



SHL/SEC/2023

February 14, 2023

The Bombay Stock Exchange Limited  
Listing Department,  
1<sup>st</sup> Floor, New Trading Ring,  
Rotunda Building,  
Phiroze JeeJeeBhoy Towers, Dalal Street, Fort  
Mumbai – 400 001.

The Calcutta Stock Exchange Ltd.  
7, Lyons Range  
Kolkata - 700 001 India

Company Code: 537253

Dear Sir,

Sub. : **Outcome of the 252<sup>nd</sup> Board Meeting held on 14.02.2023.**

Pursuant to Regulation 30 of the SEBI (LODR) Regulations, 2015, we are pleased to inform that, the Board of Directors of the Company at their Board Meeting held today on Tuesday, February 14, 2023, inter-alia has approved the following:

1. Approved Unaudited Financial Results (Standalone & consolidated) for the 3<sup>rd</sup> quarter/nine months ended on December 31, 2022 of the financial year 2022-23 and noted Limited Review Report on the same (Copy enclosed as **Annexure-1**).

The said Board Meeting of the Company was started at **04:35 p.m.**, and concluded at **7. 00 p.m.**

ed to take the above information in your record and oblige us. you are request

**Statement Of Unaudited Standalone And Consolidated Financial Results For The Quarter And Nine Months Ended 31st December 2022**

Particulars	Standalone						Year Ended Standalone 31st March 2022	Consolidated					Rs. in Lakhs	
	Quarter ended			Nine Months Ended				31st March 2022	Quarter ended		Nine Months Ended			Year Ended 31st March 2022
	31st December 2022	30th September 2022	31st December 2021	31st December 2022	31st December 2021	31st December 2022			30th September 2022	31st December 2021	31st December 2022	31st December 2021		
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited			Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1 Revenue from Operations														
2 Other Income	2,566.09	3,178.02	3,115.40	9,152.22	8,539.82	11,637.29	2,518.40	3,064.06	3,147.46	8,923.05	8,716.91	11,916.41		
3 <b>Total Income (1+2)</b>	23.81	57.63	17.44	114.97	87.81	155.42	85.03	177.18	15.48	353.94	82.48	167.55		
4 <b>Expenses</b>	2,589.90	3,235.65	3,132.84	9,267.19	8,627.63	11,792.71	2,603.43	3,241.24	3,162.94	9,276.99	8,799.39	12,083.96		
a) Cost of Materials consumed														
b) Purchase of Stock-in-trade	1,177.90	1,362.09	1,146.92	3,792.99	3,146.84	4,290.14	1,177.90	1,362.09	1,146.92	3,792.99	3,146.84	4,290.14		
Changes in inventories of finished goods, work-in-progress and stock-	3.52	1.36	27.86	5.11	27.86	39.99	3.52	1.36	27.86	5.11	27.86	39.99		
c) in-trade														
d) Employees benefit expenses	(28.80)	(126.78)	(16.08)	(246.90)	383.97	360.72	(7.76)	(151.40)	(26.42)	(272.87)	467.80	515.15		
e) Finance Costs	357.13	419.35	364.68	1,166.64	1,052.20	1,418.97	357.13	419.35	364.68	1,166.64	1,052.20	1,418.97		
f) Depreciation and amortisation	107.46	110.04	74.17	299.38	271.69	348.88	107.46	110.04	74.17	299.38	271.69	348.88		
g) Other Expenses	167.28	170.89	161.06	501.20	473.99	630.57	167.33	170.93	161.10	501.33	474.11	630.73		
<b>Total Expenses</b>	755.08	983.54	1,063.20	2,773.28	2,864.52	3,746.33	786.59	1,025.33	1,110.49	2,887.18	2,998.85	3,913.63		
5 <b>Profit before tax (3-4)</b>	2,539.57	2,920.49	2,821.81	8,291.70	8,221.07	10,835.60	2,592.17	2,937.70	2,858.80	8,379.76	8,439.35	11,157.49		
6 <b>Tax Expenses (Net)</b>	50.33	315.16	311.03	975.49	406.56	957.11	11.26	303.54	304.14	897.23	360.04	926.47		
a) Current Tax	18.87	90.26	87.27	272.38	115.65	279.43	19.20	90.89	87.96	274.02	119.05	284.41		
i)-Current Tax	8.97	63.88	50.75	174.67	67.34	152.39	9.30	64.51	51.43	176.31	69.37	156.00		
ii)-Tax for Earlier Period	-	-	-	-	-	(0.91)	-	-	0.01	-	1.37	0.46		
b) Deferred Tax Charged/(Credit)	9.90	26.38	36.52	97.71	48.31	127.95	9.90	26.38	36.52	97.71	48.31	127.95		
7 <b>Profit/(loss) after tax (5-6)</b>	31.46	224.90	223.76	703.11	290.91	677.68	(7.94)	212.65	216.18	623.21	240.99	642.06		
8 <b>Other Comprehensive Income (OCI)</b>	-	-	-	-	-	(5.97)	(16.90)	(8.62)	0.52	(36.64)	(3.72)	(5.97)		
a) Items that will not be reclassified to Profit or Loss (net of tax)	-	-	-	-	-	(5.97)	-	-	-	-	-	(5.97)		
b) Items that will be reclassified to Profit or Loss (net of tax)	-	-	-	-	-	-	-	-	-	-	-	-		
9 <b>Total Comprehensive Income (7+8)</b>	31.46	224.90	223.76	703.11	290.91	671.71	(16.90)	(8.62)	0.52	(36.64)	(3.72)	(12.33)		
10 Paid-up equity share capital (Face value per share Rs.10/-)	1,025.48	1,025.48	1,025.48	1,025.48	1,025.48	1,025.48	1,025.48	1,025.48	1,025.48	1,025.48	1,025.48	1,025.48		
11 Other Equity						4,453.49						3,970.01		
12 Earning per share of Rs.10/- each(not annualised except for year end)														
(a) Basic (Rs.)	0.31	2.19	2.18	6.86	2.84	6.61	(0.08)	2.07	2.11	6.08	2.35	6.76		
(b) Diluted (Rs.)	0.31	2.19	2.18	6.86	2.84	6.61	(0.08)	2.07	2.11	6.08	2.35	6.76		

**Review Report on unaudited standalone quarterly and nine  
Pursuant to the Regulation 33 of the SEBI (Listing Obligation  
Regulations 2015 as amended**

**To the Board of Directors of Sunil Healthcare Limited**

We have reviewed the accompanying statement of unaudited ("Statement") of Sunil Healthcare Limited (the Company) for the December 31, 2022. This Statement is the responsibility of the Board of Directors. Our responsibility is to provide an opinion on the statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review of Interim Financial Information Performed on an Entity (SRE) 2410, "Review of Interim Financial Information Performed on an Entity" issued by the Institute of Chartered Accountants of India. We performed the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries and analytical procedures applied to financial data and thus provide limited assurance. We have not performed an audit and accordingly, we do not express an opinion on the Statement.

Based on our review conducted as above, nothing has come to our attention that would lead us to believe that the accompanying statement of unaudited financial results for the quarter and nine months ended December 31, 2022, is not in accordance with applicable accounting standards and other recognized accounting principles, or that it does not disclose the information required to be disclosed in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the information disclosed, or that it contains any material misstatement.

The review/ audit of standalone financial results for the quarter and nine months ended March 31, 2021 and for the year ended March 31, 2022 included in statement of financial results for the quarter and nine months ended December 31, 2022, whose report issued on January 31, 2022 and May 06, 2022 respectively, is not our opinion on those financial results/financial statements.

Place: Noida (Delhi-NCR)  
Date: February 14, 2023



**Independent Auditor's  
ended financial results  
(Listing Obligations and**

To Board of Directors of

1. We have reviewed the financial statements of Sunil Healthcare Limited ("the Parent") and its subsidiaries (collectively referred to as "the Group") for the period ended 31st March 2024, as submitted by the Parent and its subsidiaries, and the disclosures required under the Listing Obligations and Disclosure Requirements (LODR) of the Securities and Exchange Board of India (SEBI).
2. This Statement, which is required to be filed with the Board of Directors, has been prepared in accordance with the provisions laid down in Indian Accounting Standards (Ind AS) under Section 133 of the Companies Act, 2013 and the Listing Obligations and Disclosure Requirements (LODR) of the Securities and Exchange Board of India. Our responsibility is to express an opinion on the financial statements and the disclosures required under the Listing Obligations and Disclosure Requirements (LODR) of the Securities and Exchange Board of India (SEBI) based on our review.
3. We conducted our review in accordance with the Standard on Review of Financial Statements (SRE) 2410 "Review of Financial Statements of an Entity", issued by the Institute of Cost Accountants of India. The information consists of financial statements and disclosures, and applying appropriate procedures, other than an audit conducted in accordance with the Standards on Auditing (SAs), to obtain assurance that the financial statements and disclosures are free from material misstatements in an audit. Accordingly, we have issued this Statement.

We also performed procedures in accordance with Section 133 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 to the extent applicable.

4. The Statement includes the following disclosures:
  - a. Sunil Healthcare Mexico S de RL de CV
  - b. Sunil Healthcare North America Inc.
5. Based on our review conducted, we have observed that the following information has come to our attention which is not disclosed in the financial statements and disclosures therein, prepared in accordance with the aforesaid Indian Accounting Standards (Ind AS) and the Listing Obligations and Disclosure Requirements (LODR) of the Securities and Exchange Board of India (SEBI), which it is to be disclosed:

6. The consolidated subsidiaries with countries and with 99.76 Lakhs, profit lakhs and Rs (3) as considered in management, the

Our conclusion

7. The review/ audit 31,2021 and for auditor, whose report opinion on those

Place: Noida (Delhi)  
Date: February 2022