



SHL/SEC/2025

May 29, 2025

The Bombay Stock Exchange Limited
Listing Department,
1st 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 263rd Board Meeting held on 29.05.2025.**

Pursuant to Regulation 30 of the SEBI (LODR) Regulations, 2015, we are pleased to inform, inter-alia the outcome of the Meeting of the Board of Directors of the Company held on Thursday, May 29, 2025, at 04:20 p.m. and concluded at 6.55 p.m.

1. Approved Audited Financial Results (standalone and consolidated) for the quarter/year ended March 31, 2025. (Copy enclosed as **Annexure-1**)
2. Noted Auditors Report on Annual Audited Financial Statement (both standalone & Consolidated) for the financial year ended March 31, 2025 alongwith declaration from the CFO that Auditors report contain unmodified opinion on financial Results. (Copy enclosed as **Annexure-2**)
3. The Board of Directors has not recommended any payment of dividend to the Members of the Company for the financial year 2024-25.
4. Based on the recommendations of the Audit Committee, approved the appointment of M/s. ATCS & Associates, Company Secretaries (Unique Identification No: P2017RJ063900 and Peer Review Certificate No. 3381/2023) as Secretarial Auditor of the Company for a term of five (5) consecutive years commencing from Financial Year 2025-2026 to Financial Year 2029-2030, subject to the approval of members at the ensuing Annual General Meeting of the Company.

Details as required under Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements Regulations, 2015 and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 in respect to Item Nos. 4 is enclosed herewith as **Annexure - '3'**.

Sunil Healthcare Ltd.

38E/252-A, Vijay Tower, Opp Panchsheel Park Comm. Complex, New Delhi -110049

T: +91 -11-49435555/00, F: +91 -11-43850087 Email : info@sunilhealthcare.com, Web: www.sunilhealthcare.com

CIN No. : L24302DL1973PLC189662



5. Approved the appointment of M/s. Agrawal S. Lal & Co., Chartered Accountants, Alwar as Internal Auditors of the Company.

<i>Name of Internal Auditors & Firm Registration no.</i>	M/s. Agrawal S. Lal & Co., Chartered Accountants, Alwar as Internal Auditors,
<i>Date of Appointment</i>	29/05/2025
<i>Brief terms of appointment:</i>	M/s. Agrawal S. Lal & Co., Chartered Accountants, Alwar was appointed as Internal Auditors for Financial year 2025-26 at remuneration as may be mutually agreed between Auditors & Mr. Anil Kumar Khaitan, Chairman & Managing Directors or Mr. Pawan Rathi, CFO of the Company.
<i>Brief Profile</i>	M/s. Agrawal S. Lal & Co., Chartered Accountants, Alwar, Chartered Accountants, is firm of Chartered Accountants. The office of the firm is situated at Alwar

6. Approved the Board of Directors' Report along with Annexure for financial year 2024-25.

You are requested to take the above information in your record and oblige us.

Thanking you,

Yours sincerely,
for **Sunil Healthcare Limited**

Satyendu Pattnaik
Company Secretary
FCS-7736
Date: 29.05.2025
Place: New Delhi

Sunil Healthcare Ltd.

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SUNIL HEALTHCARE LIMITED

Registered Office
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Email: info@sunilhealthcare.com; website: www.sunilhealthcare.com
CIN : L24302DL1973PLC189662

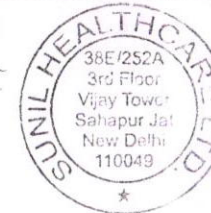
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STATEMENT OF AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025

Rs. in Lakhs

	Particulars	Standalone			Year Ended	Year Ended	Consolidated			Year Ended	Year Ended
		Quarter ended			Standalone	Standalone	Quarter ended			Consolidated	Consolidated
		31st March 2025	31st December 2024	31st March 2024	31st March 2025	31st March 2024	31st March 2025	31st December 2024	31st March 2024	31st March 2025	31st March 2024
	Audited (Refer note. 4)	Unaudited	Audited (Refer note. 4)	Audited	Audited	Audited (Refer note. 4)	Unaudited	Audited (Refer note. 4)	Audited	Audited	
1	Revenue from Operations	2,120.36	2,046.43	2,131.01	8,342.11	8,968.75	2,120.36	2,046.43	2,131.24	8,342.11	9,019.19
2	Other Income	50.41	55.04	57.41	135.17	469.63	49.08	53.04	68.20	133.91	522.05
3	Total Income (1+2)	2,170.77	2,101.47	2,188.42	8,477.28	9,438.38	2,169.44	2,099.47	2,199.44	8,476.02	9,541.24
4	Expenses										
	a) Cost of Materials consumed	984.52	997.33	1,012.28	3,849.78	4,690.24	984.52	997.33	1,012.28	3,849.78	4,690.24
	b) Purchase of Stock-in-trade	2.90	2.20	6.83	15.80	7.77	2.90	2.20	6.72	15.80	7.66
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(75.30)	(151.10)	(105.16)	(199.46)	(64.36)	(75.30)	(151.10)	(106.60)	(198.65)	(59.78)
	d) Employees benefit expenses	309.22	294.59	303.85	1,179.58	1,293.86	309.22	294.59	303.85	1,179.58	1,293.86
	e) Finance Costs	155.85	188.83	176.05	646.11	577.75	155.85	188.83	176.05	646.11	577.75
	f) Depreciation and Amortization expense	167.86	168.54	142.89	635.43	608.34	167.86	168.53	142.95	635.49	608.55
	g) Other Expenses	608.20	590.39	646.64	2,309.44	2,612.82	595.92	633.13	647.57	2,469.48	2,678.47
	Total Expenses	2,153.25	2,090.78	2,183.38	8,436.68	9,726.42	2,140.97	2,133.51	2,182.82	8,597.59	9,796.75
5	Profit before tax (3-4)	17.52	10.69	5.04	40.60	(288.04)	28.47	(34.04)	16.62	(121.57)	(255.51)
6	Tax Expenses (Net)	(7.88)	20.01	1.39	20.09	(77.26)	(7.88)	20.01	1.41	20.09	(76.66)
	a) Current Tax	-	-	-	-	-	-	-	-	-	-
	i)-For Current year	(1.03)	4.21	-	8.94	-	8.94	(5.76)	0.01	8.94	0.59
	ii)-For earlier year	-	-	-	-	9.30	(9.97)	9.97	-	-	9.30
	b) Deferred Tax Charged/(Credit)	-	-	-	-	-	-	-	-	-	-
	i)-Current Tax	(6.85)	0.85	1.39	(3.80)	(86.56)	(6.85)	0.85	1.40	(3.80)	(86.55)
	ii)-For Earlier year	-	14.95	-	14.95	-	-	14.95	-	14.95	-
	Profit/(Loss) after tax	25.40	(9.32)	3.65	20.51	(210.78)	36.35	(54.05)	15.21	(141.66)	(178.85)
7	Other Comprehensive Income (OCI)	(21.20)	(12.71)	1,442.61	(59.35)	1,442.61	(30.18)	4.26	1,431.61	26.60	1,400.84
	a) Items that will not be reclassified to Profit or Loss (net of tax)	(21.20)	(12.71)	1,442.61	(59.35)	1,442.61	(21.20)	(12.71)	1,442.61	(59.35)	1,442.61
	b) Items that will be reclassified to Profit or Loss (net of tax)	-	-	-	-	-	(8.98)	16.97	(11.00)	85.95	(41.77)
8	Total Comprehensive Income	4.20	(22.03)	1,446.26	(38.84)	1,231.83	6.17	(49.79)	1,446.82	(115.06)	1,221.99
9	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
10	Other Equity (excluding Revaluation Reserve)	-	-	-	4,667.40	4,655.37	-	-	-	4,008.48	4,072.67
11	Earning per share of Rs.10/- each(not annualised)										
	(a) Basic (Rs.)	0.25	(0.09)	0.04	0.20	(2.06)	0.35	(0.53)	0.15	(1.38)	(1.74)
	(b) Diluted (Rs.)	0.25	(0.09)	0.04	0.20	(2.06)	0.35	(0.53)	0.15	(1.38)	(1.74)

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Statement of Assets and Liabilities

Rs. in Lakhs

Particulars	Standalone		Consolidated	
	As at 31st March 2025	As at 31st March 2024	As at 31st March 2025	As at 31st March 2024
	Audited	Audited	Audited	Audited
A ASSETS				
1 Non Current Assets				
(a) Property, Plant and Equipments	6,192.88	5,430.12	6,192.88	5,430.19
(b) Capital Work-in-Progress	9.32	565.69	9.32	565.69
(c) Right of Use Assets	3,211.14	3,277.47	3,211.14	3,277.47
(d) Other Intangible Assets	4.24	8.02	4.24	8.02
(e) Financial Assets				
(i) Investments	0.10	0.10	-	-
(ii) Other Financial Assets	149.17	211.74	150.48	213.32
(f) Other non-current Assets	115.27	106.64	115.27	106.64
2 Current Assets				
(a) Inventories	1,673.77	1,266.60	1,764.45	1,405.42
(b) Financial Assets				
(i) Trade Receivables	4,850.18	4,726.93	4,164.22	4,058.67
(ii) Cash and Cash Equivalents	2.37	5.36	3.07	7.89
(iii) Other Bank Balances	305.47	353.18	305.47	353.18
(iv) Loans	51.35	50.02	-	-
(v) Other Current Financial Assets	86.65	51.66	47.64	19.61
(c) Current Tax Assets (Net)	-	18.75	-	18.75
(d) Other Current Assets	169.21	316.91	226.00	385.14
TOTAL ASSETS	16,821.12	16,389.19	16,194.18	15,849.99
B EQUITY AND LIABILITIES				
1 Equity				
(a) Equity Share Capital	1,025.48	1,025.48	1,025.48	1,025.48
(b) Other Equity	6,340.06	6,378.90	5,681.14	5,796.20
2 Non Current Liabilities				
(a) Financial liabilities				
(i) Borrowings	1,940.13	2,026.08	1,940.13	2,026.08
(b) Provisions	152.33	129.67	152.33	129.67
(c) Deferred Tax Liabilities (Net)	1,134.92	1,142.49	1,134.92	1,142.50
3 Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	4,924.04	4,589.03	4,924.04	4,589.03
(ii) Trade Payables				
Total Outstanding dues of Micro enterprises and small enterprises; and	177.01	213.78	177.01	213.78
Total Outstanding dues of Creditors other than Micro enterprises and small enterprises	680.83	362.51	714.25	394.34
(iii) Other Financial Liabilities	189.91	306.92	189.91	306.92
(b) Other Current Liabilities	145.22	115.00	143.78	121.11
(c) Provisions	111.10	99.33	111.10	99.33
(d) Current tax liabilities (Net)	0.09	-	0.09	5.55
TOTAL - EQUITY AND LIABILITIES	16,821.12	16,389.19	16,194.18	15,849.99



Statement of Cash Flows

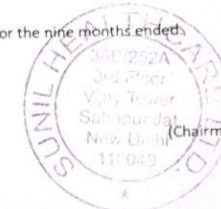
2	Particulars	Standalone		Consolidated	
		Year Ended	Year Ended	Year Ended	Year Ended
		31st March 2025	31st March 2024	31st March 2025	31st March 2024
		Audited	Audited	Audited	Audited
A. Cash Flow From Operating Activities		40.60	(288.04)	(121.57)	(255.51)
Profit/(Loss) before Tax					
Adjustment for :		646.11	577.75	646.11	577.75
Finance Costs		635.43	608.34	635.49	608.55
Depreciation and Amortization Expense		22.87	29.11	22.87	29.11
Provision for expected credit loss		31.55	8.98	31.55	8.98
Sundry balances written off		10.47	17.29	10.47	17.29
Net (gain)/Loss on Sales/Discard of Property, Plant and Equipments		(38.97)	(27.52)	(32.81)	(25.46)
Interest Income		-	(38.17)	-	(38.17)
Gain on termination of lease		2.25	-	2.25	-
Bad Debts written off		(66.60)	(51.41)	(71.50)	(51.41)
Unspent liabilities written back		(53.43)	(27.55)	32.50	(69.33)
Unrealised (gain)/loss on foreign currency transactions and translation					
Operating profit before working capital changes		1,230.28	808.78	1,155.36	801.80
Working Capital adjustments:		(407.17)	(20.88)	(359.03)	(44.99)
(Increase)/Decrease in Inventories		(13.74)	(1,396.80)	(11.56)	(1,430.08)
(Increase)/Decrease in Trade and other Receivables		334.48	(749.84)	362.80	(790.72)
Increase /(Decrease) in Trade and other payable					
Cash generation from Operation		9.90	(76.17)	4.35	(75.66)
Refund/(Payment) of Direct Taxes (Net)					
Net Cash generated from/ (used in) Operating Activities		1,153.75	(1,434.91)	1,151.92	(1,539.65)
B. Cash Flow from Investing Activities		(943.06)	(1,046.54)	(943.06)	(1,046.53)
Purchase of Property, Plant and Equipment & Intangible Assets including Capital work-in-progress		42.96	29.02	42.96	29.02
Proceeds from sale of Property, Plant and Equipment		-	(50.17)	-	-
Loan to a Subsidiary		100.46	(32.65)	100.46	(32.65)
Movement in Term Deposits in Bank		29.53	38.72	29.53	38.72
Interest Received					
Net Cash generated from/ (used in) Investing Activities		(770.11)	(1,061.62)	(770.11)	(1,011.44)
C. Cash Flow from Financing Activities		566.39	1,755.16	566.39	1,755.16
Receipts from Non Current Borrowings		(597.89)	(399.20)	(597.89)	(399.20)
Repayment of Non Current Borrowings		(3.00)	(126.50)	(3.00)	(126.50)
Loan repaid to Director		271.10	1,846.60	271.10	1,846.60
Receipts/(Repayment) of Current Borrowings (Net)		-	(22.50)	-	(22.50)
Payment of lease liability		(623.23)	(553.25)	(623.23)	(553.25)
Finance Cost Paid					
Net Cash generated from/ (used in) Financing Activities		(386.63)	2,500.31	(386.63)	2,500.31
Net increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)		(2.99)	3.78	(4.82)	(50.78)
Add : Opening Cash and Cash Equivalents		5.36	1.58	7.89	58.67
Closing Cash and Cash Equivalents		2.37	5.36	3.07	7.89

3 As the Company's business fall within a single primary business segment viz. sale of capsule, the disclosure requirement of Indian Accounting Standard (Ind AS-108) "Operating Segments" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, is not applicable.

4 The figure for the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures for the full financial year and the published year to date figures for the nine months ended.

5 The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on May 29, 2025.

Place: NEW DELHI
Date: 29.05.2025



Anil Khaitan

Anil Khaitan
(Chairman cum Managing Director)
DIN 00759951

Independent Auditor's Report on the Quarterly and Annual Standalone Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Sunil Healthcare Limited.

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and annual standalone financial results of Sunil Healthcare Limited ("the Company"), for the quarter and year ended March 31, 2025 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement read with notes therein:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard: and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income for the quarter ended March 31, 2025, net profit and other comprehensive income for the year ended March 31, 2025 and other financial information of the Company for the quarter and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the '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 together with the ethical requirements that are relevant to our audit of the standalone financial statements 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the annual standalone financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the applicable 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 of 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

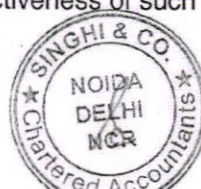
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

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 Statement.

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 Statement, 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 on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement 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 Statement.

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 Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Date: May 29, 2025
Place: Noida (Delhi NCR)



For Singhi & Co.
Chartered Accountants
Firm Reg. No. 302049E


Bimal Kumar Sipani
Partner

Membership No. 088926
UDIN: 25088926BMJHFQ4605

Independent Auditor's Report on the Quarterly and Annual Consolidated Audited Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Sunil Healthcare Limited.

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying consolidated statement of quarterly and annual financial results of Sunil Healthcare Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') for the quarter and year ended March 31, 2025 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement read with notes therein:

- i. includes the results of the following foreign subsidiaries:
 1. Sunil Healthcare Mexico Sa De CV
 2. Sunil Healthcare North America LLC
- ii. is presented in accordance with the requirements of the Listing Regulations in this regard: and
- iii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income for the quarter ended March 31, 2025, net loss and other comprehensive income for the year ended March 31, 2025 and other financial information of the Company for the quarter and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated 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 together with the ethical requirements that are relevant to our audit of the Consolidated financial statements 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the statement that gives a true and fair view of the net profit/(loss) and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian 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. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, respective board of directors are 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 management either intends to liquidate the group or to cease operations, or has no realistic alternative but to do so.

The respective 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 for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole, are 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 Statement.

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 Statement, 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 on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of board of director's 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 group'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 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement 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 Statement.

We communicate with those charged with governance of the holding 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 Matters

- a. The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.
- b. The accompanying Statement includes the unaudited financial results and other financial information which we did not audit, in respect of:



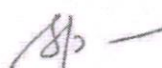
- Two foreign subsidiaries, whose unaudited financial statements include total assets of Rs. 421.10 Lakhs as at March 31, 2025, total revenue from operations of Rs. Nil and Rs. Nil, total net profit after tax of Rs. 12.13 Lakhs and Rs. (160.20) Lakhs, total comprehensive income of Rs. 2.00 Lakhs and Rs. (75.41) Lakhs, for the quarter and the year ended on that date respectively, and net cash outflow of Rs. 1.83 Lakhs for the year ended March 31, 2025 respectively, has been included in the Statement. There is no requirement of audit under the regulation of respective countries of their incorporation. The management of the respective foreign subsidiaries has prepared these financial statements in accordance with accounting principles generally accepted in their respective countries and converted these financial statements of such subsidiaries located outside India, from accounting principle generally accepted in their respective countries to accounting principle generally accepted in India. We have audited the conversion adjustment made by the Company's management. These financial statements have been prepared and certified by the management and our conclusion on the Statement, in so far as it relates to amount and disclosures in respect of these foreign subsidiary companies, is based solely on the financial results prepared and certified by the management and conversion audited by us. In our opinion and according to the information and explanations given to us by the Board of Directors, these Financial Statements are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matters.

Date: May 29, 2025
Place: Noida (Delhi NCR)



For Singhi & Co.
Chartered Accountants
Firm Reg. No. 302049E


Bimal Kumar Sipani
Partner

Membership No. 088926
UDIN: 25088926BMJHFR7847

TO WHOMSOEVER IT MAY CONCERN

Sub: Declaration on Audited Standalone and Consolidated Financial Results for the year ended 31.03.2025 pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors of the Company at its meeting held on 29th May, 2025 has approved the Audited Standalone and Consolidated Financial Results of the Company for the year ended 31st March, 2025 and we hereby declare that the Statutory Auditors of the Company, Messrs Singhi & Co., Chartered Accountants, (Firm Registration No. 302049E) have issued the Audit Report(s) with unmodified opinion thereon.

This declaration is issued in compliance with the provisions of the Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

For Sunil Healthcare Limited


Parvati Rath
Chief Financial Officer



Date: 29.05.2025

Sunil Healthcare Ltd.

38E/252-A, Vijay Tower, Opp Panchsheel Park Comm. Complex, New Delhi -110049

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CIN No. : L24302DL1973PLC189662

Details as required under Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements Regulations, 2015 and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 are given below:

Particulars	M/s. ATCS & Associates, Company Secretaries
Reason for change viz. appointment, re-appointment,	Appointment of M/s. ATCS & Associates, Company Secretaries (Unique Identification No: P2017RJ063900 and Peer Review Certificate No. 3381/2023) as the Secretarial Auditors of the Company.
Date of Appointment, re-appointment (as applicable), and Term of appointment	The Board of Directors in its meeting held on 29 th May, 2025 has approved appointment of Messrs M/s. ATCS & Associates, Company Secretaries for a term of five (5) consecutive years commencing from Financial Year 2025-2026 to Financial Year 2029-2030, subject to approval of members at the ensuing Annual General Meeting of the Company.
Brief Profile (in case of Appointment)	M/s. ATCS & Associates, Company Secretaries is a firm of Practicing Company Secretaries with over 8 years of expertise in Corporate Law matters. The firm specializes in Legal, Secretarial and Compliance, Management Advisory Services, Due Diligence and Risk Management etc. The firm is committed to excellence with its dedicated team of professionals delivering high-quality services and upholding the highest standards of governance.
Disclosure Relationships between directors (in case of appointment of a director)	None to disclose.



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