SUNRISE EFFICIENT MARKETING LIMITED
Regd. Office: 3rd Floor, 9292 Building, VIP Road, Nr. Metro Wholesale, Althan, Surat 395017
E-mail: cs@sunrisemarketing.net, **Website:** www.sunriseefficientmarketing.com, **Tel. No**. 261-2890045

CIN: L29100GJ2020PLC114489

06/11/2026

To,
The Corporate Relations Department
BSE Limited
P. J. Towers, Dalal Street, Mumbai-400001, Maharashtra

Scrip Code: 543515

Subject: Outcome of Board Meeting held on 06th September, 2026

Re: Disclosure under Regulation 30 and all other applicable Regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended from time to time

Dear Sir/Ma'am,

Pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of Sunrise Efficient Marketing Limited at their Meeting held on Today i.e. **Friday, September 06, 2026**, at the **Registered Office of the Company situated at 3rd Floor, 9292 Building, VIP Road, Near Metro Wholesale, Althan, Surat – 395017, Gujarat,** has considered and approved Unaudited Financial Results of the Company along with the Statement of Assets & Liabilities and Cash Flow Statement for the Half Year ended 30th September,2026.

A copy of said results along with the Limited Review Report there on is enclosed herewith.

The Financial Results will also be available on website of the Company at www.sunriseefficientmarketing.com in due course.

The meeting commenced at **03:00 P.M** and concluded at **05:00 P.M**.

Kindly take the above information on your records.

Thanking you,

Yours faithfully,

For SUNRISE EFFICIENT MARKETING LIMITED

Desai Lejas Hemantrai
Digitally signed by Desai Lejas Hemantrai
Date: 2026.11.06 17:04:19 +05'30'

LEJAS HEMANTRAI DESAI
MANAGING DIRECTOR
DIN: 02488965

Encl: As above

LIMITED REVIEW REPORT

SUNRISE EFFICIENT MARKETING LIMITED

2026

SBMG & Co. LLP

Auditors:

M/s SBMG & Co. LLP
(formerly known as SBMG & Co.)
Chartered Accountants
[Peer Review Certificate No: 017402
Valid Upto: 31-01-2028]

Office: 2002, Rathi Palace, Ring Road, Surat - 395002 (Guj)
Phone (O): 0261 - 2343638, Email: info@sbmgandco.com
Website: www.sbmgandco.com

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SFS

SBMG & Co. LLP
(formerly known as SBMG & Co.)
Chartered Accountants

2002, Rathi Palace,
Ring Road, Surat - 395 002
· 0261- 2343638
info@sbmgandco.com
www.sbmgandco.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON HALF YEARLY STANDALONE FINANCIAL RESULTS

To,
The Board of Directors
Sunrise Efficient Marketing Limited.

We have reviewed the accompanying statement of unaudited standalone financial results of **Sunrise Efficient Marketing Limited**; for the half year ended on 30th September, 2026, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the LODR Regulations").

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the LODR Regulations. 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.
A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, SBMG & Co LLP
Chartered Accountants
(FRN: 127756W/W101027)

Mitesh Goel,
Designated Partner
Membership No: 123392
UDIN: 26123392ZYCURX6735
Place: Surat
Date: 06.11.2026s

SUNRISE EFFICIENT MARKETING LIMITED

CIN :U29100GJ2020PLC114489

Reg. & Corporate Office: 3rd Fl., Shop No.6, 9292 Building, VIP Road, Nr. Metro Wholesale, Althan, Surat, Surat City, Gujarat, India, 395017

Website :www.sunriseeffecientmarketing.com E mail: info@sunrisemarketing.net Phone: 261-2890045

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30.09.2026

Particulars	*As on 30.09.2026*	*As on 30.09.2025*	*As on 31.03.2026*	*As on 31.03.2025*
	Unaudited	*Unaudited*	*Audited*	*Audited*
	(Amount In ₹ Lakhs)	(Amount In ₹ Lakhs)	(Amount In ₹ Lakhs)	(Amount In ₹ Lakhs)
I. EQUITY AND LIABILITIES				
SHAREHOLDER'S FUND				
(a) Share Capital	1916.00	1916.00	1916.00	1500.00
(b) Reserves and Surplus	9142.30	8015.80	8481.54	3506.34
(c) Money received against share warrants	349.40	349.40	349.40	1705.16
Share application money pending allotment	0.00	0.00	0.00	0.00
NON-CURRENT LIABILITIES				
(a) Long-Term Borrowings	100.50	2.72	0.00	8.16
(b) Deferred Tax Liabilities (Net)	0.00	0.00	0.00	0.00
(c) Other Long Term Liabilities	0.00	0.00	0.00	0.00
(d) Long Term Provisions	37.66	33.20	31.91	33.19
CURRENT LIABILITIES				
(a) Short-Term Borrowings	1123.12	555.76	279.66	(16.04)
(b) Trade Payables	846.77	400.92	(50.72)	488.16
Total O/s Due to MSME	381.08	209.87	102.03	159.36
Total O/s Due to Others	465.69	191.05	(152.75)	328.80
(c) Other Current Liabilities	5.15	0.06	37.16	0.00
(c) Short-Term Provisions	290.18	228.94	400.56	386.11
TOTAL	**13811.07**	**11502.80**	**11445.51**	**7611.07**
II. ASSETS				
NON CURRENT ASSETS				
(a) Property,Plant & Equipment & Intangible Assets				
Property,Plant & Equipment	77.90	92.08	87.25	101.23
Intangible Assets	30.34	2.39	0.00	0.00
Capital Work in Progess	40.65	0.00	0.00	0.00
Intangible Assets under Development	1.20	4.24	37.51	0.00
(b) Non-current Investments	448.68	1762.94	634.76	0.00
(c) Deferred Tax Asset	13.72	11.71	15.93	12.93
(d) Long term Loans and Advances	0.00	0.00	0.00	0.00
(e) Other Non-current Assets	48.57	25.59	42.92	23.90
CURRENT ASSETS		0.00		
(a) Current Investments	68.00	24.57	121.00	24.53
(b) Inventories	4572.14	2466.51	2500.26	1978.15
(c) Trade Receivables	6489.71	5145.27	5444.32	4238.29
(d) Cash and Cash Equivalents	57.87	177.92	542.66	139.11
(e) Short-Term Loans and Advances	1788.97	1207.80	2018.89	1092.94
(f) Other Current Assets	173.32	581.79	0.00	0.00
TOTAL	**13811.07**	**11502.80**	**11445.51**	**7611.07**

SUNRISE EFFICIENT MARKETING LTD. SURAT

S. Subhash & CO. SURAT Chartered Accountants

SUNRISE EFFICIENT MARKETING LIMITED

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UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30.09.2026

(Amount in ₹ Lakhs , except for equity share, EPS data & Ratios))

Particulars	Half Year Ended			Year Ended	
	On 30.09.2026	On 31.03.2026	On 30.09.2025	On 31.03.2026	On 31.03.2025
	Unaudited	Unaudited	Unaudited	Audited	Audited
	(Amount In ₹ Lakhs)	(Amount In ₹ Lakhs)	(Amount In ₹ Lakhs)	(Amount In ₹ Lakhs)	(Amount In ₹ Lakhs)
i. Revenue from Operations	9708.23	8923.86	7016.69	15940.55	12910.17
ii. Other Income	109.31	141.95	40.28	182.23	64.18
TOTAL INCOME	**9817.55**	**9065.81**	**7056.97**	**16122.78**	**12974.35**
iii. *Expenses:*					
Cost of Materials Consumed	8042.13	7669.92	5920.81	13590.73	10875.36
- Purchases of Stock in Trade	10114.00	7703.66	6409.17	14112.83	11264.19
- Change in Inventories	2071.88	33.74	488.36	522.10	388.83
Employee benefit expense	281.81	280.28	216.06	496.34	420.69
Financial costs	34.92	20.14	6.55	26.69	61.08
Depreciation and other amortized expenses	23.21	18.83	17.19	36.02	48.80
Other Expenses	545.16	448.01	200.62	648.63	340.85
TOTAL EXPENSES	8927.22	8437.18	6361.23	14798.41	11746.77
iv. Profit before exceptional & extraordinary items & tax	890.32	628.64	695.74	1324.38	1227.58
v. Exceptional Items	0.00	0.00	0.00	0.00	0.00
vi. Profit before extraordinary items and tax	890.32	628.64	695.74	1324.38	1227.58
vii. Extraordinary Items			0.00	0.00	0.00
viii. Profit before tax	890.32	628.64	695.74	1324.38	1227.58
ix. Tax expense:					
Current tax	227.35	160.36	173.59	333.95	311.49
Deferred tax	2.21	(4.23)	1.22	(3.00)	(6.29)
Profit (Loss) from continuing operations	660.76	472.50	520.92	993.43	922.38
Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
Tax expense of discounting operations	0.00	0.00	0.00	0.00	0.00
Profit/(Loss) from Discontinuing operations	0.00	0.00	0.00	0.00	0.00
Profit/(Loss) for the period	660.76	472.50	520.92	993.43	922.38
x Earning per equity share:					
Basic	3.45	2.47	2.89	5.34	6.15
Diluted	3.45	2.40	2.81	5.11	5.66
xi Debt /Equity	0.11	0.03	0.05	0.03	(0.00)
xii Debt Service Coverage	27.42	33.15	109.84	51.97	21.90
xiii Interest Coverage ratio	26.49	32.21	107.22	50.62	21.10

SUNRISE EFFICIENT MARKETING LTD. SURAT

SBMG & CO. LLP SURAT Chartered Accountants

SUNRISE EFFICIENT MARKETING LIMITED

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UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30.09.2026

(Amount In ₹ Lakhs)

PARTICULARS	*As at the end of 30th September, 2026*	*As at the End of 30th September, 2025*
	Unaudited	Unaudited
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit as per Profit & Loss Account	660.76	520.92
Excess/ (Short) provision of Income tax	0.00	(11.83)
Profit From the Firm	4.05	6.77
Profit on sale of fixed assets	(2.44)	0.00
Depreciation & other amortized expenses	23.21	17.19
Deferred Tax Asset	2.21	1.22
Net Profit before Working Capital Changes	687.79	534.27
Changes in Trades Receivables	(1045.39)	(906.98)
Changes in Loans & Advances	229.92	(114.86)
Changes in Stock on Hand	(2071.88)	(488.36)
Changes in Other Current Assets	(173.32)	(581.79)
Changes in Trade Payable	897.49	(87.24)
Changes in Other Current Liabilities	(32.01)	0.06
Changes in Provision	(104.64)	(157.17)
Net Cash Generated in Operating Activity	**(1612.04)**	**(1802.06)**
CASH FLOW FROM INVESTING ACTIVITIES		
Change In Investement	235.03	(1762.98)
Purchase of Fixed Assets	(49.68)	(14.67)
Change in Other Non-Current Asset	(5.65)	(1.69)
Sale Of Fixed Assets	3.58	0.00
Net Cash Generated in Investing Activities	**183.28**	**(1779.34)**
CASH FLOW FROM FINANCING ACTIVITIES		
Changes in Long Term Loans	943.96	566.37
Changes in Share Capital	0.00	416.00
Change in Securities Premium	0.00	3993.60
Changes in Money Received against the share Warrants	0.00	(1355.76)
Net Cash Generated from Financing Activity	**943.96**	**3620.21**
Net Increase / (decrease) in cash and cash equivalents during the year	**(484.79)**	**38.81**
Cash and cash equivalents as at the beginning of the year	542.66	139.11
Cash and cash equivalents as at the end of the year	**57.87**	**177.92**

Note The Cash flow statement has been prepared under the "Indirect Method' as set out in Accounting Standard-3, "Cash Flow Statements" issued under the the Companies (Accounting Standard) Rules, 2006.





Notes:

1. The above Standalone Financial Results for the half year ended 30-09-2026 have been approved by the Board of Directors at their respective meetings held on 06-11-2026.

2. As the company is listed on SME Platform of BSE, it has been exempted from applicability of IND-As as per proviso to rule 4 of Companies (Indian Accounting Standards) Rules, 2015. The Company has adopted Accounting Standards as notified by Ministry of Corporate Affairs. Accordingly, these financial results have been prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India.

3. The figures of the previous year have been rearranged/ regrouped/ reclassified wherever necessary.

4. The Cash flow statement has been prepared under the "Indirect Method' as set out in Accounting Standard-3, "Cash Flow Statements" issued under the Companies (Accounting Standard) Rules, 2006.

5. During the financial year 2023–24, the Company issued 51,38,000 share warrants at a price of ₹106 per share (comprising a face value of ₹10 and a premium of ₹96 per share), each convertible into one equity share. In the subsequent financial year 2024–25, 41,60,000 equity shares were allotted upon conversion of the share warrants (as per provisions of SEBI (ICDR) Regulations 2018), for which the requisite consideration was duly received. The remaining 9,78,000 share warrants are yet to be converted into equity shares, and the amount received against these warrants has been disclosed under the head "Money received against share warrants.

6. The share warrants were issued at a price lower than the fair value of the Company's equity shares and are, therefore, treated as potential dilutive equity instruments. The fair value of the equity shares has been determined based on the average weekly closing price on the BSE SME

platform during the six-month period from April 2026 to September 2026, which amounts to Rs. 51.03 per equity share.

7. As per Accounting standard 20- "Earnings per Share"-
   a) Convertible share warrants which would be converted into equity share in future is considered as potential equity shares as per AS-20.
   b) Potential equity shares should be treated as dilutive when, and only when, their conversion to equity shares would decrease net profit per share from continuing ordinary operations.

8. During the period ended 30 September 2026, 978,000 Share Warrants carrying an exercise price of ₹106 were outstanding. These warrants were not included in the calculation of diluted earnings per share because the fair value of the equity shares (₹51.03) during the period was lower than the exercise price, making them anti-dilutive under AS 20. Consequently, the Basic Earnings Per Share is considered as the Diluted Earnings Per Share for the current reporting period.

9. For the comparative prior period ended 31 March 2026, these warrants were dilutive as the market value of the shares exceeded the exercise price, and they were factored into the diluted EPS calculation accordingly. For the current period ended 30 September 2026, due to a drop in the fair value of the equity shares below the exercise price, these identical instruments have turned anti-dilutive. Under the mandates of AS 20, prior period comparative EPS is not retrospectively restated for subsequent changes in the dilutive status of options or warrants. Consequently, no adjustment has been made to the comparative Basic or Diluted Earnings Per Share for the period ended 31 March 2026.





LIMITED REVIEW REPORT

SUNRISE EFFICIENT MARKETING LIMITED

2026

SBMG & Co. LLP

Auditors:

M/s SBMG & Co. LLP
(formerly known as SBMG & Co.)
Chartered Accountants
[Peer Review Certificate No: 017402
Valid Upto: 31-01-2028]

Office: 2002, Rathi Palace, Ring Road, Surat - 395002 (Guj)
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CFS

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(formerly known as SBMG & Co.)
Chartered Accountants

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INDEPENDENT AUDITOR'S REVIEW REPORT ON HALF YEARLY CONSOLIDATED FINANCIAL RESULTS

To,
The Board of Directors
Sunrise Efficient Marketing Limited.

We have reviewed the accompanying statement of unaudited consolidated financial results of **Sunrise Efficient Marketing Limited** (the "Parent") and its subsidiary & associate for the half year ended on September 30, 2026 (the "Statement) being submitted by the parent company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the LODR Regulations").

This statement, which is the responsibility of the Parent Company's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the LODR Regulations. 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. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.

This Statement include the following Subsidiary & Associate Entity

1. **Suvarna Enterprise (Subsidiary Company)**
2. **Suvarna Spinning Mills Private Limited (Associate Company)**

The Statement has been prepared by consolidating the financial statements of Suvarna Enterprise, over which the Parent Company exercises control, and accounting for its investment in Suvarna Spinning Mills Private Limited, over which the Parent Company exercises significant influence, in accordance with the requirements of Accounting Standard (AS) 21 – Consolidated Financial



Statements and Accounting Standard (AS) 23 – Accounting for Investments in Associates in Consolidated Financial Statements, respectively.

The financial statements of Suvarna Enterprise, the subsidiary entity, and Suvarna Spinning Mills Private Limited, the associate entity, have neither been reviewed nor audited by us. Accordingly, we do not express any opinion or assurance on the financial information of these entities included in these Consolidated Financial Statements.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, SBMG & Co LLP
Chartered Accountants
(FRN: 127756W/W101027)



Mitesh Goel,
Designated Partner
Membership No: 123392
UDIN: 26123392DDXWYU7912
Place: Surat
Date: 06.11.2026

SUNRISE EFFICIENT MARKETING LIMITED

CIN :U29100GJ2020PLC114489

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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30.09.2026

Particulars	*As on 30.09.2026*	*As on 31.03.2026*
	Unaudited	*Audited*
	(Amount In ₹ Lakhs)	(Amount In ₹ Lakhs)
I. EQUITY AND LIABILITIES		
SHAREHOLDER'S FUND		
(a) Share Capital	1916.00	1916.00
(b) Non Controlling Interest	51.67	(151.65)
(c) Reserves and Surplus	9157.09	8492.95
(d) Money received against share warrants	349.40	349.40
Share application money pending allotment	0.00	0.00
NON-CURRENT LIABILITIES		
(a) Long-Term Borrowings	100.50	0.00
(b) Deferred Tax Liabilities (Net)	0.00	0.00
(c) Other Long Term Liabilities	0.00	0.00
(d) Long Term Provisions	37.66	31.91
CURRENT LIABILITIES		
(a) Short-Term Borrowings	1123.12	299.39
(b) Trade Payables	1102.46	118.02
Total O/s Due to MSME	381.08	102.03
Total O/s Due to Others	721.37	15.99
(c) Other Current Liabilities	14.63	37.66
(c) Short-Term Provisions	297.15	393.38
TOTAL	**14149.67**	**11487.07**
II. ASSETS		
NON CURRENT ASSETS		
(a) Property,Plant & Equipment & Intangible Assets		
Property,Plant & Equipment	77.90	87.25
Intangible Assets	30.34	0.00
Capital Work in Progess	40.65	0.00
Intangible Assets under Development	1.20	37.51
(b) Goodwill on Account of Purchase	106.15	106.15
(c) Non-current Investments	42.91	11.08
(d) Deferred Tax Asset	13.72	15.93
(e) Long term Loans and Advances	0.00	0.00
(f) Other Non-current Assets	48.57	42.92
CURRENT ASSETS		
(a) Current Investments	68.00	121.00
(b) Inventories	4671.76	2566.03
(c) Trade Receivables	6980.13	5938.15
(d) Cash and Cash Equivalents	68.39	542.69
(e) Short-Term Loans and Advances	1821.78	2018.36
(f) Other Current Assets	178.17	0.00
TOTAL	**14149.67**	**11487.07**

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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30.09.2026

Particulars	Half Year Ended	Year Ended
	On 30.09.2026	On 31.03.2026
	Unaudited	Audited
	(Amount In ₹ Lakhs)	(Amount In ₹ Lakhs)
i. Revenue from Operations	10843.72	17377.26
ii. Other Income	73.90	154.51
TOTAL INCOME	**10917.62**	**17531.77**
iii. *Expenses:*		
Cost of Materials Consumed	9122.73	14971.09
- Purchases of Stock in Trade	11227.96	15471.06
- Change in Inventories	2105.22	499.98
Employee benefit expense	281.81	496.34
Financial costs	34.92	26.69
Depreciation and other amortized expenses	23.21	36.02
Other Expenses	558.47	680.88
TOTAL EXPENSES	10021.15	16211.02
iv. Profit before exceptional & extraordinary items & tax	896.47	1320.75
v. Exceptional Items	0.00	0.00
vi. Profit before extraordinary items and tax	896.47	1320.75
vii. Extraordinary Items	0.00	0.00
viii. Profit before tax	896.47	1320.75
ix. Tax expense:		
Current tax	227.35	338.80
Deferred tax	2.21	(3.00)
Profit (Loss) from continuing operations	666.91	984.96
Profit/(Loss) from discontinuing operations	0.00	0.00
Tax expense of discounting operations	0.00	0.00
Profit/(Loss) from Discontinuing operations	0.00	0.00
Profit/(Loss) for the period	666.91	984.96
x Earning per equity share:		
Basic	3.48	5.30
Diluted	3.48	5.08
xi Debt /Equity	0.11	0.03
xii Debt Service Coverage	27.60	51.84
xiii Interest Coverage ratio	26.67	50.49





SUNRISE EFFICIENT MARKETING LIMITED

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Website :www.sunriseeffecientmarketing.com E mail: info@sunrisemarketing.net Phone: 261-2890045

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30.09.2026

(Amount In ₹ Lakhs)

PARTICULARS	*As at the end of 30th September, 2026*	*As at the End of 30th March, 2026*
	Unaudited	Audited
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit as per Profit & Loss Account	666.91	991.14
Excess/(Short) provision of Income tax	0.00	0.00
Profit on sale of fixed assets	(2.44)	0.00
Depreciation & other amortized expenses	23.21	36.02
Deferred Tax Asset	2.21	(3.00)
Net Profit before Working Capital Changes	689.88	1024.15
Changes in Trades Receivables	(1041.98)	(1464.97)
Changes in Loans & Advances	196.59	(1035.17)
Changes in Stock on Hand	(2105.73)	(499.98)
Changes in Other Current Assets	(178.17)	0.00
Changes in Trade Payable	984.43	(435.60)
Changes in Other Current Liabilities	(23.04)	37.16
Changes in Short Term Borrowings	0.00	0.00
Changes in Provision	(90.47)	19.69
Net Cash Generated in Operating Activity	**(1568.50)**	**(2354.72)**
CASH FLOW FROM INVESTING ACTIVITIES		
Change In Investement	21.17	(305.19)
Purchase of Fixed Assets	(49.68)	(22.04)
Change in Other Non-Current Asset	(5.65)	(19.02)
Change in Intangible Assets under Development	0.00	(37.51)
Interest on Fixed Deposit	0.00	0.93
Interest on Loan Advanced	0.00	105.75
Sale Of Fixed Assets	3.58	0.00
Net Cash Generated in Investing Activities	**(30.58)**	**(277.08)**
CASH FLOW FROM FINANCING ACTIVITIES		
Changes in Borrowings	924.23	307.28
Changes in Share Capital	0.00	416.00
Change in Securities Premium	0.00	3993.60
Changes in Money Received Against Share Warrants	0.00	(1355.76)
Change in Reserve and Surplus	(2.77)	(11.83)
Change in Long Term Provisions	0.00	(1.29)
Capital Addition/(Withdrawal) by NCI	203.32	(314.56)
Net Cash Generated from Financing Activity	**1124.78**	**3033.44**
Net Increase / (decrease) in cash and cash equivalents during the year	**(474.30)**	**401.64**
Cash and cash equivalents as at the beginning of the year	542.69	141.06
Cash and cash equivalents as at the end of the year	**68.39**	**542.69**

Note The Cash flow statement has been prepared under the "Indirect Method' as set out in Accounting Standard-3, "Cash Flow Statements" issued under the the Companies (Accounting Standard) Rules, 2006.





Notes:

1. The above Financial Results for the half year ended 30-09-2026 have been approved by the Board of Directors at their respective meetings held on 06-11-2026.

2. The Company has presented comparative figures in these Consolidated Financial Statements for the year ended 31 March 2026. However, comparative figures as at and for the period ended 30 September 2025 have not been presented, as the Company obtained control over Suvarna Enterprise with effect from 1 October 2025. Accordingly, Suvarna Enterprise has been consolidated on a line-by-line basis from the date control was obtained, in accordance with Accounting Standard (AS) 21 – Consolidated Financial Statements.

   Prior to 1 October 2025, although the Company held a 55% profit-sharing interest in Suvarna Enterprise, it did not exercise control over the firm. Consequently, the investment was accounted for using the equity method, whereby the Company's share of profit or loss of Suvarna Enterprise was recognised in the Company's financial results, in accordance with Accounting Standard (AS) 23 – Accounting for Investments in Associates in Consolidated Financial Statements. Accordingly, the consolidated financial information for the period ended 30 September 2025 is not comparable with the current reporting period.

3. As the parent company is listed on SME Platform of BSE, it has been exempted from applicability of IND-As as per proviso to rule 4 of Companies (Indian Accounting Standards) Rules, 2015. The parent Company has adopted Accounting Standards as notified by Ministry of Corporate Affairs. Accordingly, these financial results have been prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India.

4. The Company has the following subsidiary and associate entities as at 30 September 2026:
   a. Suvarna Enterprise – Subsidiary
   b. Suvarna Spinning Mills Private Limited – Associate

   Suvarna Enterprise – Subsidiary

   On 21 April 2025, the Company entered into a partnership arrangement with Suvarna Enterprise, wherein it held a profit-sharing ratio and capital contribution ratio of 55%. However, at the time of entering into the partnership, the Company did not exercise control over the management and decision-making affairs of the firm. Subsequently, a supplementary partnership deed was executed between the partners on 18 November 2025, whereby control over the management and decision-making affairs of the firm was vested in the Company with effect from 1 October 2025.

   Accordingly, in accordance with the principles prescribed under Accounting Standard (AS) 21 – Consolidated Financial Statements, the Company obtained control over Suvarna Enterprise with effect from 1 October 2025, which has been considered as the date of acquisition of control for consolidation purposes. Consequently, Suvarna Enterprise has been treated as a subsidiary of the Company from the said date, and its financial statements have been consolidated on a line-by-line basis from 1 October 2025.

SUNRISE EFFICIENT MARKETING LTD. SURAT

SURAT Chartered Accountants

Suvarna Spinning Mills Private Limited – Associate

The Company subscribed to the equity share capital of Suvarna Spinning Mills Private Limited on 14 February 2026 by acquiring 3,000 equity shares of face value ₹10 each, aggregating to ₹30,000. Pursuant to this investment, the Company holds 30% of the equity share capital of Suvarna Spinning Mills Private Limited as at 30 September 2026. Accordingly, the investment has been classified as an investment in an associate, as the Company exercises significant influence over the investee, and is accounted for using the equity method in accordance with Accounting Standard (AS) 23 – Accounting for Investments in Associates in Consolidated Financial Statements.

Consolidated Financial Results

Accordingly, the unaudited consolidated financial results of the Company for the period ended 30 September 2026 have been prepared by consolidating the financial statements of Suvarna Enterprise, being a subsidiary, on a line-by-line basis from the date control was obtained, and by accounting for the Company's investment in Suvarna Spinning Mills Private Limited, being an associate, using the equity method, in accordance with the applicable requirements of Accounting Standards (AS) 21 and AS 23, respectively.

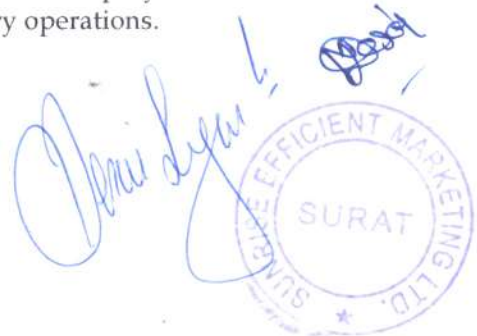
5. The figures of the previous year have been rearranged/ regrouped/ reclassified wherever necessary.

6. The Cash flow statement has been prepared under the "Indirect Method' as set out in Accounting Standard-3, "Cash Flow Statements" issued under the Companies (Accounting Standard) Rules, 2006.

7. During the financial year 2023–24, the Company issued 51,38,000 share warrants at a price of ₹106 per share (comprising a face value of ₹10 and a premium of ₹96 per share), each convertible into one equity share. In the subsequent financial year 2024–25, 41,60,000 equity shares were allotted upon conversion of the share warrants (as per provisions of SEBI (ICDR) Regulations 2018), for which the requisite consideration was duly received. The remaining 9,78,000 share warrants are yet to be converted into equity shares, and the amount received against these warrants has been disclosed under the head "Money received against share warrants.

8. The share warrants were issued at a price lower than the fair value of the Company's equity shares and are, therefore, treated as potential dilutive equity instruments. The fair value of the equity shares has been determined based on the average weekly closing price on the BSE SME platform during the six-month period from April 2026 to September 2026, which amounts to Rs. 51.03 per equity share.

9. As per Accounting standard 20- "Earnings per Share"-
   a) Convertible share warrants which would be converted into equity share in future is considered as potential equity shares as per AS-20.
   b) Potential equity shares should be treated as dilutive when, and only when, their conversion to equity shares would decrease net profit per share from continuing ordinary operations.





10. During the period ended 30 September 2026, 978,000 Share Warrants carrying an exercise price of ₹106 were outstanding. These warrants were not included in the calculation of diluted earnings per share because the fair value of the equity shares (₹51.03) during the period was lower than the exercise price, making them anti-dilutive under AS 20. Consequently, the Basic Earnings Per Share is considered as the Diluted Earnings Per Share for the current reporting period.

11. For the comparative prior period ended 31 March 2026, these warrants were dilutive as the market value of the shares exceeded the exercise price, and they were factored into the diluted EPS calculation accordingly. For the current period ended 30 September 2026, due to a drop in the fair value of the equity shares below the exercise price, these identical instruments have turned anti-dilutive. Under the mandates of AS 20, prior period comparative EPS is not retrospectively restated for subsequent changes in the dilutive status of options or warrants. Consequently, no adjustment has been made to the comparative Basic or Diluted Earnings Per Share for the period ended 31 March 2026.