



May 23, 2026

To,  
The National Stock Exchange of India Limited  
Exchange Plaza, Plot No. C/1,  
G Block, Bandra - Kurla Complex,  
Bandra (East), Mumbai 400 051

**Symbol: SOCL**

Dear Sir/Madam

**Subject: Outcome of the Board Meeting under Regulation 30 of Securities and Exchange of India (Listing Obligations & Disclosures Requirements) Regulations, 2015**

We hereby inform that the Board of Directors of the Company at its Meeting held on 23<sup>rd</sup> May, 2026 has, inter alia, considered and approved the following:

1. Approved the Audited Financial Statements/Results (both Standalone & Consolidated) for the half year and financial year ended 31<sup>st</sup> March, 2026. A copy of the Financial Results (both Standalone & Consolidated) for the half year and financial year ended 31<sup>st</sup> March, 2026 along with the Independent Audit Report of the Statutory Auditors thereupon and based on the Unmodified Opinion in respect of the Audited (Standalone and Consolidated) Financial Statements for the year ended 31st March, 2026, the copy of declaration signed by the Whole time Director of the Company are enclosed as “**Annexure-A**”
2. Approved the appointment M/s Anil Malani & Associates as the Internal Auditor of the Company for the financial year 2026-27. A brief profile of M/s Anil Malani & Associates is enclosed as “**Annexure-B**”.
3. Approved appointment of Mr. Anil Kumar Dubey (Mem.No: FCS 9488), Partner of M/s M & A Associates, Practising Company Secretaries (Cop: 12588) As Secretarial Auditors of the Company For the financial year 2025-26. A brief profile of M/s. S. Chhaparia & Associates is enclosed as “**Annexure-C**”.



Registered Office: 16 India Exchange Place, 3<sup>rd</sup> Floor, Room No. 14, Kolkata – 700001, West Bengal

CIN: L23200WB2010PLC147053

T: 1800 891 7625 | E: cs@sundrex.co | W: www.sundrex.com



The meeting of the Board of Directors commenced at 12:00 p.m. and concluded at: 04.30 p.m.  
Request you to take the above information on record and acknowledge receipt.

Thanking you,

**For Sundrex Oil Company Limited**

Digitally signed  
by AKANSHA  
*Akansha Lakhani* LAKHANI  
Date: 2026.05.23  
16:06:00 +05'30'

**Akansha Lakhani**

**Company Secretary and Compliance Officer**



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## ANNEXURE-B

**Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015**

### BRIEF PROFILE OF M/S ANIL MALANI & ASSOCIATES, INTERNAL AUDITOR

Sl.NO	Particulars	Disclosure
1.	Name of the Company	Sundrex Oil Company Limited
2.	Name of the Auditor	Mr.Anil Malani
3.	Reason For Change	Appointment as Internal Auditor of the Company for the year 2026-27
4.	Brief Profile	<p>M/s. Anil Malani &amp; Associates is a proprietorship firm engaged in professional audit, taxation, and consultancy services. The firm is headed by Mr. Anil Malani, Proprietor, holding Membership No. 066279. The firm's FRN is 329096E and PAN is AERPM7652K.</p> <p>The firm is primarily engaged in providing auditing, taxation, financial advisory, and compliance-related services to</p>



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		<p>its clients across various sectors. It is committed to delivering professional, reliable, and timely services while maintaining high standards of integrity and ethics in all its assignments.</p> <p>Over the years, the firm has developed experience in areas such as statutory audits, internal audits, GST and income tax matters, financial statement preparation, business consultancy, and regulatory compliance services. The firm strives to provide practical and client-focused solutions tailored to the specific needs of businesses and individuals.</p> <p>M/s. Anil Malani &amp; Associates believes in maintaining long-term professional relationships with its clients through quality service, transparency, and a dedicated approach towards excellence in professional practice.</p>
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5.	Relationship between Directors	No relationship with any Board of Directors or KMP's of the Company.
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### ANNEXURE-C

**Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015**

### **ANNEXURE-B**

**BRIEF PROFILE OF MR. ANIL KUMAR DUBEY, PARTNER OF M/S M & A ASSOCIATES, SECRETARIAL AUDITOR.**

<b>Sl.No</b>	<b>Particulars</b>	<b>Disclosure</b>
<b>1.</b>	Name of the Secretarial Auditor	Sundrex Oil Company Limited
<b>2.</b>	Name of the Auditor	<b>Mr. Anil Kumar Dubey</b>
<b>3.</b>	Reason For Change	Appointment as Secretarial Auditor of the Company for the Financial year ended 2025-26 subject to approval of Shareholders at the ensuing AGM.
<b>4.</b>	Brief Profile	Fellow Member of the Institute of Company Secretaries of India and Law graduate. Presently he is practicing Company Secretary & Registered Valuer (SFA), Insolvency Professional and specializing in Company, Insolvency, Securities Law, Valuation Matters and NCLT Appearances.



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		<p>He is also renowned academician in Corporate Law &amp; Training. He infuses enthusiastic approach among his Teammates to utilize their maximum potential. He has been elected to Eastern India Regional Council of the Institute of Company Secretaries of India for the term 2019-2022 and served as its secretary for the year 2019- 2020 and Chairman for the term 2022-23. He is renowned Mind Power Trainer and helps various organizations to maximize the utilization of their human resources at optimum level. He is regular invitee by organizations for conducting various training programs</p>
5.	Relationship between Directors	No relationship with any Board of Directors or KMP's of the Company.



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**SUNDREX OIL COMPANY LIMITED**

CIN: U23200WB2010PLC147053

**Consolidated Balance Sheet as on 31st March, 2026**

Particulars		Note No.	March 31, 2026 Amount in Lakhs	March 31, 2025 Amount in Lakhs
<b>A</b>	<b>EQUITY AND LIABILITIES</b>			
<b>1</b>	<b>Shareholders' funds</b>			964.48
	(a) Share Capital	3	1339.36	0.37
	(b) Minority Interest	3.1	0.39	563.20
	(c) Reserves & Surplus	4	3275.44	
	<b>Total of Shareholders' Fund</b>		<b>4615.18</b>	<b>1528.05</b>
<b>2</b>	<b>Non-current liabilities</b>			1092.70
	(a) Long-Term Borrowings	5	213.85	5.74
	(b) Deferred Tax Liabilities (net)	6	2.49	
	<b>Total of Non-Current Liabilities</b>		<b>216.34</b>	<b>1098.44</b>
<b>3</b>	<b>Current liabilities</b>			640.04
	(a) Short-Term Borrowings	7	1545.38	
	(b) Trade Payables			8.30
	(i) Due to Micro, Small & Medium Enterprise	8.1	18.00	253.15
	(ii) Due to Others	8.2	284.83	181.46
	(c) Other current liabilities	9	190.27	133.94
	(d) Short term Provisions	10	122.95	
	<b>Total of Current Liabilities</b>		<b>2161.43</b>	<b>1216.89</b>
	<b>Total Equity &amp; Liabilities</b>		<b>6,992.95</b>	<b>3,843.38</b>
<b>B</b>	<b>ASSETS</b>			
<b>1</b>	<b>Non-Current Assets</b>			
	(a) Property, Plant & Equipment and Intangible Assets	11		411.00
	(i) Property, Plant & Equipment		402.36	9.36
	(ii) Intangible assets		9.82	21.35
	(iii) Capital Work in Progress		63.74	409.66
	(b) Non-Current Investments	12	409.66	4.49
	(c) Deferred Tax Assets (net)	13	5.06	16.37
	(d) Other Non-Current Assets	14	19.11	
	<b>Total of Non-Current Assets</b>		<b>909.74</b>	<b>872.23</b>
<b>2</b>	<b>Current assets</b>			11.11
	(a) Current Investment	15	23.66	595.07
	(b) Inventories	16	1,061.01	1,408.34
	(c) Trade Receivables	17	2,428.64	493.44
	(d) Cash and Cash Equivalents	18	1,508.42	312.92
	(e) Short term Loans and Advances	19	872.85	150.28
	(f) Other Current Assets	20	188.63	
	<b>Total of Current Assets</b>		<b>6,083.20</b>	<b>2,971.16</b>
	<b>Total Assets</b>		<b>6,992.95</b>	<b>3,843.38</b>

Summary of significant accounting policies 1,2

Note: The accompanying Statement of Significant Accounting Policies and Notes to Financial Information are an integral part of this statement.

For Jain Sonu & Associates  
Chartered Accountants  
FRN No. 324386E

For and on behalf of Board of Directors of  
Sundrex Oil Company Limited

**Sonu Jain**

Digitally signed by Sonu Jain  
Date: 2026.05.23 15:35:16  
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Partner - CA Sonu Jain  
Membership No - 060015  
Place : Kolkata  
Date: 23/05/2026  
UDIN: 26060015VNIWIN8326

**SUNDREX OIL COMPANY LIMITED**

*Sonushank*  
Whole Time Director

Shashank Sonthalia  
(Whole-time director)  
DIN No: 03052899

**SUNDREX OIL COMPANY LIMITED**  
**CIN: U23200WB2010PLC147053**  
**Consolidated Statement of Profit & Loss For the Period Ended 31.03.2026**

Amount in lakhs

Particulars	Half Year Ended			Year Ended	
	March, 31 2026	Sept 30, 2025	31st March 2025	March, 31 2026	31st March 2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>A INCOME</b>					
Revenue from Operations	7,225.24	3,845.79	4,411.60	11,071.04	6,719.68
Other Income	91.11	67.48	146.48	158.59	192.18
<b>I TOTAL INCOME</b>	<b>7,316.35</b>	<b>3,913.27</b>	<b>4,558.08</b>	<b>11,229.62</b>	<b>6,911.86</b>
<b>B EXPENSES</b>					
Cost of Raw Materials consumed	6,434.17	3,051.92	3,857.75	9,486.09	5,702.69
Purchase of Stock in Trade	-	-	-	-	-
Change in Inventories of Finished Goods & Work-In-Progress	-102.70	89.30	(215.37)	(13.40)	(203.79)
Employee Benefit Expenses	89.04	71.38	92.02	160.42	130.31
Finance Cost	132.05	93.65	125.73	225.69	179.86
Depreciation & Amortization Expenses	17.67	18.18	21.21	35.85	34.55
Other Expenses	347.44	262.31	204.57	609.75	363.62
<b>II TOTAL EXPENSES</b>	<b>6,917.67</b>	<b>3,586.74</b>	<b>4,085.91</b>	<b>10,504.41</b>	<b>6,207.24</b>
<b>III PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (I- II)</b>	<b>398.68</b>	<b>326.53</b>	<b>472.18</b>	<b>725.22</b>	<b>704.63</b>
<b>IV EXCEPTIONAL ITEM</b>			-	-	-
<b>V PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (III-IV)</b>	<b>398.68</b>	<b>326.53</b>	<b>472.18</b>	<b>725.22</b>	<b>704.63</b>
<b>VI Extraordinary items Income/ (Expenses)</b>			-	-	-
<b>VII PROFIT BEFORE TAX(V-VI)</b>	<b>398.68</b>	<b>326.53</b>	<b>472.18</b>	<b>725.22</b>	<b>704.63</b>
<b>VIII TAX EXPENSE:</b>					
(1) Current tax					
- Provision for Income Tax	95.65	82.40	116.40	178.05	156.86
(2) Deferred Tax					
- Deferred Tax Liability Created/ (Reversal)	-5.62	1.80	(5.03)	(3.82)	3.31
<b>Total of Tax Expenses</b>	<b>90.02</b>	<b>84.20</b>	<b>111.36</b>	<b>174.22</b>	<b>160.16</b>
<b>IX PROFIT/(LOSS) FOR THE YEAR (VII-VIII)</b>	<b>308.66</b>	<b>242.33</b>	<b>360.81</b>	<b>550.99</b>	<b>544.46</b>
Minority interest's share	0.02	(0.01)	0.05	0.01	0.01
Parent's Share	308.64	242.34	343.75	550.98	544.45
<b>EARNING PER SHARE (N.V of share ₹ 10)</b>	<b>2.67</b>	<b>2.51</b>	<b>5.13</b>	<b>5.20</b>	<b>8.12</b>
Basic & Diluted Earning Per Share	2.67	2.51	5.13	5.20	8.12

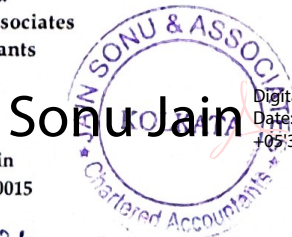
Note : As the company's business activity falls within a single reportable operating segment viz, "Lubricants", no separate segment information is disclosed.

For the six month ended 31st March 2026, the figures are balancing figures between half yearly results for the period ended 30th September 2025 and year-to-date results for the year ended 31st March 2026.

The Consolidated Financial Results of the Company for the half year endedn 31st march, 2026 & Year Ended 31st March 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 23th May, 2026. The Statutory Auditors of the Company have carried out Audit of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The above Financial Results of the company for the Half year ended 31st march, 2026 & Year Ended 31st March 2026 are available at the company's website [www.sundrex.com](http://www.sundrex.com) and website of all stock exchanges, where the equity shares of the company are listed.

Note: The accompanying Statement of Significant Accounting Policies and Notes to Financial Information are an integral part of this statement.

For Jain Sonu & Associates  
Chartered Accountants  
FRN No. 324386E



**Sonu Jain**

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Date: 2026.05.23 15:35:46  
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Partner - CA Sonu Jain  
Membership No - 060015  
Place : Kolkata  
Date: 23/05/2026  
UDIN: 26060015 UNIW IN 8326

For and on behalf of Board of Directors of  
Sundrex Oil Company Limited

**SUNDREX OIL COMPANY LIMITED**

*(Signature)*  
Shashank Choudhary  
Whole-time Director  
(Whole-time director)  
DIN No: 03052899

**SUNDREX OIL COMPANY LIMITED**

CIN: U23200WB2010PLC147053

**Cash Flow Statement for the period ended 31st March 2026**

		March 31, 2026 Amount in Lakhs	March 31, 2025 Amount in Lakhs
<b>A</b>	<b>Cash Flow From Operating Activities</b>	725.22	705
	Profit before tax from continuing operations	725.22	704.63
	<b>Profit Before Tax</b>		
	Non cash & Non operating item	35.85	34.55
	Depreciation and Amortisation	170.78	158.05
	Interest & Finance Charges	-	(12.39)
	Profit from Sale of Mutual Fund	-	(0.47)
	Profit from Sale of Fixed Assets	(27.07)	(6.63)
	Interest Received	-	(0.07)
	Prior period expenses	904.77	877.67
	<b>Operating Profit before working capital changes</b>		
	<b>Changes in operating assets and liabilities:</b>	41.37	-50.45
	Increase/(Decrease) in Trade Payables	8.82	-103.87
	Increase/(Decrease) in Other Current Liabilities	-	67.92
	Increase/(Decrease) in Short Term Provisions	(465.94)	-342.48
	Decrease/(Increase) in Inventories	(1,020.29)	-355.73
	Decrease/(Increase) in Trade Receivables	(559.93)	69.06
	Decrease/(Increase) in Short-Term Loan and Advances	(38.35)	-83.32
	Decrease/(Increase) in Other Current Assets	(1,129.55)	78.80
	<b>Net cash flow before Tax and Extra ordinary Item</b>		
	Direct Taxes (Paid) /Refund	(189.06)	-156.86
	<b>Net cash flow from / (used in ) operating activities (A)</b>	(1,318.61)	(78.06)
<b>B</b>	<b>Cash flows from investing activities</b>	(70.05)	(88.36)
	Purchase of Fixed Assets(Including Capital WIP)	-	0.80
	Sale of Fixed Assets	27.07	6.63
	Interest Received	-	63.28
	Proceeds from sale of mutual funds	-	(397.39)
	Decrease/(Increase) in Other Non Current Investments	(12.55)	
	Decrease/(Increase) in Current Investment	(2.75)	(0.51)
	Decrease/(Increase) in Other Non Current Assets	(58.28)	(415.55)
	<b>Net cash flow from/(used in) investing activities (B)</b>		
<b>C</b>	<b>Cash flows from financing activities</b>	(878.85)	486.09
	Proceeds/(Repayment) From Long Term Borrowings	905.34	-109.39
	Increase/(Decrease) in Short Term Borrowings	2,536.15	588.00
	Proceeds from issue of shares	(170.78)	-158.05
	Interest Paid	2,391.87	806.65
	<b>Net cash flows from/(used in) in financing activities (C)</b>		
	<b>Component of cash and cash equivalents</b>		
	Net increase / (decrease) in cash and cash equivalent (A+B+C)	1,014.98	313.05
	Cash and cash equivalent at the beginning of the period	493.44	180.39
	<b>Cash and cash equivalent at the end of the year</b>	1,508.42	493.44

1,2

**Summary of significant accounting policies**

Note: The accompanying Statement of Significant Accounting Policies and Notes to Financial Information are an integral part of this statement.

For Jain Sonu & Associates  
Chartered Accountants  
FRN No. 324386E

**Sonu Jain**

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Date: 2026.05.23 15:36:20  
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Partner - CA Sonu Jain  
Membership No - 060015  
Place : Kolkata  
Date : 23/05/2026  
UDIN : 260 600LSV NIWIN 8326

For and on behalf of Board of Directors of  
Sundrex Oil Company Limited

**SUNDREX OIL COMPANY LIMITED**

**Shashank**  
Whole Time Director

Shashank Sonthalia  
(Whole-time director)  
DIN No: 03052899



INDEPENDENT AUDITOR'S REPORT ON THE HALF YEARLY & FOR THE YEAR  
ENDED 31<sup>ST</sup> MARCH 2026 ON AUDIT OF FINANCIAL RESULTS OF THE COMPANY  
PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND  
DISCLOSURE REQUIREMENTS)

To,

The Boards of Directors,

M/s. Sundrex Oil Company Limited

Opinion

We have audited the Consolidated half yearly Financial Results for the year ended March 31, 2026 and the year-to-date results for the period from April 01, 2025 to March, 31 2026, of M/s. Sundrex Oil Company Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") attached herewith, ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Audited Financial Results

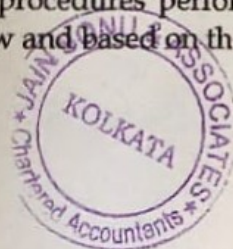
In our opinion and to the best of our information and according to the explanations given to us, the Consolidated Financial Results for the half year ended March 31, 2026 the year-to-date results for the period from April 01, 2025 to March, 31 2026:

(i) are presented in accordance with the requirements of Regulation of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

(ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Group for the half yearly Financial Results for the year ended March 31, 2026 and the year-to-date results for the period from April 01, 2025 to March, 31 2026.

(b) Conclusion on audited Consolidated Financial Results for the half year ended March 31, 2026

With respect to the Consolidated Financial Results for the half year ended March 31, 2026, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below and based on the consideration of the audit reports



for the year ended on March 31, 2026 of the other auditors referred to in Other Matters section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the Half Year ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards 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.

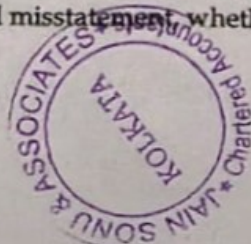
### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

### **Management's Responsibilities for the Statement**

This Statement which includes the half yearly Consolidated Financial Results for the year ended March 31, 2026 and the year-to-date results for the period from April 01, 2025 to March, 31 2026 is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The statement has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the half year and year ended March 31, 2026 that gives a true and fair view of the consolidated net profit and consolidated other financial information of the Group in accordance with the recognition and measurement principles laid down in the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.



In preparing the Consolidated Financial Results, the Board of Directors of the companies included in the Group are responsible for assessing the ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

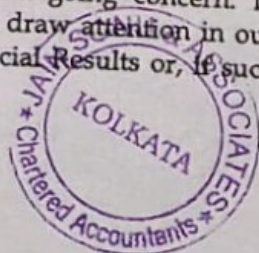
#### **Auditor's Responsibilities**

##### **(a) Audit of the Consolidated Financial Results for the year ended March 31, 2026**

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the half year and the year ended March 31, 2026 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to



modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Consolidated Financial Results of the Group to express an opinion on the Annual Consolidated Financial Results.

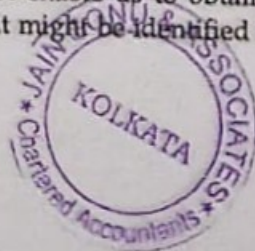
Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **b) Review of the Consolidated Financial Results for the Half year ended March 31, 2026**

We conducted our review of the Consolidated Financial Results for the half year ended March 31, 2026 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 ICAI. 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 SA specified under section 143(10) of the Act 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.



The Statement includes the results of the following entities as listed below:

- (a) OPRS Enterprise Private limited.
- (b) Ecolixir Greentech Private Limited.

As part of our annual audit, 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.

#### Other Matters

- The Statement includes the results for the half year ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the first half of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For Jain Sood and Associates.  
Chartered Accountants  
Firm Registration No.-324386E



Sonu Jain

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Date: 2026.05.23 15:14:12  
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CA. Sonu Jain  
(Partner)

Membership No. 060015

UDIN : 26060015VNIWIN8326

Place: Kolkata

Dated:

**SUNDREX OIL COMPANY LIMITED**  
**CIN: U23200WB2010PLC147053**  
**Balance Sheet as on 31st March, 2026**

Particulars		Note No.	March 31, 2026 Amount in Lakhs	March 31, 2025 Amount in Lakhs
<b>A</b>	<b>EQUITY AND LIABILITIES</b>			
<b>1</b>	<b>Shareholders' funds</b>			
	(a) Share Capital	3	1339.36	964.48
	(b) Reserves & Surplus	4	3223.28	529.66
	<b>Total of Shareholders' Fund</b>		<b>4562.63</b>	<b>1494.13</b>
<b>2</b>	<b>Non-current liabilities</b>			
	(a) Long-Term Borrowings	5	6.71	602.64
	(b) Deferred Tax Liability	6	1.38	4.85
	<b>Total of Non-Current Liabilities</b>		<b>8.09</b>	<b>607.49</b>
<b>3</b>	<b>Current liabilities</b>			
	(a) Short-Term Borrowings	7	1180.85	369.75
	(b) Trade Payables			
	(i) Due to Micro, Small & Medium Enterprise	8.1	18.00	8.30
	(ii) Due to Others	8.2	89.92	298.72
	(c) Other current liabilities	9	168.31	152.13
	(d) Short term Provisions	10	119.78	132.12
	<b>Total of Current Liabilities</b>		<b>1576.87</b>	<b>961.03</b>
	<b>Total Equity &amp; Liabilities</b>		<b>6,147.59</b>	<b>3062.65</b>
<b>B</b>	<b>ASSETS</b>			
<b>1</b>	<b>Non-Current Assets</b>			
	(a) Property, Plant & Equipment			
	(i) Property, Plant & Equipment	11	339.11	341.02
	(ii) Intangible Assets		0.88	0.42
	(iii) Capital Work in Progress	11.1	8.50	8.50
	(b) Non - Current Investments	12	753.94	753.94
	(c) Other Non Current Assets	13	17.91	15.29
	<b>Total of Non-Current Assets</b>		<b>1,120.35</b>	<b>1119.18</b>
<b>2</b>	<b>Current assets</b>			
	(a) Current Investment	14	15.56	7.11
	(b) Inventories	15	797.32	468.60
	(c) Trade Receivables	16	1,776.87	887.39
	(d) Cash and Cash Equivalents	17	1,459.56	251.57
	(e) Short term Loans and Advances	18	811.92	196.61
	(f) Other Current Assets	19	166.00	132.20
	<b>Total of Current Assets</b>		<b>5,027.24</b>	<b>1943.49</b>
	<b>Total Assets</b>		<b>6,147.59</b>	<b>3062.65</b>

**Note :**

As the company's business activity falls within a single reportable operating segment viz, "Lubricants", no separate segment information is disclosed.

For the six month ended 31st March 2026, the figures are balancing figures between half yearly results for the period ended 30th September 2025 and year-to-date results for the year ended 31st March 2026

Summary of significant accounting policies 1,2

The accompanying notes form an integral part of these financial statements

For Jain Sonu & Associates  
Chartered Accountants  
FRN No. 324386E

**Sonu Jain**

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Date: 2026.05.23 15:37:39  
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Partner - CA Sonu Jain  
Membership No - 060015  
UDIN No: 26060015NERW6K4309  
Place : Kolkata  
Date: 23/05/2026



For and on behalf of Board of Directors of  
Sundrex Oil Company Limited

**SUNDREX OIL COMPANY LIMITED**

*S. Sonthalia*  
Whole Time Director

Shashank Sonthalia  
(Whole-time director)  
DIN No: 03052899

**SUNDREX OIL COMPANY LIMITED**

CIN: U23200WB2010PLC147053

**Statement of Profit & Loss for the period ended 31st March 2026**

*Amount in lakhs*

Particulars	Note No.	Half Year Ended			Year End	
		March 31, 2026	Sept 30, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited	Unaudited	Audited	Audited	Audited
<b>A INCOME</b>						
Revenue from Operations	20	6,725.03	3,324.44	3,426.49	10,049.47	5,734.57
Other Income	21	76.60	54.38	84.55	130.98	130.25
<b>I TOTAL INCOME</b>		<b>6,801.64</b>	<b>3,378.82</b>	<b>3,511.04</b>	<b>10,180.46</b>	<b>5,864.82</b>
<b>B EXPENSES</b>						
Cost of Raw Materials consumed	22	5,953.38	2,585.12	2,950.56	8,538.50	4,795.50
Change in Inventories of Finished Goods & Work-In-Progress	23	11.36	112.46	(170.47)	123.82	(158.89)
Employee Benefit Expenses	24	62.66	49.14	46.63	111.80	84.92
Finance Costs	25	103.87	67.40	71.96	171.27	126.09
Depreciation & Amortization Expenses	26	14.17	14.77	14.47	28.94	27.81
Other Expenses	27	277.66	226.33	146.42	503.99	305.47
<b>II TOTAL EXPENSES</b>		<b>6,423.10</b>	<b>3,055.21</b>	<b>3,059.55</b>	<b>9,478.32</b>	<b>5,180.89</b>
<b>III PROFIT BEFORE TAX ( I-II)</b>		<b>378.53</b>	<b>323.61</b>	<b>451.49</b>	<b>702.13</b>	<b>683.94</b>
<b>IV TAX EXPENSE:</b>						
(1) Current tax						
- Provision for Income Tax		93.85	79.39	110.86	173.24	151.32
(2) Deferred Tax						
Deferred Tax Liability Created/ (Reversal)		(5.53)	2.06	(5.21)	(3.47)	3.13
<b>Profit After Tax</b>		<b>290.21</b>	<b>242.16</b>	<b>345.84</b>	<b>532.36</b>	<b>529.49</b>
<b>V PROFIT/(LOSS) FOR THE YEAR (III-IV)</b>		<b>290.21</b>	<b>242.16</b>	<b>345.84</b>	<b>532.36</b>	<b>529.49</b>
<b>EARNING PER SHARE (Nominal value of share Rs. 10)</b>						
Basic Earning Per Share		2.51	2.51	4.19	5.03	7.90
Diluted Earning Per Share	28	2.51	2.51	4.19	5.03	7.90

*Note : As the company's business activity falls within a single reportable operating segment viz, "Lubricants", no separate segment information is disclosed.*

*For the six month ended 31st March 2026, the figures are balancing figures between half yearly results for the period ended 30th September 2025 and year-to-date results for the year ended 31st March 2026*

*The Standalone Financial Results of the Company for the half year endedn 31st march, 2026 & Year Ended 31st March 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 23th May, 2026. The Statutory Auditors of the Company have carried out Audit of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.*

*The above Financial Results of the company for the Halfyear ended 31st march, 2026 & Year Ended 31st March 2026 are available at the company's website [www.sundrex.com](http://www.sundrex.com) and website of all stock exchanges, where the equity shares of the company are listed.*

*The accompanying notes form an integral part of these financials statements.*

For Jain Sonu & Associates  
Chartered Accountants  
FRN No. 324386E



Partner - CA Sonu Jain  
Membership No - 060015  
UDIN No: 26060015NERWHLK4309  
Place : Kolkata  
Date: 23/05/2026

**Sonu Jain**

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Sonu Jain  
Date: 2026.05.23  
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For and on behalf of Board of Directors of  
Sundrex Oil Company Limited

**SUNDREX OIL COMPANY LIMITED**

*[Signature]*  
**Whole Time Director**  
Shashank Sonthalia  
(Whole-time director)  
DIN No: 03052899

**SUNDREX OIL COMPANY LIMITED**

CIN: U23200WB2010PLC147053

**Cash Flow Statement for the period ended 31st March, 2026**

	Particulars	March 31, 2026 Amount in Lakhs	March 31, 2025 Amount in Lakhs
<b>A</b>	<b>Cash Flow From Operating Activities</b>		
	Profit before tax from continuing operations	702.13	683.94
	<b>Profit Before Tax</b>	<b>702.13</b>	<b>683.94</b>
	<b>Non cash &amp; Non operating item</b>		
	Depreciation	28.94	27.81
	Interest & Finance Charges	171.27	126.09
	Interest Received	(27.03)	(6.20)
	Profit from Sale of Mutual Fund	-	(12.39)
	Profit from Sale of Fixed Assets	-	(0.47)
	<b>Operating Profit before working capital changes</b>	<b>875.31</b>	<b>818.78</b>
	<b>Movements in Working Capital:</b>		
	Increase/(Decrease) in Trade Payables	(199.11)	77.04
	Increase/(Decrease) in Other Current Liabilities	16.18	(95.15)
	Increase/(Decrease) in Provisions	-	67.46
	Decrease/(Increase) in Trade Receivables	(889.47)	(205.31)
	Decrease/(Increase) in Inventories	(328.73)	(297.58)
	Decrease/(Increase) in Short-Term Loan and Advances	(615.31)	62.22
	Decrease/(Increase) in Other Current Assets	(33.80)	(76.67)
	<b>Net cash flow before Tax and Extra ordinary Item</b>	<b>(1,174.93)</b>	<b>350.79</b>
	Direct Taxes (Paid) /Refund	(185.60)	(151.32)
	<b>Net cash flow from/ (used in ) operating activities (A)</b>	<b>(1,360.53)</b>	<b>199.47</b>
<b>B</b>	<b>Cash flows from investing activities</b>		
	Purchase of Fixed Assets	(27.49)	(46.88)
	Sales of Fixed Assets	-	0.80
	Interest Received	27.03	6.20
	Decrease/(Increase) in Current Investments	(8.45)	66.08
	Decrease/(Increase) in Non Current Investments	-	(608.65)
	Decrease/(Increase) in Other Non Current Assets	(2.62)	(0.51)
	<b>Net cash flow from/(used in) investing activities (B)</b>	<b>(11.53)</b>	<b>(582.96)</b>
<b>C</b>	<b>Cash flows from financing activities</b>		
	Proceeds/(Repayment) From Short Term Borrowings	811.10	(100.07)
	Proceeds from Issue of Shares	3,223.97	588.00
	IPO Expense	(687.81)	-
	Proceeds/(Repayment) From Long Term Borrowings	(595.92)	108.56
	Proceeds/(Repayment) of Loans advances	-	-
	Interest Paid	(171.27)	(126.09)
	<b>Net cash flows from/(used in) in financing activities (C)</b>	<b>2,580.06</b>	<b>470.40</b>
	<b>Component of cash and cash equivalents</b>		
	Net increase / (decrease) in cash and cash equivalent (A+B+C)	1,208.00	86.91
	Cash and cash equivalent at the beginning of the year	251.58	164.67
	<b>Cash and cash equivalent at the end of the year</b>	<b>1,459.56</b>	<b>251.58</b>
	Cash on Hand	11.18	8.78
	With Banks - On Current Account	27.34	167.62
	Deposits with maturity less than three months	1,421.04	75.17
	<b>Total cash and cash equivalents (Note 17)</b>	<b>1,459.56</b>	<b>251.58</b>

Summary of significant accounting policies

1 & 2

The accompanying notes form an integral part of these financial statements

For Jain Sonu & Associates  
Chartered Accountants  
FRN No. 324386E

**Sonu Jain**

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Date: 2026.05.23 15:39:10  
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Partner - CA Sonu Jain  
Membership No - 060015  
UDIN No: 260600LSNERW4K4309  
Place : Kolkata  
Date: 23/05/2026

For and on behalf of Board of Directors of  
Sundrex Oil Company Limited

**SUNDREX OIL COMPANY LIMITED**

*Sashank*  
Whole Time Director

**Shashank Sonthalia**  
(Whole-time director)  
DIN No: 03052899



**INDEPENDENT AUDITOR'S REPORT ON THE HALF YEARLY & FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2026 ON AUDIT OF FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS)**

To,

The Board of Directors,

M/s. Sundrex Oil Company Limited

**Opinion**

We have audited the Standalone half yearly Financial Results for the year ended March 31, 2026 and the year-to-date results for the period from April 01, 2025 to March, 31 2026, of M/s. Sundrex Oil Company Limited ("the Company") attached herewith, ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

**(a) Opinion on Audited Financial Results**

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the half year ended March 31, 2026 the year-to-date results for the period from April 01, 2025 to March, 31 2026:

i. Are presented in accordance with the requirements of Regulation of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

ii. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the half yearly Financial Results for the year ended March 31, 2026 and the year-to-date results for the period from April 01, 2025 to March, 31 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by



the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

### **Management's Responsibilities for the Statement**

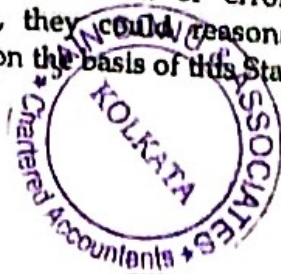
This Statement which includes the half yearly Financial Results for the year ended March 31, 2026 and the year-to-date results for the period from April 01, 2025 to March, 31 2026 is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The statement has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the half year and year ended March 31, 2026 that gives a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

### **Auditor's Responsibilities**

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the half year and the year ended March 31, 2026 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Standalone Financial Results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them



all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Other Matters

- The Statement includes the results for the half year ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the first half of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For Jain Sonu & Associates.  
Chartered Accountants  
Firm Registration No.-324386E



Place: Kolkata  
Dated:

Sonu Jain

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Jain  
Date: 2026.05.23 15:12:05  
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CA. Sonu Jain  
(Partner)

Membership No. 060015  
UDIN : 26060015NERWGGK4309



# Jain Sonu & Associates

**CHARTERED ACCOUNTANTS**

58, Mahatma Gandhi Road, Tower 5,  
Alcove Tower Flat 2B, Diamond City  
South Tollygunge Karunamoyee,  
Kolkata- 700 041, (W.B.)

☎ : 9830285088

Office : 📞 (033) 4060-5306

E-mail : casonujain@gmail.com

To,  
The Board of Directors  
Sundrex Oil Company Limited  
16 India Exchange Place, Room No. 14  
3<sup>rd</sup> Floor, Kolkata 700001

On the basis of books of accounts, Prospectus and other relevant information produced before us for verification, we do hereby confirm the Utilization of Net Proceeds from Issue of Shares pursuant to IPO (Initial Public Offering) by M/s. Sundrex Oil Company Limited (CIN: U23200WB2010PLC147053 upto 31<sup>st</sup> March 2026. (Details are as under)

Sr. No.	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document (Rs. In Lakhs)	Actual Utilised Amount upto 31.03.2026 (Rs. In Lakhs)	Unutilised Amount (Rs. In Lakhs)	Remarks
1	To meet working capital Expenses	2,086.93	960.33	1126.60	As disclosed in prospectus
2	To meet Capital Expenditure	73.40	NIL	73.40	As disclosed in prospectus
3	Prepayment and repayment of all or a portion of certain secured and unsecured loan	258.09	258.09	NIL	As disclosed in prospectus
4	General corporate purposes	452.13	452.13	NIL	As disclosed in prospectus
5	To meet the offer related expenses	354.79	354.79	NIL	As disclosed in prospectus
<b>Total</b>		<b>3,225.34</b>		<b>1200.00</b>	

With reference to the utilization of IPO proceeds earmarked for capital expenditure by the end of FY 2025-26, please note that due to current global macro-economic factors which has severely affected companies in the petroleum sector, the timeline for utilization has been extended to FY 26-27. All the unutilized portion of the funds is currently maintained in a dedicated Fixed Deposit account.

We hereby certify that the above information is true and correct to the best of our knowledge and belief.

Date: 23-05-2026  
Place: Kolkata



For Jain Sonu & Associates  
Chartered Accountants  
Firm Regd No. 324386E

Sonu Jain

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Sonu Jain  
Date: 2026.05.23  
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Partner - CA Sonu Jain  
Membership No.: 060015  
UDIN:- 26060015JSLMBS8545



May 23, 2026

To,  
The National Stock Exchange of India Limited  
Exchange Plaza, Plot No. C/1,  
G Block, Bandra - Kurla Complex,  
Bandra (East), Mumbai 400 051

**Symbol: SOCL**

**ISIN: INE0CTB01014**

Dear Sir/Madam,

**Subject: Declaration regarding Auditors Report with unmodified opinion for the Annual Audited Financial Results for the Financial Year ended 31<sup>st</sup> March 2026**

In compliance with Regulation 33(3) d of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by Notification No. SEBI/LAD-NRO/GN/2016-2017/001 dated 25<sup>th</sup> May, 2016 and SEBI Circular no. CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016, We hereby declare that the Auditors Report issued by Jain Sonu & Associates, Chartered Accountant (Firm Registration No: 324386E), Statutory Auditors of the company on the Audited Financial Result for the financial Year ended 31<sup>st</sup> March, 2026 are with unmodified opinion.

We would request you to take the same on your records.

Thanking you,  
Yours faithfully

For **Sundrex Oil Company Limited**

SHASHANK  
SONTHALIA

Digitally signed by SHASHANK  
SONTHALIA  
Date: 2026.05.23 16:36:45 +05'30'

**Shashank Sontalia**  
**Whole Time Director & CEO**  
**DIN: 03052899**



Registered Office: 16 India Exchange Place, 3<sup>rd</sup> Floor, Room No. 14, Kolkata – 700001, West Bengal

CIN: L23200WB2010PLC147053

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