



SUNSHINE CAPITAL LTD.

(AN ISO 9001:2015) CERTIFIED COMPANY
CIN : L65993DL1994PLC060154

Web: www.sunshinecapital.in

Email: sunshinecapital95@gmail.com

PH: 011-47476071

Mob: 9289992108

Regd. Off. & Corp. Office:

47/18, Old Rajinder Nagar,

Near Rajendra Place Metro Station,

New Delhi-110060, India

Date: 23.10.2026

To,
The Department of Corporate Service
BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street, Mumbai – 400001.

SCRIP CODE: 539574

EQ - ISIN - INE974F01025

Sub: Submission of Un-Audited (standalone and consolidated) financial results of (Sunshine Capital Limited) for the quarter and half year ended on September 30th, 2026 and along with Limited Review Report thereon.

Dear Sir/Madam (s),

Pursuant to Regulation 33 read with Schedule III to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose hereto, for your information and record:

1. The Un-Audited (standalone and consolidated) financial results of **Sunshine Capital Limited** ("the Company") for the quarter and half year on September 30th, 2026, duly approved by the Board of Directors of the Company at its meeting held today, i.e. on **Friday, 23rd of October, 2026** (which was commenced at 04:00 P.M. and concluded at 04:30 P.M.)
2. Limited Review Report dated **23.10.2026** issued by the Statutory Auditors of the Company VRSK & Associates, on the aforesaid financial results of the Company for the quarter and half year ended on September 30th, 2026 which was duly placed before the Board at the aforesaid meeting.

You are requested to take the above on your records and acknowledge the same.

**For and on behalf of Board of Directors
Sunshine Capital Limited**

**SURENDRA
KUMAR JAIN**

Digitally signed by SURENDRA KUMAR JAIN
DN: c=IN, o=Personal, postalCode=110060,
l=Central Delhi, st=Delhi, street=555 double
delhi-110060,
2.5.4.20=2570812d67d6e0a0b01bedcfa21c3
d22c9b0ba63f8b6c5e7cb2a29a3c,
serialNumber=d016fa276c71bd31cc4220526233
d0eba7c15805a0b76c340aaf433906311,
email=jaink555@gmail.com, cn=SURENDRA
KUMAR JAIN
Date: 2026.10.23 16:52:31 +05'30'

**Surendra Kumar Jain
(Managing Director)
DIN: 00530035
Place: New Delhi**

Encl: As attached

Statement of Asset and Liabilities

(₹ IN LAKHS)

Particulars		01.04.2026 30.09.2026 (Unaudited)	01.04.2025 31.03.2026 Audited
A	ASSETS		
1	Financial Asset		
	Cash and cash equivalents	6.22	14.93
	Bank Balance other than (a) above	3.58	-
	Derivative financial instruments		
	Receivables		
	(I) Trade Receivables		
	(II) Other Receivables		
	Loans	5,949.95	6,227.39
	Investments	36,217.39	36,217.39
	Other Financial assets	46.69	-
2	Non Financial Asset		
	Inventories	34,410.86	34,080.74
	Current tax assets (Net)		
	Deferred tax Assets (Net)	3.98	3.98
	Investment Property		
	Biological assets other than bearer plants		
	Property, Plant and Equipment	629.18	629.18
	Capital work-in-progress		
	Intangible assets under development		
	Goodwill		
	Other Intangible assets		
	Other non-financial assets (to be specified)	200.43	181.62
	Total Assets	77,468.29	77,355.24
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share Capital	52,291.72	52,291.72
	Other Equity	23,361.42	23,109.22
	Total Equity	75,653.14	75,400.94
2	Liabilities		
2	Financial Liabilities		
(a)	Derivative financial instruments		
(b)	Payables		
	(I) Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises		
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		
	II) Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises		
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		
(C)	Debt Securities		
(d)	Borrowings (Other than Debt Securities)		
(e)	Deposits		
(f)	Subordinated Liabilities		
(g)	Other financial liabilities	2.46	11.71
(h)	Provisions		
2	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	31.52	31.52
(b)	Provisions	1,781.18	1,911.08
(C)	Deferred tax liabilities (Net)		
(d)	Other non-financial liabilities		
	Total liabilities	1,815.15	1,954.30
	Total equity and liabilities	77,468.29	77,355.24

For and on behalf of board of directors of

SUNSHINE CAPITAL LIMITED

 SUNSHINE CAPITAL LIMITED

SURENDRA KUMAR JAIN

MANAGING DIRECTOR Director/Auth. Signatory

DIN:- 00530035

Date: 23/10/2026

Place: New Delhi

SUNSHINE CAPITAL LIMITED

CIN: L65993DL1994PLC060154

Regd. Off. & Corp Office : 47/18, Old Rajinder Nagar, Near Rajendra Place Metro Station New Delhi - 110060

Email id: sunshinecapital95@gmail.com, Website: www.sunshinecapital.in

Phone No:011-47476071, Mobile No.: +91-9289992108,

STATEMENT OF STANDALON UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30th SEPTEMBER, 2026 - IND-AS COMPLIANT (NBFC)

(₹ IN LAKHS)

Particulars		Three Months Ended			SIX Months Ended		Year Ended
		CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT YEAR TO DATE	CORRESPONDING YEAR TO DATE	FIGURES FOR PREVIOUS YEAR
		01.07.2026 to 30.09.2026	01.04.2026 to 30.06.2026	01.07.2025 to 30.09.2025	01.04.2026 to 30.09.2026	01.04.2025 to 30.09.2025	01.04.2025 to 31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income:						
I	Revenue from operations	-	-	-	-	-	-
	Interest Income	97.59	103.38	113.35	200.97	322.53	533.45
	Interest on fixed deposit	0.07	-	-	0.07	-	0.42
	Dividend Income	0.06	-	0.05	0.06	0.07	0.11
	Rental Income	-	-	-	-	-	-
	Fees & Commission Income	-	-	-	-	-	-
	Net gain on fair value changes	-	-	-	-	-	-
	Net gain on derecognition of financial instruments	-	-	-	-	-	-
	Sale of products	-	-	-	-	-	-
	Sale of Shares	-	-	-	-	-	-
II	Other income	1.86	-	18.37	1.86	48.09	0.10
III	Total Income	99.58	103.38	131.76	202.96	370.69	534.08
IV	Expenses						
	Finance costs	0.01	0.00	0.03	0.02	0.04	0.07
	Fees & commission expenses	-	-	-	-	-	-
	Net loss on fair value changes	-	-	-	-	-	-
	Net loss on fair derecognition of financial under amortised cost category	-	-	-	-	-	-
	Impairment on financial instrument	(102.30)	(27.60)	-	(129.90)	(2,950.11)	(2,909.78)
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	-	330.12	507.58	330.12	987.00	4,104.97
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	(330.11)	(507.58)	(330.11)	(987.00)	(4,104.97)
	Employee benefits expense	21.04	15.13	29.78	36.16	51.21	116.02
	Depreciation and amortisation expense	-	-	-	-	-	24.21
	Other expenses	30.18	14.31	39.35	44.49	117.76	304.19
	Total expenses	(51.08)	1.84	69.16	(49.24)	(2,781.10)	(2,465.30)
V	Profit/(loss) before exceptional items and tax (I-IV)	150.66	101.54	62.60	252.20	3,151.79	2,999.39
VI	Exceptional Items						
VII	Profit/(loss) before extraordinary items and tax(V-VI)	150.66	101.54	62.60	252.20	3,151.79	2,999.39
VIII	Extra ordinary Item						
IX	Profit Before Tax (VII-VIII)	150.66	101.54	62.60	252.20	3,151.79	2,999.39
X	Tax expense:						
	(1) Current tax	-	-	-	-	-	31.52
	(2) Deferred tax	-	-	-	-	-	(0.84)
	(3) Excess Provision of earlier Year	-	-	-	-	-	35.83
	Total tax expenses	-	-	-	-	-	66.51
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	150.66	101.54	62.60	252.20	3,151.79	2,932.88
XII	Profit/(loss) from discontinued operations						
XIII	Tax expense of discontinued operations						
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)						
XV	Profit/(loss) for the period (XI+XIV)	150.66	101.54	62.60	252.20	3,151.79	2,932.88
XVI	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be re-classified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XV+XVI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	150.66	101.54	62.60	252.20	3,151.79	2,932.88
XVI	Paid up equity share capital (Face value Rs. 1/- per share)	52,291.72	52,291.72	52,291.72	52,291.72	52,291.72	52,291.72
XVII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.00	0.00	0.00	0.00	0.06	0.06
	(2) Diluted	0.00	0.00	0.00	0.00	0.06	0.06
XVII	Earnings per equity share (for discontinued						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
	See accompanying note to the financial results						

SUNSHINE CAPITAL LIMITED

Director/Auth. Signatory

Notes :

- (1) The above Unaudited financial results for the quarter and Half Yearly ended 30th September 2026 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 23/10/2026
- (2) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- (3) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- (4) The Limited Review report have carried out on the above results for Quarter ended 30th September 2026. However, the management has excercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) Figures for the previous peried have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

**For and on behalf of board of directors of
SUNSHINE CAPITAL LIMITED**

SUNSHINE CAPITAL LIMITED

Director/Auth. Signatory

SURENDRA KUMAR JAIN
MANAGING DIRECTOR
DIN:- 00530035
Date: 23/10/2026
Place: New Delhi

SUNSHINE CAPITAL LIMITED

CIN: L65993DL1994PLC060154

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Standalone Statement of Unaudited Cash Flows for Quarter & Six Months Ended on 30th September 2026(NBFC)

(₹ IN LAKHS)

Particulars	01.04.2026 30.09.2026	01.04.2025 30.09.2025
	Unaudited	Unaudited
Cash flows from operating activities		
Profit before taxation	252.20	3,151.79
Adjustments for:		
Depreciation		
Provision for income tax		
Deferred tax		
Working capital changes:		
(Increase) / Decrease in trade and other receivables	-	1.57
(Increase) / Decrease in Inventories	(330.11)	(987.00)
(Increase) / Decrease in other current assets	(65.50)	58.60
Increase / (Decrease) in trade payables	-	407.39
Increase / (Decrease) in other current liabilities	(9.25)	(2,948.29)
Increase / (Decrease) in Provisions	(129.90)	
Cash generated from operations		-
Interest paid		
tax paid		
Dividends paid		
Net cash from operating activities	(282.56)	(315.93)
Cash flows from investing activities		
Business acquisitions, net of cash acquired		
sale/ purchase of Property Plant & Equipments	-	315.69
sale/ purchase of shares	-	-
Payment / receipts of loan & advance	277.44	549.10
Net cash used in investing activities	277.44	864.79
Cash flows from financing activities		
Proceeds from issue of share capital		-
Proceeds from issue of Preference Capital share capital	-	
Repayment of Borrowings	-	(69.92)
Net cash used in financing activities	-	(69.92)
Net increase in cash and cash equivalents	(5.12)	478.94
Cash and cash equivalents at beginning of period	14.93	303.37
Cash and cash equivalents at end of period	9.81	782.31

For and on behalf of board of directors of
SUNSHINE CAPITAL LIMITED

SUNSHINE CAPITAL LIMITED



Director/Auth. Signatory
SURENDRA KUMAR JAIN**MANAGING DIRECTOR****DIN:- 00530035****Date: 23/10/2026****Place: New Delhi**



VRSK & ASSOCIATES

Chartered Accountants

Limited Review Report

Review report to Board of Directors of
SUNSHINE CAPITAL LIMITED

LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON SEPTEMBER 30TH, 2026 OF SUNSHINE CAPITAL LIMITED

We have reviewed the accompanying statement of unaudited Standalone Financial Results of **SUNSHINE CAPITAL LIMITED** for the quarter ended 30.09.2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (India Accounting Standards) Rules, 2015 and the circular is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of any material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, subject to the matter given in Emphasis of matter we are of the opinion that the accompanying statement of unaudited standalone financial results, which have not been prepared in accordance with applicable accounting standards i.e. IND AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. However, nothing has come to our attention which causes us to believe that the accompanying statement of unaudited standalone financial results do not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 05th July, 2016, or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies including the manner in which it is to be disclosed, or that it contains any material misstatement.

For VRSK & Associates (FRN:011199N)
Chartered Accountant


CA. ANKUSH GUPTA (M.NO: 086499)
Partner
New Delhi, October 23, 2026
UDIN: 26086499YUQLOM8077



Head Office

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Rohini Office

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Ph. +91.9310203089
rrjc_delhi@yahoo.co.in

Statement of Asset and Liabilities (Consolidation)

(₹ IN LAKHS)

Particulars		01.04.2026 30.09.2026 (Unaudited)	01.04.2025 31.03.2026 Audited
A	ASSETS		
1	Financial Asset		
	Cash and cash equivalents	6.22	14.93
	Bank Balance other than (a) above	3.58	-
	Derivative financial instruments		
	Receivables		
	(I) Trade Receivables		
	(II) Other Receivables		
	Loans	5,949.95	6,227.39
	Investments	36,217.21	36,217.21
	Other Financial assets	46.69	-
2	Non Financial Asset		
	Inventories	34,410.86	34,080.74
	Current tax assets (Net)		
	Deferred tax Assets (Net)	3.98	3.98
	Investment Property		
	Biological assets other than bearer plants		
	Property, Plant and Equipment	629.18	629.18
	Capital work-in-progress		
	Intangible assets under development		
	Goodwill		
	Other Intangible assets		
	Other non-financial assets (to be specified)	200.43	181.62
	Total Assets	77,468.10	77,355.06
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share Capital	52,291.72	52,291.72
	Other Equity	23,361.23	23,109.04
	Total Equity	75,652.95	75,400.76
2	Liabilities		
2.1	Financial Liabilities		
(a)	Derivative financial instruments		
(b)	Payables		
	(I) Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises		
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		
	II) Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises		
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		
(c)	Debt Securities		
(d)	Borrowings (Other than Debt Securities)		
(e)	Deposits		
(f)	Subordinated Liabilities		
(g)	Other financial liabilities	2.46	11.71
(h)	Provisions		
2.2	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	31.52	31.52
(b)	Provisions	1,781.18	1,911.08
(c)	Deferred tax liabilities (Net)		
(d)	Other non-financial liabilities		
	Total liabilities	1,815.15	1,954.30
	Total equity and liabilities	77,468.10	77,355.06

For and on behalf of board of directors of
SUNSHINE CAPITAL LIMITED


SUNSHINE CAPITAL LIMITED
SURENDRA KUMAR JAIN
MANAGING DIRECTOR
DIN:- 00530035
Date: 23/10/2026
Place: New Delhi

SUNSHINE CAPITAL LIMITED

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CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30th SEPTEMBER, 2026 - IND-AS COMPLIANT (NON NBFC)

(₹ IN LAKHS)

Particulars		Three Months Ended			SIX Months Ended		Year Ended
		CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT YEAR TO DATE	CORRESPONDING YEAR TO DATE	FIGURES FOR PREVIOUS YEAR
		01.07.2026 to 30.09.2026	01.04.2026 to 30.06.2026	01.07.2025 to 30.09.2025	01.04.2026 to 30.09.2026	01.04.2025 to 30.09.2025	01.04.2025 to 31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income:						
I	Revenue from operations	-	-	-	-	-	-
	Interest Income	97.59	103.38	113.35	200.97	322.53	533.45
	Interest on fixed deposit	0.07	-	-	0.07	-	0.42
	Dividend Income	0.06	-	0.05	0.06	0.07	0.11
	Rental Income	-	-	-	-	-	-
	Fees & Commission Income	-	-	-	-	-	-
	Net gain on fair value changes	-	-	-	-	-	-
	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	Sale of products	-	-	-	-	-	-
	Sale of Shares	-	-	-	-	-	-
II	Other income	1.86	-	18.37	1.86	48.09	0.10
III	Total Income	99.58	103.38	131.76	202.96	370.69	534.08
IV	Expenses						
	Finance costs	0.01	0.00	0.03	0.02	0.04	0.07
	Fees & commission expenses	-	-	-	-	-	-
	Net loss on fair value changes	-	-	-	-	-	-
	Net loss on fair derecognition of financial under amortised cost category	-	-	-	-	-	-
	Impairment on financial instrument	(102.30)	(27.60)	-	(129.90)	(2,950.11)	(2,909.78)
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	-	330.12	507.58	330.12	987.00	4,104.97
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	(330.11)	(507.58)	(330.11)	(987.00)	(4,104.97)
	Employee benefits expense	21.04	15.13	29.78	36.16	51.21	116.02
	Depreciation and amortisation expense	-	-	-	-	-	24.21
	Other expenses	30.18	14.31	39.35	44.49	117.76	304.19
	Total expenses	(51.08)	1.84	69.16	(49.24)	(2,781.10)	(2,465.30)
V	Profit/(loss) before exceptional items and tax (I- IV)	150.66	101.54	62.60	252.20	3,151.79	2,999.39
VI	Exceptional Items						
VII	Profit/(loss) before extraordinary items and tax(V-VI)	150.66	101.54	62.60	252.20	3,151.79	2,999.39
VIII	Shares in associate Company	-	(0.00)	-	(0.00)	-	(0.10)
IX	Profit Before Tax (VII-VIII)	150.66	101.54	62.60	252.20	3,151.79	2,999.29
X	Tax expense:						
	(1) Current tax	-	-	-	-	-	31.52
	(2) Deferred tax	-	-	-	-	-	(0.84)
	(3) Taxes for earlier years	-	-	-	-	-	35.83
	Total tax expenses	-	-	-	-	-	66.51
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	150.66	101.54	62.60	252.20	3,151.79	2,932.78
XII	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-	-
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit/(loss) for the period (XI+XIV)	150.66	101.54	62.60	252.20	3,151.79	2,932.78
XVI	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XV+XVI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	150.66	101.54	62.60	252.20	3,151.79	2,932.78
XVI	Paid up equity share capital (Face value Rs. 1/- per share)	52,291.72	52,291.72	52,291.72	52,291.72	52,291.72	52,291.72
XVII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.00	0.00	0.00	0.00	0.06	0.06
	(2) Diluted	0.00	0.00	0.00	0.00	0.06	0.06
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
See accompanying note to the financial results							

SUNSHINE CAPITAL LIMITED

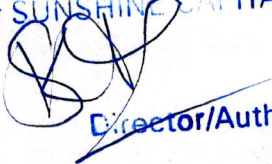
Director/Auth. Signatory

Notes :

- (1) The above Unaudited financial results for the quarter and Half Yearly ended 30th September 2026 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 23/10/2026
- (2) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- (3) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- (4) The Limited Review report have carried out on the above results for Quarter ended 30th September 2026. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

For and on behalf of board of directors of
SUNSHINE CAPITAL LIMITED

For **SUNSHINE CAPITAL LIMITED**


Director/Auth. Signatory

SURENDRA KUMAR JAIN
MANAGING DIRECTOR
DIN:- 00530035
Date: 23/10/2026
Place: New Delhi

SUNSHINE CAPITAL LIMITED

CIN: L65993DL1994PLC060154

Regd. Off. & Corp Office : 47/18, Old Rajinder Nagar, Near Rajendra Place Metro Station New Delhi - 110060

Email id: sunshinecapital95@gmail.com, Website: www.sunshinecapital.in

Phone No:011-47476071, Mobile No.: +91-9289992108,

Consolidated Statement of Unaudited Cash Flows for Quarter & Six Months Ended on 30th September 2026

(₹ IN LAKHS)

Particulars	01.04.2026 30.09.2026	01.04.2025 30.09.2025
	Unaudited	Unaudited
Cash flows from operating activities		
Profit before taxation	252.20	3,151.79
Adjustments for:		
Depreciation	-	
Other Equity Adjustment	-	
Provision for income tax	-	
Deferred tax	-	
Working capital changes:		
(Increase) / Decrease in trade and other receivables	-	1.57
(Increase) / Decrease in Inventories	(330.11)	(987.00)
(Increase) / Decrease in other current assets	(65.50)	58.60
Increase / (Decrease) in trade payables	-	407.39
Increase / (Decrease) in other current liabilities	(9.25)	(2,948.29)
Increase / (Decrease) in Provisions	(129.90)	
Cash generated from operations		
Interest paid		
tax paid		
Dividends paid		
Net cash from operating activities	(282.56)	(315.93)
Cash flows from investing activities		
Business acquisitions, net of cash acquired		315.69
sale/ purchase of Property Plant & Equipments		-
sale/ purchase of shares	-	
Payment / receipts of loan & advance	277.44	549.10
Net cash used in investing activities	277.44	864.79
Cash flows from financing activities		
Proceeds from issue of share capital		-
Proceeds from issue of Preference Capital share capital	-	
Repayment of Borrowings	-	(69.92)
Net cash used in financing activities	-	(69.92)
Net increase in cash and cash equivalents	(5.12)	478.94
Cash and cash equivalents at beginning of period	14.93	303.37
Cash and cash equivalents at end of period	9.81	782.31

For and on behalf of board of directors of
SUNSHINE CAPITAL LIMITED

SUNSHINE CAPITAL LIMITED



Director/Auth. Signatory

SURENDRA KUMAR JAIN

MANAGING DIRECTOR

DIN:- 00530035

Date: 23/10/2026

Place: New Delhi



VRSK & ASSOCIATES

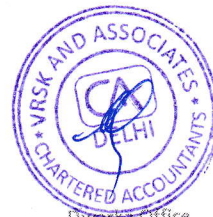
Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON QUARTERLY CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

TO THE BOARD OF DIRECTORS OF
SUNSHINE CAPITAL LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **SUNSHINE CAPITAL LIMITED** ("the parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit (loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended 30.09.2026 and for the period from 01.07.2026 to 30.09.2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30.09.2026 and the corresponding period from 01.07.2026 to 30.09.2026, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of the following entities:
M/s Hologram Holdings Private Limited having 33.22% shares



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VRSK & ASSOCIATES

Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 4 below, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated financial results, which have not been prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For VRSK & Associates (FRN:011199N)
Chartered Accountant


CA. ANKUSH GUPTA (M.NO: 086499)
Partner
New Delhi, October 23, 2026
UDIN: 26086499YUQLOM8077



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