

S.L. CHHAJED & CO.LLP

Chartered Accountants



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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results

To,

The Board of Directors,

Sun-Glow Commercial Limited,

1. Introduction

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Sun-Glow Commercial Limited** ("the Company") (CIN: L51109CT1999PLC013620) for the quarter ended **30 September 2026** and for the Six-month period from 1st April 2026 to 30 September 2026 ("the Statement"), 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 ("the Listing Regulations").

This Statement, which is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules thereunder, and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations.

2. Management's Responsibility for the Statement

The preparation of the Statement in accordance with the applicable accounting standards and the requirements of Regulation 33 of the Listing Regulations is the responsibility of the management of the Company. The management is responsible for the maintenance of adequate accounting records for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities, for the selection and application of appropriate accounting policies, for making judgements and estimates that are reasonable and prudent, and for 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 Statement.

3. Auditor's Responsibility

Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.



A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Conclusion

Based on our review conducted and procedures performed as stated in paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement of Standalone Unaudited Financial Results prepared in accordance with the applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies 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.

5. Other Matter

We expressed an unmodified conclusion on the same vide our report dated 14th October 2026. Our report is intended solely for the information and use of the Board of Directors of Sun-Glow Commercial Limited and for submission to the Stock Exchange(s) on which the Company's equity shares are listed. This report should not be used, referred to, or distributed for any other purpose without our prior written consent.

For S.L. Chhajed & Co. LLP
Chartered Accountants
Firm Reg. No 000709C/C400277

Kanheya Jain
(CA Kanheya Jain)

Partner

M. No. 421794

UDIN: 26421794LEODJE7765

Date: 14.10.2026

Place: Raipur



NOTES TO THE STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER 2026

Note 1: BASIS OF PREPARATION AND STATEMENT OF COMPLIANCE

The Statement of Unaudited Standalone Financial Results ("the Statement") for the quarter ended 30th September 2026 has been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 and other recognised accounting practices and policies generally accepted in India, and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

The financial results have been prepared on a historical cost basis, except for certain financial instruments measured at fair value in accordance with Ind AS 109 – Financial Instruments. The functional and presentation currency is Indian Rupee (Rs.).

The Statement has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held for this purpose.

Note 2: NATURE OF LIMITED REVIEW

The above results for the quarter ended 30 September 2026 have been subjected to a "Limited Review" by the Statutory Auditors of the Company in accordance with Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). The limited review does not constitute an audit and accordingly the auditors do not express an audit opinion on these results.

Note 3: SEGMENT REPORTING

The Company operates in a single primary business segment, viz., investment and trading activities. Accordingly, there are no separate reportable segments as per Ind AS 108 – Operating Segments. All operations of the Company are carried out within India and hence there are no separate geographical segments to be reported.

Note 4: FIGURES FOR PREVIOUS PERIODS (MANAGEMENT CERTIFIED)

The figures for the quarter Six months ended 30 September 2026 have been certified by the management and approved by the Board of Directors, but have not been subjected to an audit or a review. However, the management has exercised necessary care and due diligence to ensure that the standalone financial results are fairly presented.

Note 5: ROUNDING OFF

The figures in the Statement of Standalone Financial Results are stated in Indian Rupees (Rs.) and have been rounded off to the nearest rupee. Figures for the previous periods/year have been regrouped/reclassified, wherever necessary, to conform to the current period's presentation.

Note 6: TAX EXPENSE

Tax expense for the quarters has been computed based on the estimated tax applicable for the full financial year in accordance with Ind AS 12 – Income Taxes. No current tax has been recognised for six months ended 30 Sept 2026 in view of the loss incurred during the quarter. The deferred tax asset/liability, if any, has been recognised as per the provisions of Ind AS 12.

Note 7: BORROWINGS AND FINANCE COSTS

Finance costs for the quarter ended 30th September 2026 amounting to Rs. 1,91,591/- (quarter ended 30th June 2026 amounting to Rs. 2,40,193/-; quarter ended 30th September 2025 Rs. 4,00,644/- relate to interest on secured and unsecured borrowings of the Company. The Company continues to service its debt obligations in accordance with the repayment schedule as agreed with the lenders.



For, SUN-GLOW COMMERCIAL LIMITED
V. K. Dharmal

Director

Note 8: GOING CONCERN

The management of the Company has assessed the Company's financial position, liquidity and its ability to continue as a going concern. Notwithstanding the losses incurred during the current period, the Board of Directors is satisfied that the Company has adequate resources to continue its operations in the foreseeable future. Accordingly, these financial results have been prepared on a going concern basis.

For and on behalf of the Board of Directors

SUN-GLOW COMMERCIAL LIMITED
For, SUN-GLOW COMMERCIAL LIMITED

Vijay Kumar Dhariwal

Director

Vijay Kumar Dhariwal

Director

DIN: 01313244

Place: Raipur, Chhattisgarh

Date: 14 October 2026



SUN-GLOW COMMERCIAL LIMITED

CIN: L51109CT1999PLC013620 | Regd. Off.: 45/46, Mahalaxmi Cloth Market, Pandri, Raipur - 492 001, Chhattisgarh
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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER 2026

(Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosures) Regulations, 2015, the figures have been regrouped / rearranged wherever necessary to conform to current period's groupings and classifications.

Sr. No. / Particulars	Quarter Ended				Six Months Ended		Year Ended
	30.09.2026		30.06.2026		30.09.2025		
	Unaudited		Unaudited		Unaudited	Audited	
	Amount in Indian Rupees (Rs.) — Figures in parentheses represent losses / negative values						
I. INCOME							
1	Revenue from Operations						
	(a) Net Sales / Income from Operations						
	(b) Other Operating Income [Note 7]						
	Total Revenue from Operations						
2	Other Income						
	Total Income (1 + 2)						
II. EXPENSES							
3	Expenses						
	(a) Cost of Materials Consumed						
	(b) Purchases of Stock-in-Trade						
	(c) Changes in Inventories of Finished Goods WIP & Stock-in-Trade						
	45,000		45,000		90,000		669,936
	138,591		146,681		285,272	353,029	



For, SUN-GLOW COMMERCIAL LIMITED

V.K. Dhanorkar

Director

SUN-GLOW COMMERCIAL LIMITED

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER 2026

(Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)
Previous period / year figures have been regrouped / rearranged wherever necessary to conform to current period's groupings and classifications

Sr. No. / Particulars	Quarter Ended			Six Months Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Amount in Indian Rupees (Rs.) — Figures in parentheses represent losses / negative values						
V. PROFIT / (LOSS) FOR THE PERIOD						796,714
6 Profit / (Loss) for the Period (4 - 5)	(191,591)	(240,193)	(184,772)	(431,784)	(400,644)	
VI. OTHER COMPREHENSIVE INCOME						
7 Other Comprehensive Income						
(i) Items that will not be reclassified to Profit or Loss:						
- Change in Fair Value of Equity Instruments	-	-	-	-	-	-
- Remeasurement of Post-Employment Benefit Obligations	-	-	-	-	-	-
(ii) Income Tax relating to items above	-	-	-	-	-	-
Other Comprehensive Income — Net of Tax						
VII. TOTAL COMPREHENSIVE INCOME	(191,591)	(240,193)	(184,772)	(431,784)	(400,644)	796,714
8 Total Comprehensive Income for the Period (6 + 7)						
VIII. EQUITY INFORMATION						
9 Paid-up Equity Share Capital (Face Value Rs. 10/- each)	249,000	249,000	249,000	249,000	249,000	249,000
IX. EARNINGS PER SHARE (Face Value Rs. 10/- each — Not Annualised)						
11 Earnings Per Share (EPS)						3.20
(a) Basic EPS (Rs.)	(0.77)	(0.96)	(0.74)	(1.73)	(1.61)	
(b) Diluted EPS (Rs.)	(0.77)	(0.96)	(0.74)	(1.73)	(1.61)	3.20
A. INVESTOR COMPLAINTS						NIL
Pending at the beginning of the Quarter						NIL
Received during the Quarter						NIL
Disposed off during the Quarter						NIL
Remaining Unresolved at the end of Quarter						NIL

For and on behalf of the Board of Directors

SUN-GLOW COMMERCIAL LIMITED For, SUN-GLOW COMMERCIAL LIMITED

Vic. Dharwal

Director

Vijay Kumar Dharwal
Director | DIN: 01313244
Place: Raipur, Chhattisgarh
Date: 14.10.2026

