



SUNLITE

RECYCLING INDUSTRIES LTD.

An ISO 9001:2015 Certified Company

Mfg. of Copper Rods, Wires, Strips & Profiles

+91 94260 09245, 93278 28252

info@sunliteindustries.com www.sunliteindustries.com

A Member of:



Date: 27th April, 2026

To,
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C-1,
G Block, Bandra Kurla Complex,
Bandra (E), Mumbai 400051

NSE Code: SUNLITE

Subject: Outcome of Board Meeting held today on 27th April, 2026

Dear Sir/Madam,

This is to inform you that, the Board of Directors at their meeting held on today i.e. 27th April, 2026 at Survey No. 270A & Plot No. 1, Survey No. 267, Chhatha Mile, Vill. Dantali, Ta.Vaso, Dist. Kheda-387350, Gujarat, India, had considered the following matter:

- 1. Approval of Standalone and Consolidated Audited Financial Result for the Half year and Year ended on March 31, 2026 as per Regulation 33 of the SEBI (LODR) Regulations, 2015 we are enclosing following:**
 - a) Statement showing the Standalone Audited Financial Results for the Half Year and year ended March 31, 2026.
 - b) Statement showing the Consolidated Audited Financial Results for year ended March 31, 2026.
 - c) Auditor's Report with unmodified opinion on Standalone and Consolidated Audited Financial Results for the year ended March 31, 2026
- 2. Recommendation of Final Dividend of 10% on Equity Shares of the Company for the Financial Year 2025-26 i. e. Rs.1/- (Rupee one only) per Equity Share of Face Value of Rs. 10/- (Rupees Ten Only) each, for the Financial Year ended March 31, 2026, subject to approval of the Shareholders at the ensuing Forth Annual General Meeting ("4th "AGM") of the Company**

SUNLITE RECYCLING INDUSTRIES LIMITED (Formerly known as Sunlite Alucop Private Limited)

CIN: L27200GJ2022PLC134540 | GSTIN: 24ABJCS1297A1ZI

Registered Office: Survey No. 270A & Plot No. 1, Survey No. 267, Chhatha Mile, Vill. Dantali, Ta.Vaso, Dist. Kheda-387350, Gujarat, India.



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A Member of:



3. Appointment of Internal Auditor:

M/s. RAVI PATEL & CO. (FRN: 134309W), Chartered Accountants, Ahmedabad as Internal Auditors of the Company to conduct the Internal Audit for the financial year 2026-27

4. Appointment of Cost Auditor:

Appointed M/s P P AMIPARA & CO., Cost Accountants (FRN: 002498), Ahmedabad, as the Cost Auditor of the Company for the financial year 2026-27

5. Approval of Postal Ballot Notice for following matter:

- i) Regularization and Appointment of Mr. Akshaykumar Heda (DIN: 09715674) as Chairman and non-executive director of the company;
- ii) Regularization and Appointment of Mr. Manish Heda (DIN: 09715675) as an Executive Director of the Company and Approval of Remuneration;
- iii) Regularization and Appointment of Ms. Krishna Shah (DIN: 10377008) as a Non- Executive Independent Director of the Company;

6. Appointment of CS Murtuza Mandor, Practicing Company Secretary, as Scrutinizer for E voting of Postal Ballot.

The Board Meeting started at 12:45 P.M. and ended on 01:45 P.M.

Kindly acknowledge the receipt and update your website with the same.

Yours Sincerely,

For, Sunlite Recycling Industries Limited

Nitin Kumar Heda
Managing Director
DIN: 00383855

SUNLITE RECYCLING INDUSTRIES LIMITED (Formerly known as Sunlite Alucop Private Limited)

CIN: L27200GJ2022PLC134540 | GSTIN: 24ABJCS1297A1ZI

Registered Office: Survey No. 270A & Plot No. 1, Survey No. 267, Chhatha Mile, Vill. Dantali, Ta.Vaso, Dist. Kheda-387350, Gujarat, India.

Sunlite Recycling Industries Limited
Statement of Audited Standalone Financial Results
for Half Year and Year ended on 31-March-26

(Amount in Lakhs except EPS)

| Particulars | Half Year ended on 31/03/2026 | Half Year ended on 30/09/2025 | Half Year ended on 31/03/2025 | Year ended on 31/03/2026 | Year ended on 31/03/2025 |
|---|-------------------------------|-------------------------------|-------------------------------|--------------------------|--------------------------|
| | Audited | Unaudited | Audited | Audited | Audited |
| INCOME FROM OPERATIONS | | | | | |
| I Revenue from Operations | 164,240.56 | 112,231.06 | 75,992.31 | 276,471.62 | 139,671.18 |
| II Other Income | 13.68 | 7.09 | 15.72 | 20.77 | 34.67 |
| III Total Revenue (I+II) | 164,254.24 | 112,238.15 | 76,008.03 | 276,492.39 | 139,705.85 |
| IV EXPENSES | | | | | |
| Cost of Material Consumed | 154,687.81 | 106,262.63 | 70,758.62 | 260,950.44 | 131,434.44 |
| Purchase of Stock in Trade | 4,160.21 | 3,422.61 | 2,484.96 | 7,582.82 | 3,785.67 |
| Change in inventories of Finished Goods, Work-in-progress & Stock in Trade | (818.52) | (1,403.70) | 268.28 | (2,222.22) | (471.36) |
| Employee Benefit Expenses | 166.74 | 145.33 | 148.32 | 312.07 | 296.06 |
| Finance Cost | 122.26 | 116.06 | 123.69 | 238.32 | 300.79 |
| Depreciation & Amortization Expense | 209.49 | 161.24 | 103.68 | 370.73 | 196.53 |
| Other Expenses | 2,265.42 | 1,614.38 | 1,144.34 | 3,879.80 | 2,244.09 |
| Total expenses (IV) | 160,793.41 | 110,318.55 | 75,031.90 | 271,111.96 | 137,786.23 |
| V Profit before Exceptional & Extraordinary Items and tax (III-IV) | 3,460.83 | 1,919.60 | 976.13 | 5,380.43 | 1,919.62 |
| VI Exceptional Items | - | - | - | - | - |
| VII Profit before Extraordinary Items and tax (V-VI) | 3,460.83 | 1,919.60 | 976.13 | 5,380.43 | 1,919.62 |
| VIII Prior Period Items | - | - | - | - | - |
| IX Profit before tax (VII-VIII) | 3,460.83 | 1,919.60 | 976.13 | 5,380.43 | 1,919.62 |
| X Tax Expenses | | | | | |
| 1 Current Tax | 881.57 | 485.65 | 237.36 | 1,367.22 | 478.18 |
| 2 Deferred Tax | (1.10) | (0.52) | 17.50 | (1.62) | 14.21 |
| 3 Tax Related to Earlier Years | - | - | - | - | - |
| Total Tax Expenses (X) | 880.47 | 485.13 | 254.86 | 1,365.60 | 492.39 |
| XI Profit/(Loss) for the period from continuing operations (IX-X) | 2,580.36 | 1,434.47 | 721.27 | 4,014.83 | 1,427.23 |
| XII Profit/(Loss) from discontinuing operation | - | - | - | - | - |
| XIII Tax Expenses of discontinuing operations | - | - | - | - | - |
| XIV Profit/(Loss) from discontinuing operation after tax (XII-XIII) | - | - | - | - | - |
| XV Profit/(Loss) for the Period (XI+XIV) | 2,580.36 | 1,434.47 | 721.27 | 4,014.83 | 1,427.23 |
| XVI Paid up Equity Share Capital | 1,380.58 | 1,088.00 | 1,088.00 | 1,380.58 | 1,088.00 |
| XVII Reserves & Surplus | 14,693.30 | 6,349.02 | 4,914.55 | 14,693.30 | 4,914.55 |
| XVIII Earnings per equity share | | | | | |
| (1) Basic | 21.62 | 13.18 | 6.63 | 35.20 | 14.61 |
| (2) Diluted | 21.62 | 13.18 | 6.63 | 35.20 | 14.61 |

For Sunlite Recycling Industries Limited
(Previously Known Sunlite Recycling Industries Private Limited)

Place : Nadiad
Date : 27/04/2026

SUNLITE RECYCLING INDUSTRIES LIMITED (Formerly known as Sunlite Recycling Private Limited)
CIN: L27200GJ2022PLC134540 | GSTIN: 24ABJCS1297A1Z1

Registered Office: Survey No. 270A & Plot No. 1, Survey No. 267, Chhatha Mile, Vill. Dantali, Ta. Vaso, Dist. Kheda-387350, Gujarat, India.



For and on behalf of the Board of Directors

Nitin

Director Name : Nitinkumar Heda
Designation : Managing Director
DIN : 0383855

Sunlite Recycling Industries Limited
Audited Standalone Balance Sheet as at 31 March 2026

(₹ in Lakhs)

| Particulars | March 31, 2026 | March 31, 2025 |
|---|------------------|-----------------|
| I. EQUITY AND LIABILITIES | | |
| (1) Shareholders' funds | | |
| (a) Share Capital | 1,380.58 | 1,088.00 |
| (b) Reserves and Surplus | 14,693.30 | 4,914.55 |
| Total | 16,073.88 | 6,002.55 |
| (2) Non-current liabilities | | |
| (a) Long-term Borrowings | 46.77 | 501.63 |
| (b) Deferred Tax Liabilities (net) | 19.15 | 20.77 |
| (c) Long-term Provisions | 7.40 | 6.29 |
| Total | 73.32 | 528.69 |
| (3) Current liabilities | | |
| (a) Short-term Borrowings | 1,126.40 | 399.91 |
| (b) Trade Payables | | |
| - Due to Micro, Small and Medium Enterprises | 1,695.46 | 396.78 |
| - Due to Others | 1,618.38 | 1,214.46 |
| (c) Other Current Liabilities | 463.06 | 401.02 |
| (d) Short-term Provisions | 1,372.92 | 498.00 |
| Total | 6,276.22 | 2,910.17 |
| Total Equity and Liabilities | 22,423.42 | 9,441.41 |
| II. ASSETS | | |
| (1) Non-current assets | | |
| (a) Property, Plant and Equipment and Intangible Assets | | |
| (i) Property, Plant and Equipment | 2,193.39 | 1,483.53 |
| (ii) Capital Work In Progress | - | 177.87 |
| (b) Non-Current Investments | 5,000.00 | - |
| (c) Other Non-current Assets | 103.05 | 129.12 |
| Total | 7,296.44 | 1,790.52 |
| (2) Current assets | | |
| (a) Inventories | 8,677.16 | 4,556.28 |
| (b) Trade Receivables | 2,311.30 | 1,948.75 |
| (c) Cash and cash equivalents | 21.98 | 4.32 |
| (d) Short-term Loans and Advances | 4,089.34 | 1,114.51 |
| (e) Other Current Assets | 27.20 | 27.03 |
| Total | 15,126.98 | 7,650.90 |
| Total Assets | 22,423.42 | 9,441.41 |

Sunlite Recycling Industries Limited
(Previously Known Sunlite Recycling Industries Private Limited)

For and on behalf of the Board of Directors



Nitinkumar Heda

Nitinkumar Heda

Managing Director

DIN:- 0383855

Place: Nadiad

Date: 27/04/2026

SUNLITE RECYCLING INDUSTRIES LIMITED (Formerly known as Sunlite Recycling Private Limited)

CIN: L27200GJ2022PLC134540 | GSTIN: 24ABJCS1297A1ZI

Registered Office: Survey No. 270A & Plot No. 1, Survey No. 267, Chhatha Mile, Vill. Dantali, Ta. Vaso, Dist. Kheda-387350, Gujarat, India.

Sunlite Recycling Industries Limited

Statement of Audited Standalone Cash Flows for the year ended on March 31, 2026

(Amount in Lakhs)

| Particulars | March 31, 2026 | March 31, 2025 |
|--|-------------------|-----------------|
| Cash flows from operating activities | | |
| Profit before taxation | 5,380.43 | 1,919.62 |
| Adjustments for: | | |
| Depreciation | 370.73 | 196.54 |
| Provision for Gratuity | 1.11 | 2.61 |
| Loss/(Gain) on Sale / Discard of Assets (Net) | - | (13.38) |
| Interest Income | (7.72) | (9.62) |
| Bad debt, provision for doubtful debts | 31.29 | 3.48 |
| Finance Cost | 238.32 | 300.79 |
| Operating Profit before working capital changes | 6,014.16 | 2,400.04 |
| Working capital changes: | | |
| (Increase) / Decrease in Trade Receivables | (393.83) | (529.83) |
| (Increase) / Decrease in Loans & Advances | (2,974.84) | (614.80) |
| (Increase) / Decrease in Other Current Assets | (0.16) | (16.71) |
| (Increase) / Decrease in Other Non Current Assets | 1.07 | (102.02) |
| (Increase) / Decrease in Inventories | (4,120.88) | (1,586.72) |
| Increase / (Decrease) in Trade Payables | 1,702.60 | 1,560.69 |
| Increase / (Decrease) in Other Current Liabilities | 62.03 | 3.36 |
| Increase / (Decrease) in Short Term and Long Term Provisions | 874.92 | 185.72 |
| Cash generated from operations | 1,165.07 | 1,299.73 |
| Payment/Adjustment on Account of Tax Expenses | 1,367.22 | 478.18 |
| Net cash from operating activities | (202.15) | 821.55 |
| Cash flows from investing activities | | |
| Purchase of property, plant and equipment | (910.29) | (884.17) |
| Sale of property, plant and equipment | 7.56 | 239.00 |
| Interest Income | 7.72 | 9.62 |
| Investment in Subsidiary | (650.00) | - |
| (Increase) / Decrease in Non Current Investments | 24.99 | (1.27) |
| Net cash used in investing activities | (1,520.02) | (636.82) |
| Cash flows from financing activities | | |
| Proceeds/ (Repayment) of Short term Borrowings | 726.49 | (2,749.00) |
| Proceeds/ (Repayment) of Long term Borrowings | (454.85) | 158.79 |
| Proceeds from Share Capital | 82.44 | 288.00 |
| Proceeds from Securities Premium | 1,624.07 | 2,418.83 |
| Payment of Finance cost | (238.32) | (300.79) |
| Net cash used in financing activities | 1,739.83 | (184.17) |
| Net increase in cash and cash equivalents | 17.66 | 0.56 |
| Cash and cash equivalents at beginning of period | 4.32 | 3.76 |
| Cash and cash equivalents at end of period | 21.98 | 4.32 |

For Sunlite Recycling Industries Limited
(Previously Known Sunlite Recycling Industries Private Limited)

For and on behalf of the Board of Directors

Place : Nadiad
Date : 27/04/2026



Niti
Director Name : Nitinkumar Heda
Designation : Managing Director
DIN : 0383855

SUNLITE RECYCLING INDUSTRIES LIMITED (Formerly known as Sunlite Recycling Private Limited)
CIN: L27200GJ2022PLC134540 | GSTIN: 24ABJCS1297A1Z1

Registered Office: Survey No. 270A & Plot No. 1, Survey No. 267, Chhatha Mile, Vill. Dantali, Ta.Vaso, Dist. Kheda-387350, Gujarat, India.

EXPLANATORY NOTES

- The above audited standalone financial results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on 27th April, 2026. The Statutory auditors carried out audit of above standalone results.
- These financial results have been prepared in accordance with the recognition and measurement principles under Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- As per MCA Notification dated 16th February, 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirements of adoption of Ind AS for the preparation of Financial Statements.
- The company is engaged in single segment of business i.e. manufacturing and trading in non-ferrous metal related products. As regards geographical segment, company operates in single segment i.e. India only. Hence, the management has not identified any reportable segment.
- The figures for the half year ended 31st March 2026 and 31st March 2025 are the balancing figures between the audited figures in respect of the full financial year and the year to date figures up to the first half of the relevant financial years.

6. Preferential Allotment of Equity Shares
A. Cash Preferential Allotment

During the financial year ended March 31, 2026, the Company raised ₹1,706.51 Lakhs through a preferential allotment of 8,24,400 equity shares at a price of ₹207 per share (Face Value: ₹10 per share), pursuant to the applicable provisions of the Companies Act, 2013 and SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.

The details of utilisation of the proceeds from the said preferential allotment are as follows:

(INR in Lakhs)

| Sr. No. | Object as disclosed in the Offer Document | Amount disclosed in the Offer Document | Actual Utilisation till March 31, 2026 | Unutilized Amount | Deviation / Variation, if any |
|---------|---|--|--|-------------------|-------------------------------|
| 1 | Funding of Working Capital | 1,056.51 | 1,056.51 | 0.00 | No Deviation |
| 2 | Acquisition of Sunlite Aluminium Private Limited (Approx. 13.00% Stake) | 650.00 | 650.00 | 0.00 | No Deviation |
| | Total | 1706.51 | 1706.51 | 0.00 | No Deviation |

The Company confirms that the entire proceeds have been fully utilised in accordance with the objects stated in the Offer Document. There has been no deviation or variation in the utilisation of proceeds as compared to the objects disclosed therein.

SUNLITE RECYCLING INDUSTRIES LIMITED (Formerly known as Sunlite Alucop Private Limited)

CIN: L27200GJ2022PLC134540 | GSTIN: 24ABJCS1297A1Z1

Registered Office: Survey No. 270A & Plot No. 1, Survey No. 267, Chhatha Mile, Vill. Dantali, Ta.Vaso, Dist. Kheda-387350, Gujarat, India.


B. Non-Cash Preferential Allotment — Share Swap for Acquisition

In addition to the cash preferential allotment mentioned above, the Company has issued 21,01,448 equity shares of ₹10 each at a price of ₹207 per share as consideration other than cash, towards the acquisition of the remaining 87% stake in Sunlite Aluminium Private Limited.

The aggregate value of shares issued under this non-cash swap arrangement amounts to ₹4,349.99 Lakhs (21,01,448 shares × ₹207 per share).

This non-cash share swap, together with the cash consideration of ₹650.00 Lakhs paid from the preferential allotment proceeds, constitutes the total purchase consideration for the acquisition of Sunlite Aluminium Private Limited, structured as a combination of cash and share swap arrangement.

7. The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.

**For and on behalf of the Board of Directors
Sunlite Recycling Industries Limited
(Previously Known Sunlite Recycling Industries Private Limited)**


Nitinkumar Heda
Managing Director
DIN:- 0383855
Date: 27/04/2026





GOPAL SHAH & CO.

Chartered Accountants

Independent Auditor's Report on Audit of half yearly and yearly Standalone Financial Results of SUNLITE RECYCLING INDUSTRIES LIMITED (Previously known as SUNLITE RECYCLING INDUSTRIES PRIVATE LIMITED) pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

**To
The Board of Directors of
SUNLITE RECYCLING INDUSTRIES LIMITED
(Previously known as SUNLITE RECYCLING INDUSTRIES PRIVATE LIMITED)**

Opinion

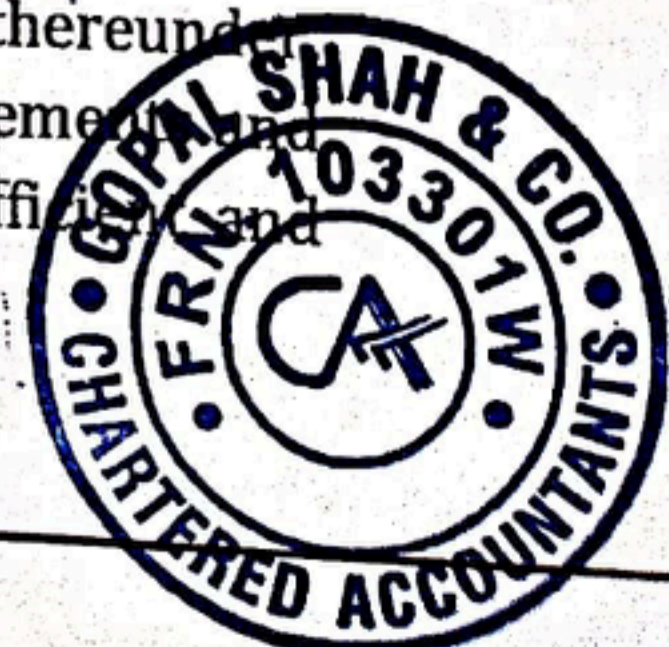
We have audited the accompanying statement of Standalone Financial Results of **SUNLITE RECYCLING INDUSTRIES LIMITED (Previously known as SUNLITE RECYCLING INDUSTRIES PRIVATE LIMITED)** (the "Company") for the half year ended March 31, 2026 and the year to date results for the period from April 01, 2025 to March 31, 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("**LODR Regulations**").

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the Year ended March 31, 2026:

- (i) is presented in accordance with the requirements of Regulation 33 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 applicable accounting standards and other accounting principles generally accepted in India, of the standalone net profit after tax and other financial information of the Company for the half year ended March 31, 2026 as well as the year to date results for the period from April 01, 2025 to March 31, 2026.

Basis for Opinion

We conducted our audit of the statement 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 Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. 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 half year and 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.



H.O. : 206, Santram Nilayam Complex, Opp. Alka Cinema, Santram Road, Nadiad - 387 001.

B.O. : A/916, Ratnakar Nine Square, Opp. ITC Narmada, Nr. Keshavbaugh Party Plot, Vastrapur, Ahmedabad - 380 015.

E : gopalshahco@gmail.com | O. : 97262 04044 | M. : 94281 16623 | www.gopalshahco.com

Management's Responsibility for the financial results

The Statement, which includes the Standalone Financial Results, is the responsibility of the Company's Board of Directors and has been approved by them for issuance. The Statement has been compiled from the related audited standalone financial statements for the six months and year ended March 31, 2026. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act"). This responsibility includes the preparation and presentation of the Standalone Financial Results for the half year and year ended March 31, 2026 that give a true and fair view of the net profit and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013, issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations.

This responsibility also includes maintaining 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. It involves the 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 operate effectively to ensure the accuracy and completeness of the accounting records. This is relevant to the preparation and presentation of the Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is 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.

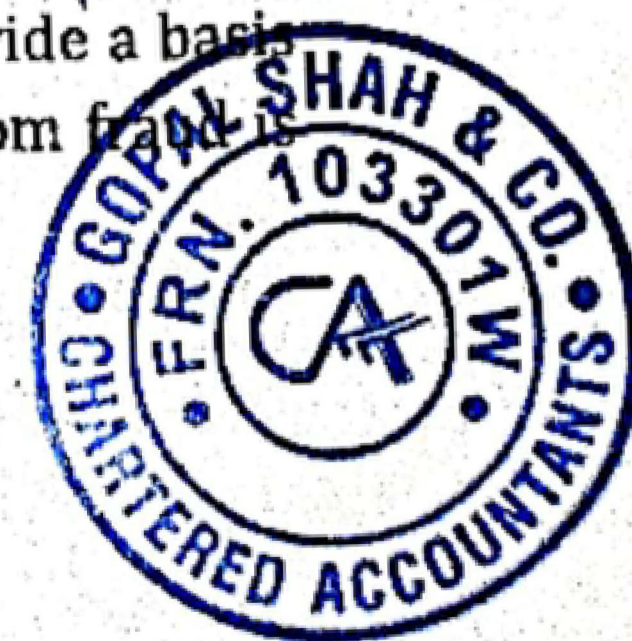
The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results for the half year and year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Statement 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 these Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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



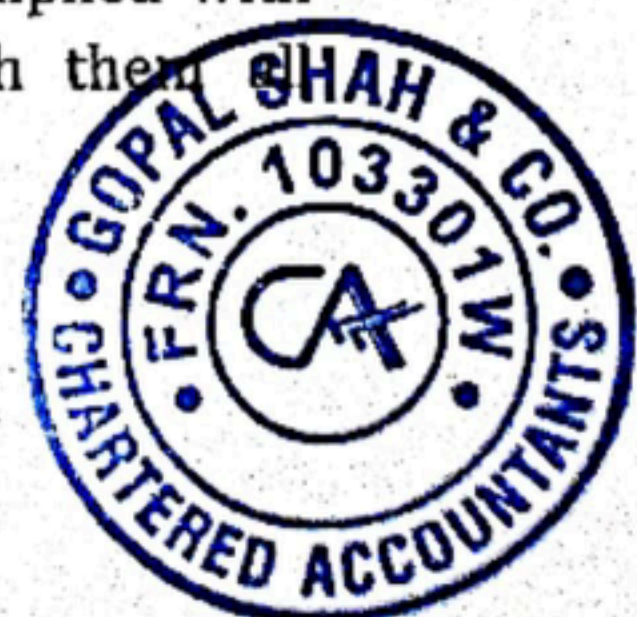
higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- 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 such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures 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 Company's ability 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 Annual Standalone 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 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 represents 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 Statement.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone 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 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



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

Other Matter

The statement includes the Standalone financial results for the half year ended March 31, 2026, being the balancing figures between the audited figures in respect of full financial year ended March 31, 2026 and the published unaudited year to date figures up to the first half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of the above matter.

For, Gopal Shah & Co
Chartered Accountants
Firm's Registration No. 103301W

G. Shah

CA Gopal Shah
Partner

Membership No.: 036807

UDIN: 26036807OPTA

Place: Ahmedabad

Date: April 27, 2026

Peer Review Cr. No: 016768



Sunlite Recycling Industries Limited
Statement of Audited Consolidated Financial Results
for Half Year and Year ended on 31-March-26

(Amount in Lakhs except EPS)

| | Particulars | Half Year ended on 31/03/2026 | Half Year ended on 30/09/2025 | Half Year ended on 31/03/2025 | Year ended on 31/03/2026 | Year ended on 31/03/2025 |
|-------|---|-------------------------------|-------------------------------|-------------------------------|--------------------------|--------------------------|
| | | Audited | Unaudited | Audited | Audited | Audited |
| | INCOME FROM OPERATIONS | | | | | |
| I | Revenue from Operations | 166,878.86 | 112,231.06 | 75,992.31 | 279,109.92 | 139,671.18 |
| II | Other Income | 29.55 | 7.09 | 15.72 | 36.64 | 34.67 |
| III | Total Revenue (I+II) | 166,908.41 | 112,238.15 | 76,008.03 | 279,146.56 | 139,705.85 |
| | IV EXPENSES | | | | | |
| | Cost of Material Consumed | 156,275.81 | 106,262.63 | 70,758.62 | 262,538.44 | 131,434.44 |
| | Purchase of Stock in Trade | 4,630.25 | 3,422.61 | 2,484.96 | 8,052.86 | 3,785.67 |
| | Change in inventories of Finished Goods, Work-in-progress & Stock in Trade | -443.31 | -1,403.70 | 268.28 | -1,847.01 | -471.36 |
| | Employee Benefit Expenses | 193.47 | 145.33 | 148.32 | 338.80 | 296.06 |
| | Finance Cost | 139.39 | 116.06 | 123.69 | 255.45 | 300.79 |
| | Depreciation & Amortization Expense | 229.71 | 161.24 | 103.68 | 390.95 | 196.53 |
| | Other Expenses | 2,317.11 | 1,614.38 | 1,144.34 | 3,931.49 | 2,244.09 |
| | Total expenses (IV) | 163,342.43 | 110,318.55 | 75,031.90 | 273,660.98 | 137,786.23 |
| V | Profit before Exceptional & Extraordinary Items and tax (III-IV) | 3,565.98 | 1,919.60 | 976.13 | 5,485.58 | 1,919.62 |
| VI | Exceptional Items | - | - | - | - | - |
| VII | Profit before Extraordinary Items and tax (V-VI) | 3,565.98 | 1,919.60 | 976.13 | 5,485.58 | 1,919.62 |
| VIII | Prior Period Items | - | - | - | - | - |
| IX | Profit before tax (VII-VIII) | 3,565.98 | 1,919.60 | 976.13 | 5,485.58 | 1,919.62 |
| X | Tax Expenses | | | | | |
| | 1 Current Tax | 904.87 | 485.65 | 237.36 | 1,390.52 | 478.18 |
| | 2 Deferred Tax | -4.58 | -0.52 | 17.50 | -5.10 | 14.21 |
| | 3 Tax Related to Earlier Years | - | - | - | - | - |
| | Total Tax Expenses (X) | 900.29 | 485.13 | 254.86 | 1,385.42 | 492.39 |
| XI | Profit/(Loss) for the period from continuing operations (IX-X) | 2,665.69 | 1,434.47 | 721.27 | 4,100.16 | 1,427.23 |
| XII | Profit/(Loss) from discontinuing operation | - | - | - | - | - |
| XIII | Tax Expenses of discontinuing operations | - | - | - | - | - |
| XIV | Profit/(Loss) from discontinuing operation after tax (XII-XIII) | - | - | - | - | - |
| XV | Profit (loss) for period before minority interest (XI+XIV) | 2,665.69 | 1,434.47 | 721.27 | 4,100.16 | 1,427.23 |
| XVI | Share of profit (loss) of associates | - | - | - | - | - |
| XVII | Profit (loss) of minority interest | - | - | - | - | - |
| XVIII | Profit(Loss) for the Period (XV+XVI+XVII) | 2,665.69 | 1,434.47 | 721.27 | 4,100.16 | 1,427.23 |
| IXX | Paid up Equity Share Capital | 1,380.58 | 1,088.00 | 1,088.00 | 1,380.58 | 1,088.00 |
| XX | Reserves & Surplus | 14,778.63 | 6,349.02 | 4,914.55 | 14,778.63 | 4,914.55 |
| XXI | Earnings per equity share | | | | | |
| | (1) Basic | 22.34 | 13.18 | 6.63 | 35.95 | 14.61 |
| | (2) Diluted | 22.34 | 13.18 | 6.63 | 35.95 | 14.61 |

For Sunlite Recycling Industries Limited
(Previously Known Sunlite Recycling Industries Private Limited)

For and on behalf of the Board of Directors

Director Name : Nitinkumar Heda
Designation : Managing Director
DIN : 0383855

Place : Nadiad
Date : 27/04/2026

SUNLITE RECYCLING INDUSTRIES LIMITED (Formerly known as Sunlite Recycling Private Limited)
CIN: L27200GJ2022PLC134540 | GSTIN: 24ABJCS1297A1ZI

Registered Office: Survey No. 270A & Plot No. 1, Survey No. 267, Chhatha Mile, Vill. Dantali, Ta. Vaso, Dist. Kheda-387350, Gujarat, India.

Sunlite Recycling Industries Limited
Audited Consolidated Balance Sheet as at 31 March 2026

(₹ in Lakhs)

| Particulars | 31-March-2026 |
|---|------------------|
| I. EQUITY AND LIABILITIES | |
| (1) Shareholders' funds | |
| (a) Share Capital | 1,380.58 |
| (b) Reserves and Surplus | 14,778.63 |
| Total | 16,159.21 |
| (2) Non-current liabilities | |
| (a) Long-term Borrowings | 826.04 |
| (b) Deferred Tax Liabilities (net) | 19.15 |
| (c) Long-term Provisions | 9.69 |
| Total | 854.88 |
| (3) Current liabilities | |
| (a) Short-term Borrowings | 1,235.90 |
| (b) Trade Payables | |
| - Due to Micro and Small Enterprises | 1,701.55 |
| - Due to Others | 1,670.80 |
| (c) Other Current Liabilities | 487.99 |
| (d) Short-term Provisions | 1,437.89 |
| Total | 6,534.13 |
| Total Equity and Liabilities | 23,548.22 |
| II. ASSETS | |
| (1) Non-current assets | |
| (a) Property, Plant and Equipment and Intangible Assets | |
| (i) Property, Plant and Equipment | 2,808.69 |
| (ii) Goodwill on Consolidation | 4,249.44 |
| (b) Deferred Tax Assets (net) | 1.92 |
| (c) Other Non-current Assets | 103.45 |
| Total | 7,163.50 |
| (2) Current assets | |
| (a) Inventories | 9,525.65 |
| (b) Trade Receivables | 2,480.95 |
| (c) Cash and cash equivalents | 100.34 |
| (d) Short-term Loans and Advances | 4,249.51 |
| (e) Other Current Assets | 28.27 |
| Total | 16,384.72 |
| Total Assets | 23,548.22 |

Sunlite Recycling Industries Limited
(Previously Known Sunlite Recycling Industries Private Limited)

For and on behalf of the Board of Directors



Nitin
Nitinkumar Heda
Managing Director
DIN:- 0383855

Place: Nadiad

Date: 27/04/2026

SUNLITE RECYCLING INDUSTRIES LIMITED (Formerly known as Sunlite Recycling Private Limited)
CIN: L27200GJ2022PLC134540 | GSTIN: 24ABJCS1297A1Z1

Registered Office: Survey No. 270A & Plot No. 1, Survey No. 267, Chhatha Mile, Vill. Dantali, Ta. Vaso, Dist. Kheda-387350, Gujarat, India.

Sunlite Recycling Industries Limited

Statement of Audited Consolidated Cash Flows for the year ended on March 31, 2026

(Amount in Lakhs)

| Particulars | March 31,2026 |
|--|------------------|
| Cash flows from operating activities | |
| Profit before taxation | 5,485.59 |
| Adjustments for: | |
| Depreciation | 390.95 |
| Provision for Gratuity | 1.17 |
| Loss/(Gain) on Sale / Discard of Assets (Net) | -0.13 |
| Non Cash Expenses | - |
| Interest Income | -8.75 |
| Bad debt, provision for doubtful debts | 31.29 |
| Finance Cost | 255.45 |
| Operating Profit before working capital changes | 6,155.56 |
| Working capital changes: | |
| (Increase) / Decrease in Trade Receivables | -173.02 |
| (Increase) / Decrease in Loans & Advances | -2,920.20 |
| (Increase) / Decrease in Other Current Assets | -0.99 |
| (Increase) / Decrease in Other Non Current Assets | 1.07 |
| (Increase) / Decrease in Inventories | -3,501.77 |
| Increase / (Decrease) in Trade Payables | 902.31 |
| Increase / (Decrease) in Other Current Liabilities | -7.58 |
| Increase / (Decrease) in Short Term and Long Term Provisions | 891.00 |
| Cash generated from operations | 1,346.37 |
| Payment/Adjustment on Account of Tax Expenses | 1,390.52 |
| Net cash from operating activities | -44.15 |
| Cash flows from investing activities | |
| Purchase of property, plant and equipment | -910.29 |
| Sale of property, plant and equipment | 7.96 |
| Interest Income | 8.75 |
| (Increase)/Decrease in Other Non Current Assets | 24.51 |
| Acquisition of subsidiary Sunlite Aluminium Pvt. Ltd. (net of cash and cash equivalents acquired) Investment in Subsidiary | -648.52 |
| Increase/ (Decrease) in Non Current Investments | 24.99 |
| Net cash used in investing activities | -1,492.60 |
| Cash flows from financing activities | |
| Proceeds/ (Repayment) of Short term Borrowings | 835.99 |
| Proceeds/ (Repayment) of Long term Borrowings | -654.29 |
| Proceeds from Share Capital | 82.44 |
| Proceeds from Securities Premium | 1,624.07 |
| Payment of Finance cost | -255.44 |
| Net cash used in financing activities | 1,632.77 |
| Net increase in cash and cash equivalents | 96.02 |
| Cash and cash equivalents at beginning of period | 4.32 |
| Cash and cash equivalents at end of period | 100.34 |

For Sunlite Recycling Industries Limited
(Previously Known Sunlite Recycling Industries Private Limited)



For and on behalf of the Board of Directors

Nitin

Director Name : Nitinkumar Heda

Designation : Managing Director

DIN : 0383855

Place : Nadiad

Date : 27/04/2026

SUNLITE RECYCLING INDUSTRIES LIMITED (Formerly known as Sunlite Recycling Private Limited)

CIN: L27200GJ2022PLC134540 | GSTIN: 24ABJCS1297A1Z1

Registered Office: Survey No. 270A & Plot No. 1, Survey No. 267, Chhatha Mile, Vill. Dantali, Ta.Vaso, Dist. Kheda-387350, Gujarat, India.

EXPLANATORY NOTES

1. The above audited Consolidated financial results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on 27th April, 2026. The Statutory auditors carried out audit of above Consolidated results.
2. These financial results have been prepared in accordance with the recognition and measurement principles under Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. The Company has adopted the Accounting Standards (AS) 21 - Consolidated Financial Statements and AS 25 - Interim Financial Reporting for the preparation and disclosure requirements of these interim consolidated financial statements. These consolidated financial statements have been prepared following the incorporation of the Subsidiary - Sunlite Aluminium Private Limited on 06th February 2026. The results of the subsidiary are included from that date. Accordingly, the comparative figures for the interim period ended September 30, 2025 and year ended 31st March 2025 do not include the financial information of the subsidiary and are, therefore, not comparable with the current period figures.
3. As per MCA Notification dated 16th February, 2015, Companies whose shares are listed or the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirements of adoption of Ind AS for the preparation of Financial Statements.
4. The Group is engaged in single segment of business i.e. manufacturing and trading in non-ferrous metal related products. As regards geographical segment, company operates in single segment i.e. India only. Hence, the management has not identified any reportable segment.
5. The figures for the half year ended 31st March 2026 and 31st March 2025 are the balancing figures between the audited figures in respect of the full financial year and the year to date figures up to the first half of the relevant financial years.

6. Preferential Allotment of Equity Shares
A. Cash Preferential Allotment

During the financial year ended March 31, 2026, the Sunlite Recycling Industries Limited (SRIL) raised ₹1,706.51 Lakhs through a preferential allotment of 8,24,400 equity shares at a price of ₹207 per share (Face Value: ₹10 per share), pursuant to the applicable provisions of the Companies Act, 2013 and SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.

The details of utilisation of the proceeds from the said preferential allotment are as follows:

| (INR in Lakhs) | | | | | |
|----------------|---|--|--|-------------------|-------------------------------|
| Sr. No. | Object as disclosed in the Offer Document | Amount disclosed in the Offer Document | Actual Utilisation till March 31, 2026 | Unutilized Amount | Deviation / Variation, if any |
| 1 | Funding of Working Capital | 1,056.51 | 1,056.51 | 0.00 | No Deviation |
| 2 | Acquisition of Sunlite Aluminium Private Limited (Approx. 13.00% Stake) | 650.00 | 650.00 | 0.00 | No Deviation |
| | Total | 1706.51 | 1706.51 | 0.00 | No Deviation |

SUNLITE RECYCLING INDUSTRIES LIMITED (Formerly known as Sunlite Alucop Private Limited)

CIN: L27200GJ2022PLC134540 | GSTIN: 24ABJCS1297A1Z1

Registered Office: Survey No. 270A & Plot No. 1, Survey No. 267, Chhatha Mile, Vill. Dantali, Ta.Vaso, Dist. Kheda-387350, Gujarat, India.



The SRIL confirms that the entire proceeds have been fully utilised in accordance with the objects stated in the Offer Document. There has been no deviation or variation in the utilisation of proceeds as compared to the objects disclosed therein.

B. Non-Cash Preferential Allotment — Share Swap for Acquisition

In addition to the cash preferential allotment mentioned above, the SRIL has issued 21,01,448 equity shares of ₹10 each at a price of ₹207 per share as consideration other than cash, towards the acquisition of the remaining 87% stake in Sunlite Aluminium Private Limited.

The aggregate value of shares issued under this non-cash swap arrangement amounts to ₹4,349.99 Lakhs (21,01,448 shares × ₹207 per share).

This non-cash share swap, together with the cash consideration of ₹650.00 Lakhs paid from the preferential allotment proceeds, constitutes the total purchase consideration for the acquisition of Sunlite Aluminium Private Limited, structured as a combination of cash and share swap arrangement.

7. The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.

**For and on behalf of the Board of Directors
Sunlite Recycling Industries Limited
(Previously Known Sunlite Recycling Industries Private Limited)**

Nitin

**Nitinkumar Heda
Managing Director
DIN:- 0383855
Date: 27/04/2026**





Independent Auditor's Report on Audit of half yearly and yearly Consolidated Financial Results of Sunlite Recycling Industries Limited (Previously known as Sunlite Recycling Industries Private Limited) pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

**To
The Board of Directors of
Sunlite Recycling Industries Limited
(Previously known as Sunlite Recycling Industries Private Limited)**

Opinion

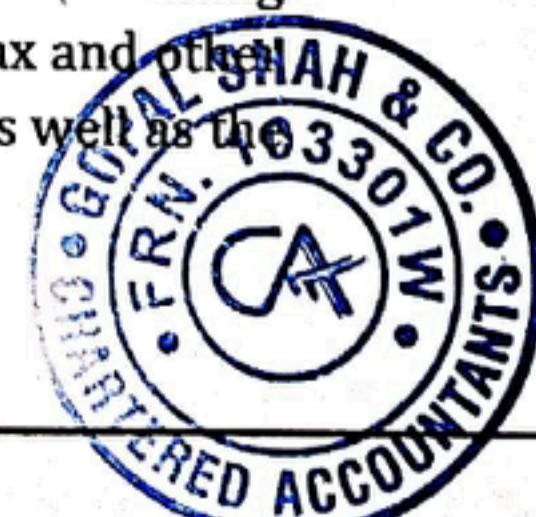
We have audited the accompanying statement of Consolidated Financial Results of **Sunlite Recycling Industries Limited (The "Parent Company") (Previously known as Sunlite Recycling Industries Private Limited), and its subsidiary (the Parent and its subsidiary together referred to as the "Group")** for the half year ended March 31, 2026 and the year to date results for the period from April 01, 2025 to March 31, 2026, attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("**LODR Regulations**").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports on separate audited financial statement/financial information of subsidiary, the consolidated financial results for the half year and year ended March 31, 2026:

- (i) These Consolidated financial results of Sunlite Recycling Industries Limited ("SRIL") includes the results of the following entity:

| Name Of Entity | Nature of Relationship | Proportion of ownership interest |
|-----------------------------------|---------------------------------|---|
| Sunlite Aluminium Private Limited | Wholly Owned Subsidiary Company | 100% |

- (ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the consolidated net profit after tax and other financial information of the Group for the half year ended March 31, 2026 as well as the year to date results for the period from April 01, 2025 to March 31, 2026.



Basis for Opinion

We conducted our audit of the statement 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 Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. 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 half year and 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 Responsibility for the financial results

The Statement, which includes the Consolidated Financial Results, is the responsibility of the Parent's Board of Directors and has been approved by them for issuance. The Statement has been compiled from the related audited Consolidated financial statements for the six months and year ended March 31, 2026. The Parent's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act"). This responsibility includes the preparation and presentation of the Consolidated Financial Results for the half year and year ended March 31, 2026 that give a true and fair view of the net profit and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013, issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations.

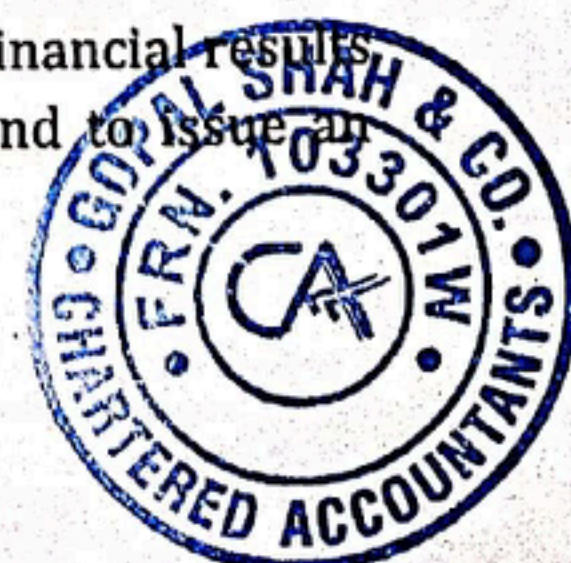
This responsibility also includes maintaining adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities. It involves the selection and application of appropriate accounting policies,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

In preparing the Statement, the Board of Directors is responsible for assessing the Group'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 respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors is also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results for the half year and year ended March 31, 2026

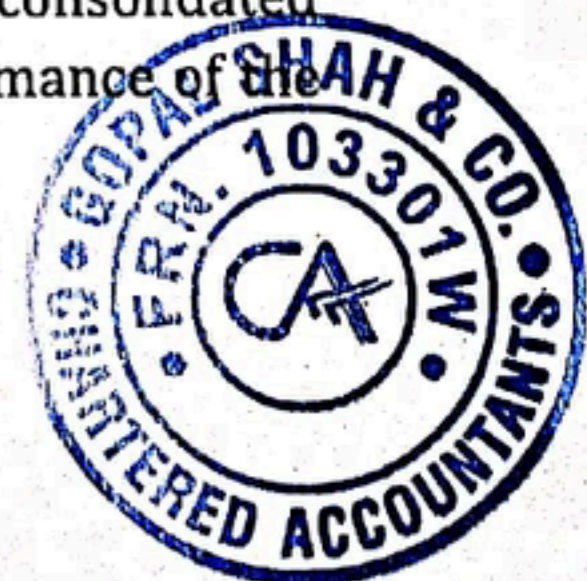
Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole is free from material misstatement, whether due to fraud or error, and to issue an



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 these Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures 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 Company's ability 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 Annual 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 represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial statements / financial information of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the



audit of financial statements / financial information of Group entities included in the 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 Company 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 Matter

The statement includes the Consolidated financial results for the half year ended March 31, 2026, being the balancing figures between the audited figures in respect of full financial year ended March 31, 2026 and the published unaudited year to date figures up to the first half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of the above matter.

These consolidated financial statements have been prepared following the incorporation of the Subsidiary - Sunlite Aluminium Private Limited on 06th February 2026. The results of the subsidiary are included from that date. Accordingly, the comparative figures for the interim period ended September 30, 2025 and year ended 31st March 2025 do not include the financial information of the subsidiary and are, therefore, not comparable with the current period figures.

For, Gopal Shah & Co
Chartered Accountants
Firm's Registration No. 103301W



CA Gopal Shah
Partner

Membership No.: 036807

UDIN: 26036807QR7LPW9441

Place: Ahmedabad

Date: April 27, 2026

Peer Review Cert. No: 016768



Date: 27TH April, 2026

To,
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C-1,
G Block, Bandra Kurla Complex,
Bandra (E), Mumbai 400051

NSE Code: SUNLITE

Subject: Declaration in respect of Unmodified Opinion on Annual Standalone Audited Financial Results and Consolidated Audited Financial Results for the Financial Year Ended March 31, 2026.

Dear Sir/Madam,

Pursuant to the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, we hereby confirm and declare that M/s. Gopal Shah & Co, Chartered Accountants (FRN: 103301W), Ahmedabad, Statutory Auditors of the Company have issued an unmodified Audit Report on Annual Standalone Audited Financial Results and Consolidated Audited Financial Results of the Company, for the year ended March 31, 2026.

Kindly acknowledge the receipt and update your website with the same.

Yours Sincerely,
For, Sunlite Recycling Industries Limited


Nitin Kumar Heda
Managing Director
DIN: 00383855

