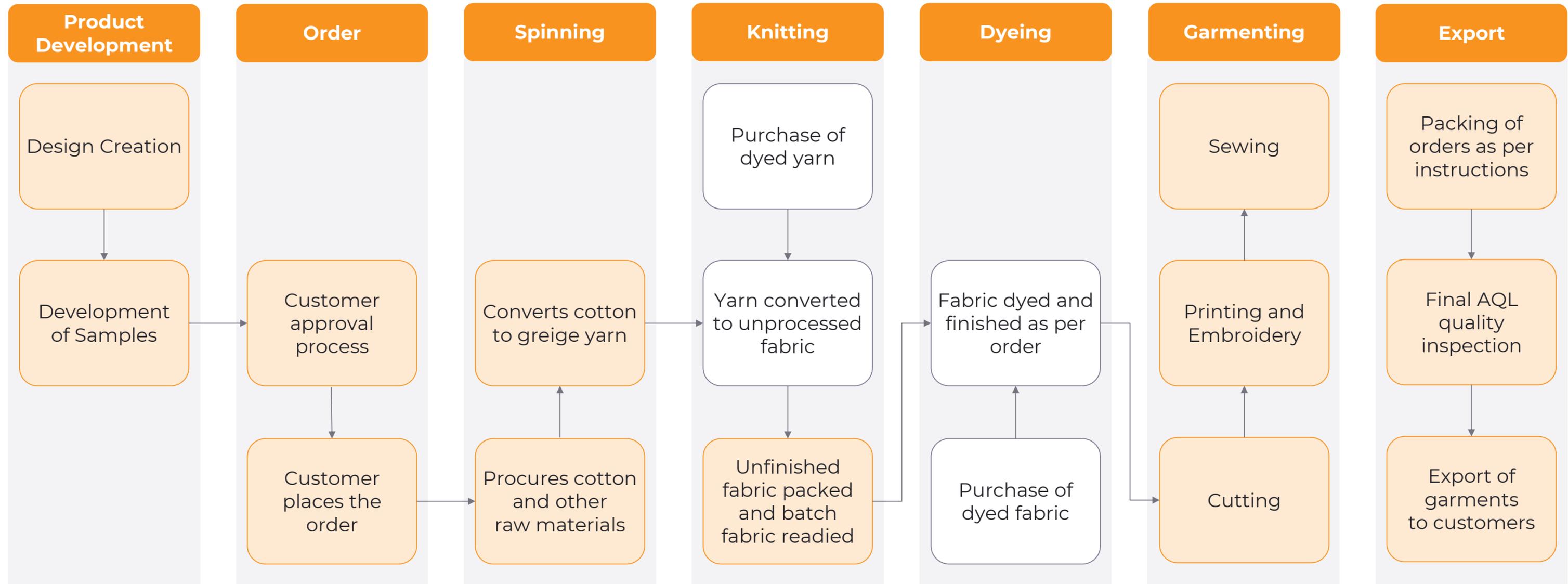
- Ethical factories with best-in-class standards
- Employee welfare initiatives that align with industry-leading standards



Complete Integration enables Quality Consistency and Timely Delivery



Quality checks at every stage



Legend

- Process Stage
- In house
- Partly Outsourced

Developed Capabilities Over the Years



Demonstrated manufacturing excellence for over 3 decades



Proficient in-house design and merchandising team of designers located at SPUK and in India



Ability to consistently deliver high quality products on timely basis



Meeting stringent compliance requirements of international customers



Use of latest technology for developing products and styles



Company is working towards sustainable growth by continuously working on improving its ESG matrix

Quality is a key essence of our success



Stringent quality control checks at every stage, from fabric to garment, ensure **top-notch product** quality, free from any metal bits, needle tips, or sharp edges

Rigorous inspections eliminate defects, ensuring exceptional quality, with an internal rejection rate below **international standards**, reflecting our commitment to quality control



SPAL places a strong emphasis on upholding highest standards of quality, **assurance, and compliance** throughout the apparel manufacturing processes

SPAL Lab's NABL accreditation is a testament to their unwavering commitment to upholding the **highest standards** of quality and reliability

SPAL has been awarded by the customer for quality for self-certification for safety, clearance, shade, and **fit approvals**, demonstrating our commitment to delivering high-quality and compliant products





Young Brand Apparels

Established Global Player

Dressing the Future....



Young Brand Apparels – Entry into Intimate Wear Exports



YOUNG BRAND APPAREL

Intimate Wear

The company offers innerwear and **outerwear for men**, women and kids. It specializes in intimate wear

Marquee Customers

Core export customers are Marks & Spencer, PINK (**Victoria's Secret**), Jockey, American Eagle

Plant

Owns a **2,80,000 sq. ft** state of the art manufacturing facility on a 26-acre site in Chennai's outskirts

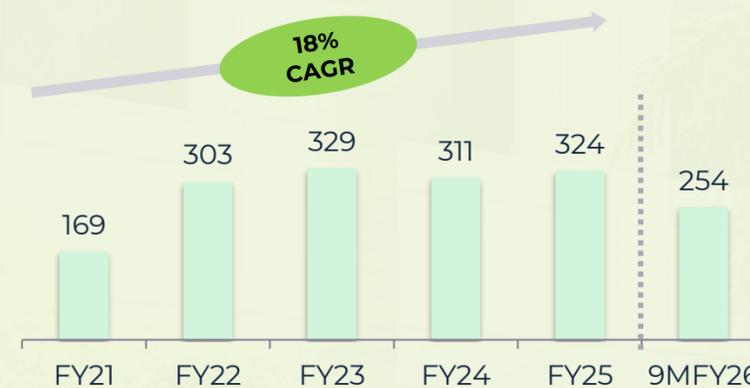
Partners

Nurtured by direct **2,300** and **5,000** of indirect partners

Geographical Footprints



Young Brand Apparels - Revenue INR Crore



Marquee Customers

MARKS & SPENCER

PINK
VICTORIA'S SECRET

JOCKEY
SINCE 1876

AMERICAN EAGLE
OUTFITTERS

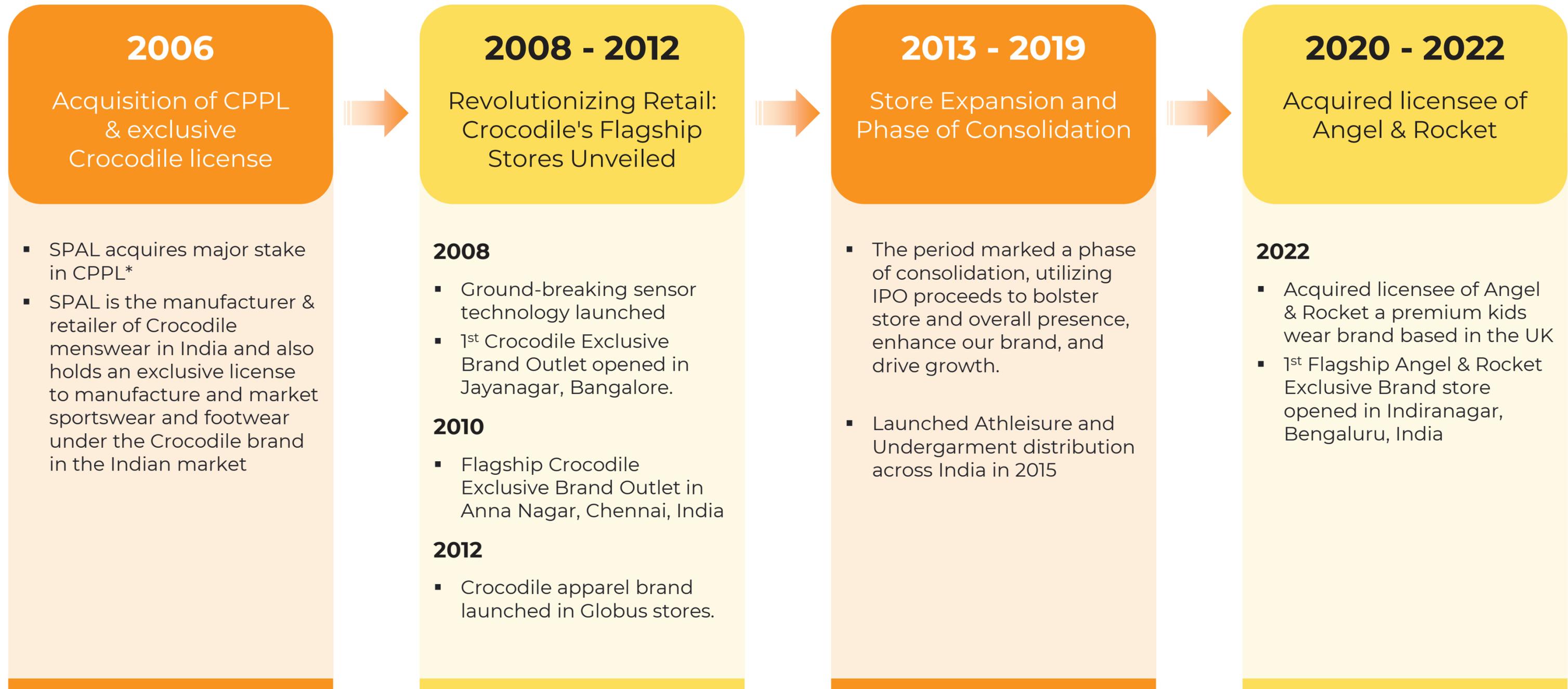


S.P. Retail

Building a Brand for Future

Dressing the Future....





*CPPL (Crocodile Products Private Limited) – Joint venture company between Crocodile International and S. P. Apparels Limited

Retail Division - A High Value Brand Play



SPAL Retail

Fuelled by a robust distribution network, an in-house design team, and a sustainable growth strategy, Retail is One of the fast-growing division of SPAL

Crocodile

Crocodile is an Established and a profitable brand with Pan India Presence and Good Brand Recall

Diversified portfolio

Diversified product portfolio entering into own kids and infants wear and high-end women wear brand

Angel & Rocket

Building a kids wear brand Angel & Rocket

Building a Retail Business for the Future

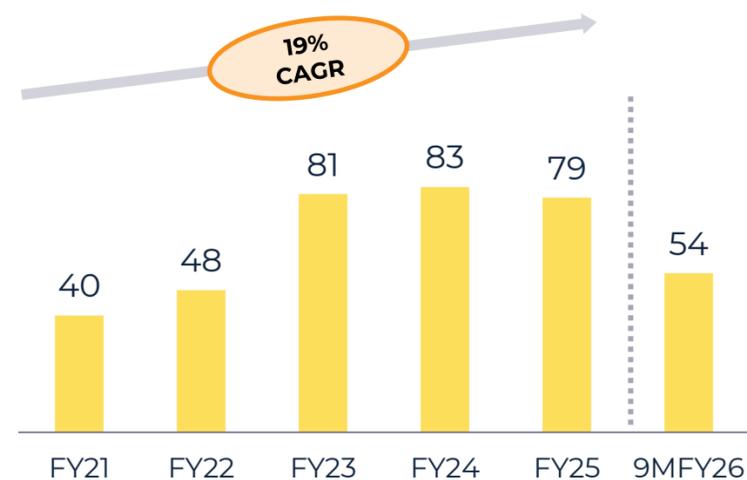
98%
Growth

Growth in Retail Revenue from FY21 to FY25

19%
CAGR

CAGR Growth (FY21-FY25)

S. P. Retail Revenue Growth INR Crore



Marching toward Creating a Sustainable Brand

~107k

Loyal Customers

165 | 39 | 15

Large Format Outlets |
Company Owned Stores |
Franchisee Stores

87

Distributor/SIS/DM

87,373 sq.ft

Retail Space



Leading Apparel brand with a presence across India

51

Standalone stores

Crocodile is one of the largest fashion brands in India and has become a stylish synonym for **timeless fashion**, great quality & functionality in menswear

Network of Large sales & distribution channels, **physical Stores** and several e-commerce platforms

Retail division undertakes manufacturing, distributing and marketing activities in relation to the '**Crocodile**' brand in India

ANGEL&ROCKET



46

In large format stores

Strategic acquisition of a **premium kids wear** brand, to establish our very own kids and infants' brand in India

This move strategically leverages the thriving demand in the **Indian market**.

Backed by a dedicated in-house design team in the UK, we are fully equipped to offer trendy and exclusive designs for children aged **0 to 14** years old.

Additionally, we prioritize ethical manufacturing practices across factories worldwide.

5

Standalone stores

Natalia

Acquired the niche brand "Natalia" from Chennai garment exporter SM apparels with an aim to cater to a unique segment of the market, offering western wear with an ethnic flair targeting upwardly Indian women in the age group 20-35 years.



S.P. Apparels (UK) (P) Ltd

Tapping the Global Market

Dressing the Future....





SPUK – Cater to Designing for European Clients

Incorporated in 2014 to explore possible marketing opportunities and engage in trading activities with new and existing customers with small quantities



Faced various Challenges that impacted the growth

Since its beginning, the company has encountered numerous macroeconomic difficulties like Brexit and Covid-19, which have affected performance



Caters to Large European Brands

Strong consumer ties to well-known businesses like Joules and Dunnes Stores, etc.



Outlook

SPUK is positioned to benefit from the upcoming India-UK FTA, enabling trading activities with new customers in the U.K., Ireland, and other European countries



Promising Industry Opportunities

Dressing the Future....





1 Export Promotion Mission (EPM) to Strengthen Exports

- Central govt. has approved Export promotion scheme with an **outlay of ~Rs. 25,060 Cr till FY31**
- The mission consolidates key export-support schemes, (e.g. Interest Equalization Scheme, Market Access Initiative) to help exporters enter new markets & strengthen existing one

2 FTA's, RoSCTL / RoDTEP and Export Promotion Mission (EPM) to Push the Indian Garment Exports

FTA's

- India and UAE have recently signed a Free Trade Agreement (FTA)
- India is also in the process of negotiating FTAs with the EU, Australia, UK, Canada, Israel and others

RoDTEP /
RoSCTL

- GOI has also approved the continuation of the Scheme for Rebate of State and Central Taxes and Levies on the Export of Garments and Made-ups (RoSCTL scheme) up to March 2026 to boost the export competitiveness of Indian apparel and made-ups

3 China Plus One

India's textile exports are expected to grow by **81%** to **\$65 billion** by 2026 from the pre-Covid level of **~\$36 billion** in 2019

Large chunk of the targeted increase, or **~\$16 billion** may come due to China Plus One as India has large production base compared with Vietnam or Bangladesh

Benefit for SPAL

Provide opportunities for exporting to newer geographies

Employee training programmes to acquire and retain skilled labour force

Will enhance the demand and profitability of SPAL



Annual Financial Highlights

Dressing the Future...

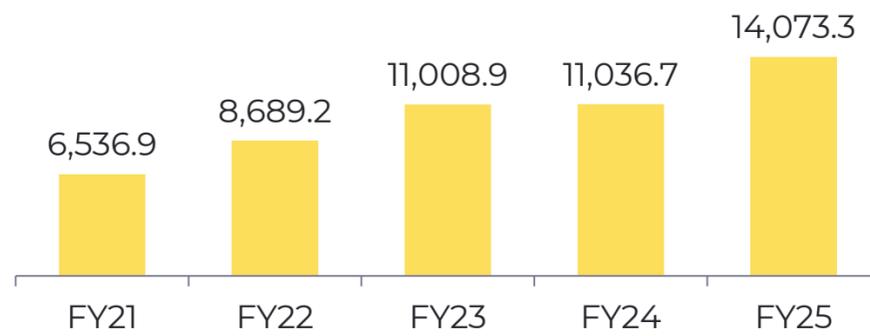


Consolidated Financial Highlights (1/2)

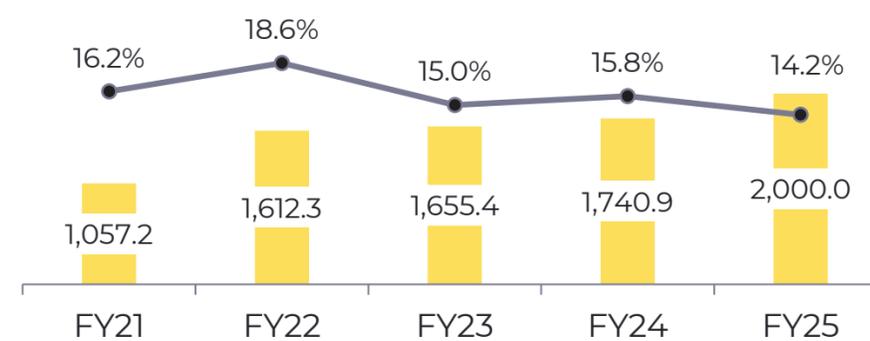


Consolidated Figures (in Rs. Mn)

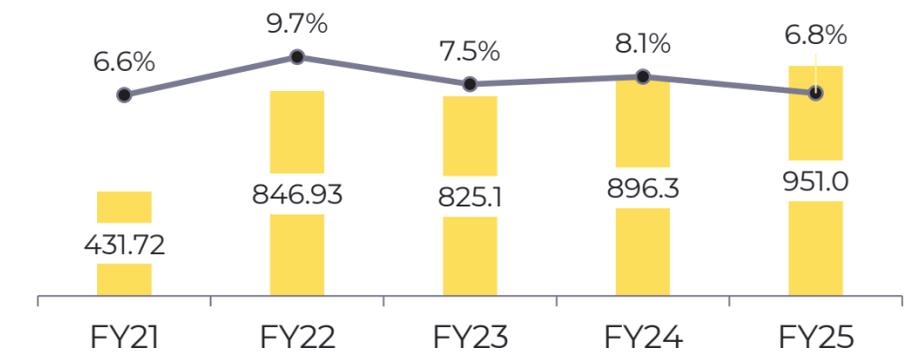
Total Income



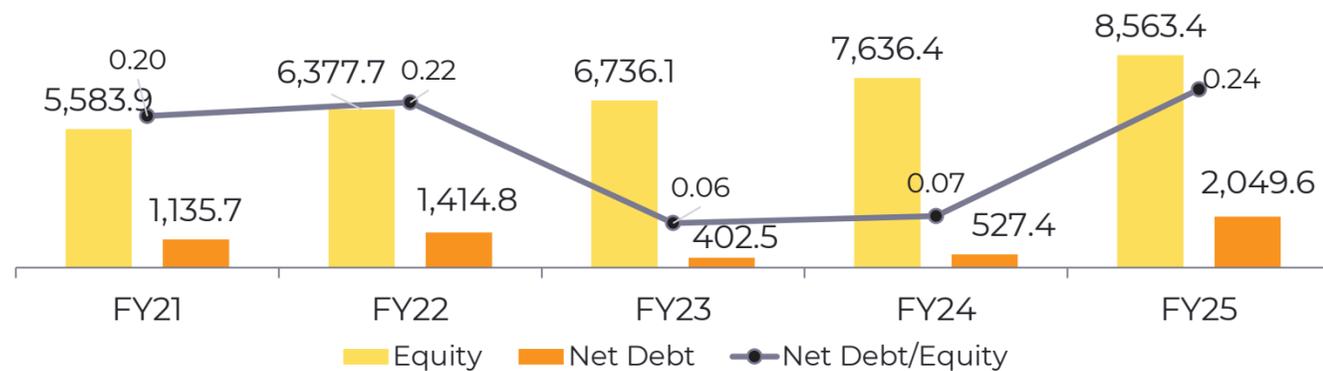
EBITDA & Margin(%)



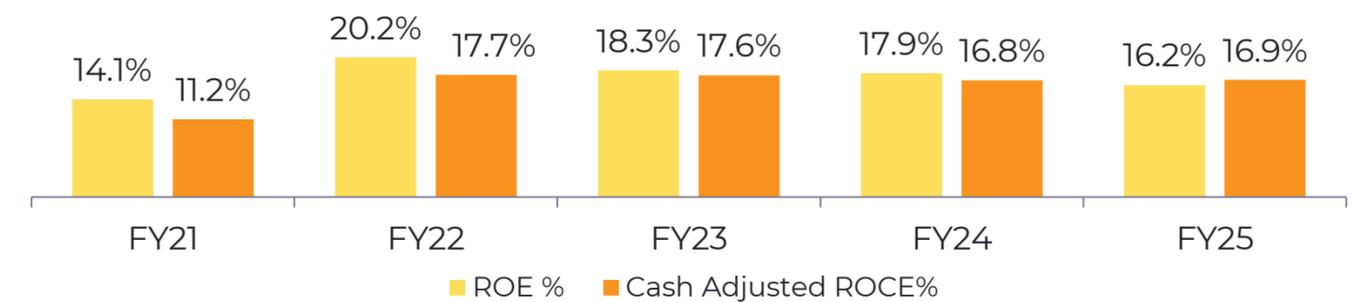
Profit After Tax & Margin (%)



Leverage Analysis*



Return Metrics



Notes:

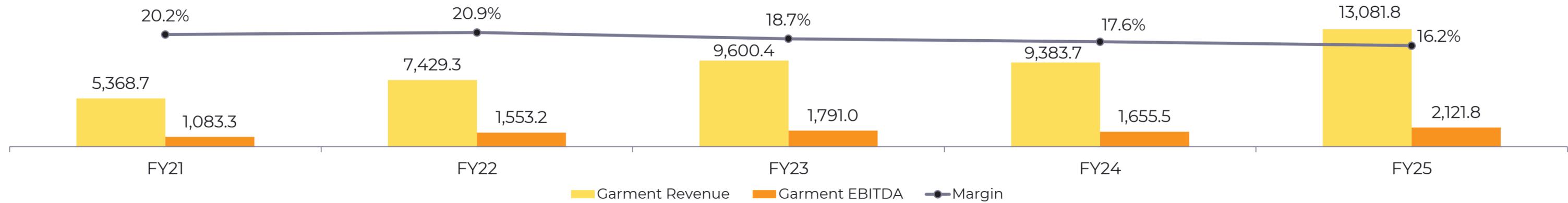
1. Net Debt = Total Debt – Cash & Current Investments
2. ROE = PAT before MI / Avg. Equity (Excl. preference shares) + MI (based on cash adjusted PAT) Cash Adj. ROCE = EBIT / Avg. Capital Employed (excl. cash & current investments),
3. * Calculated on Standalone basis

Financial Highlights (2/2)

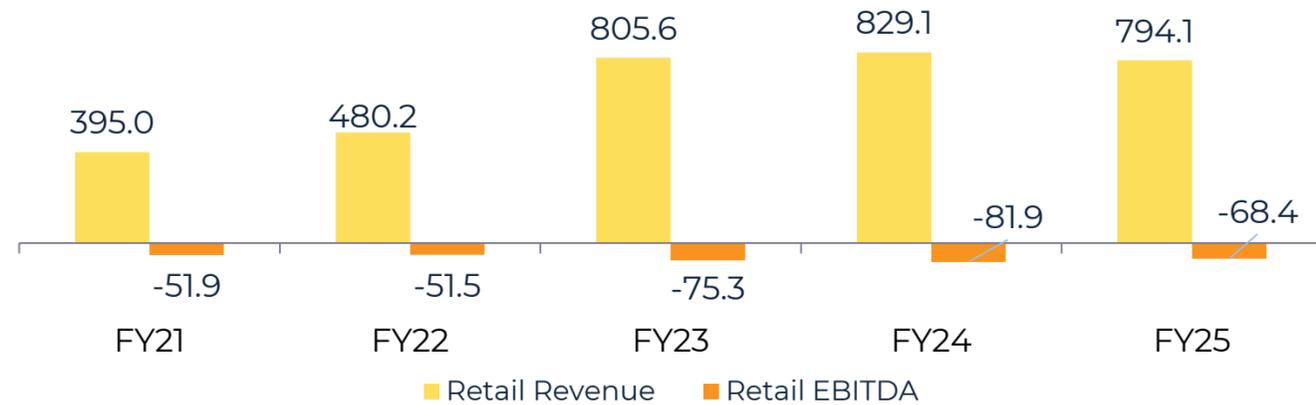


Figures (in Rs. Mn)

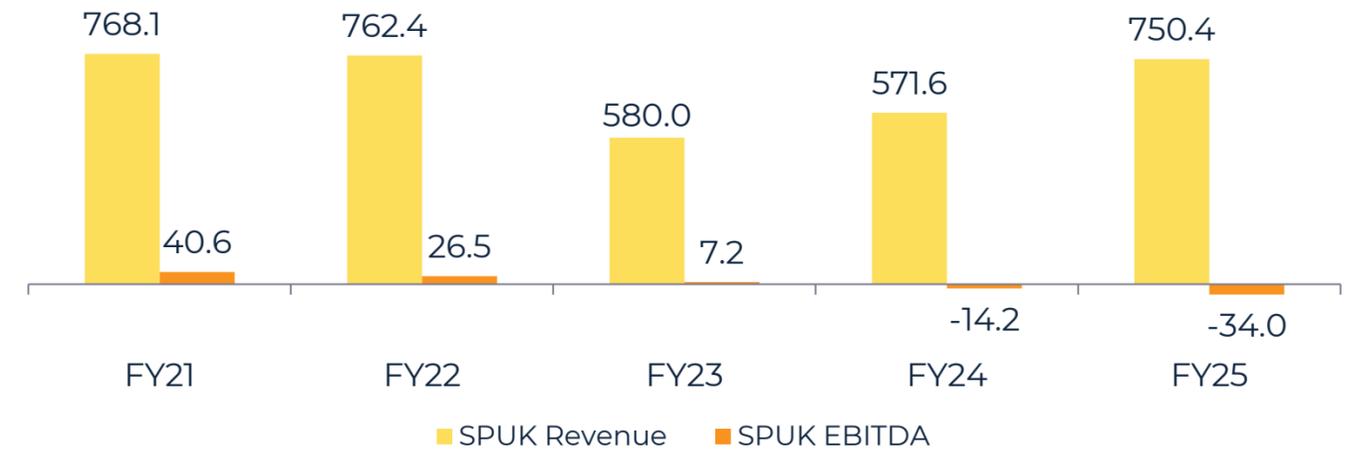
Garment Division (Including Young Brand Apparel)



Retail Division



SPUK

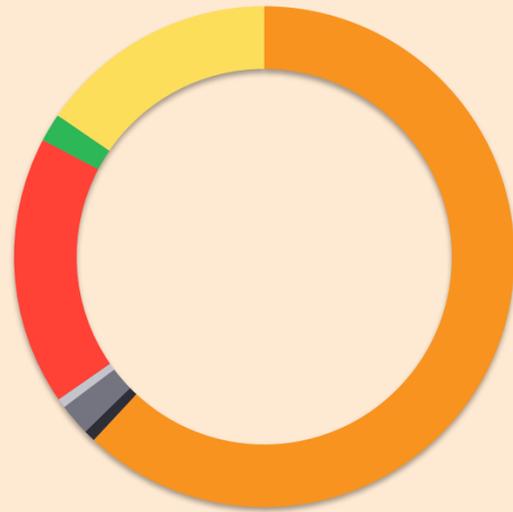


Notes:

1. *FY25 Garment division numbers include Young Brand Apparel Numbers



SHAREHOLDING PATTERN – 31st Dec 2025



- Promoter (61.9%)
- Body Corporate (2.06%)
- Mutual Funds (17.4%)
- Others (15.5%)
- FPI (1.8%)
- Insurance Companies (0.6%)
- Alternate Invst Funds (0.8%)

KEY SHAREHOLDERS – 31st Dec 2025

DSP Mutual Fund	7.7%
Quant Mutual Fund	3.2%
Franklin Templeton Mutual Fund	2.2%
UTI Asset Management	2.0%
Mahindra Manulife Mutual Fund	1.6%
Reliance General Insurance Company Limited	0.6%
LIC Mutual Fund	0.6%



Annexure

Dressing the Future...





Mission Statement:

"To achieve carbon neutrality by the year 2033"

Vision Statement:

"To be a sustainable practise leader by promoting the use of renewable energy and prioritising the usage of recycled materials in order to protect our world for future generations"

Our Pillars

Sustainable business

Responsible production

Creating social impact

Emphasis on procuring power from renewable energy solutions

Adoption of eco-friendly and best practices in manufacturing & focus on high quality products



Committed to social responsibility, including education, women's empowerment, occupational health and safety

Collaboration with stakeholders to create a greener future and a low carbon economy

Commitment to transparency in ESG disclosures, adherence to a business code of conduct and efficient business operations



Our company is committed to conducting business activities in an environmentally responsible manner. We focus on reducing our environmental footprint across the value chain and returning back to nature what we consume.



Building Stronger Communities through Social Responsibility

Support for needy, access to education and skill development opportunities, etc

Workplace Safety and Sanitation Measures

Free Medical facilities

Women Empowerment with ~xx% of permanent women employees

Promote Gender Equality and Conduct Awareness Programmes



Making a Difference for the Environment

100%

Biological oxidation process.

80%

Share of renewable energy through wind power generation.

1 MW

Invested into the solar energy, committed to increase to 5MW

99.1 %

Waste recovered and reused as Process water

Zero

We operate our effluent treatment plant as Zero Liquid Discharge plant



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LET'S CONNECT!



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