

**Corporate Office: 6<sup>th</sup> Floor 608, West gate D-Block, S G Highway, Makarba, Ahmedabad – 380051**

**CIN: - L74999GJ2017PLC099606**

**Date: 05.12.2025**

To,

The Listing Department

**National Stock Exchange of India Limited**

Exchange Plaza, 5th Floor, Plot No. C/1, G Block,

Bandra Kurla Complex Bandra (E), Mumbai – 400051

**Company Symbol – SUNREST**

**Subject: Clarification Regarding Revision of Financial Statements for the half year ended 30<sup>th</sup> September, 2025 due to Working Capital and Inventory Adjustment.**

Pursuant to the provisions of Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, we would like to submit this clarification with respect to the revision made in the financial statements of **SUNREST LIFESCIENCE LIMITED** for the **half year ended 30<sup>th</sup> September, 2025** which were re-submitted on **05<sup>th</sup> December, 2025**.

During our internal review of working capital components, the management identified that the inventory (stock) was previously recorded at a higher value due to clerical error or incorrect inclusion of certain items. After detailed verification and reconciliation, the inventory value has been appropriately adjusted and reduced to reflect the true and fair financial position of the Company.

This correction has resulted in corresponding changes to the following **Unaudited Standalone financial statement** items:

**Inventory (Stock) – revised to accurately represent actual quantities and valuation. From -166.94 lakhs to revised -266.94 lakhs**

**Profit/Loss Impact – Profit has been increased from 38.56 lakhs to 115.68 lakhs.**

This correction has resulted in corresponding changes to the following **Unaudited Consolidated financial statement** items:

**Inventory (Stock) - revised to accurately represent actual quantities and valuation.  
From -166.94 lakhs to revised -266.94 lakhs**

**Profit/Loss Impact - Profit has been increased from 33.65 lakhs to 73.36 lakhs.**

We confirm that:

The revision is purely due to correction of working capital and stock valuation and does not arise from any operational, accounting irregularity, or undisclosed transaction.

The revised financials now present a true, fair, and accurate view of the Company's financial position.

The correction has been approved by the management and reviewed by our auditors. The board of directors has approved the following resolution.

1. Considered and approved Revised Standalone and Consolidated Unaudited Financial Results of the company for the half year ended **30<sup>th</sup> September, 2025** along with the Limited Review Report.

Kindly take the above resolution on records.

Thanking you,

**For, SUNREST LIFESCIENCE LIMITED**

NEELAM GATTANI

**Company Secretary & Compliance Officer**

**Membership No: F9099**

**Godawn Add:** 269/4080, 4081, 4082, 4083, Shri Ambica Estate, Aslali, Ahmedabad - 382427

**GSTIN/UIN: - 24AAZCS4070Q1ZE Drug Lic No: - 20B 130852 / 21B 130853**

**Mo.:- 9925058245/43 Web: - [www.sunrestlifescience.com](http://www.sunrestlifescience.com) Email id: - [info@sunrestlifescience.com](mailto:info@sunrestlifescience.com)**

**Madhusudan C. Mashruwala & Co.**  
**CHARTERED ACCOUNTANTS**

301-303, 'AKIK', OPP. LIONS HALL,  
MITHAKHALI, AHMEDABAD-380 006.  
PHONE : 26462430, 26467183

**INDEPENDENT AUDITORS REVIEW REPORT ON UN-AUDITED HALF YEARLY STANDALONE FINANCIAL RESULTS OF SUNREST LIFESCIENCE LIMITED pursuant to the Regulation 33 of Securities & Exchange Board of India (Listing obligation & Disclosure Requirements) Regulations 2015 (as may be amended)**

To,

Board of Directors

Sunrest Lifescience Limited

Ahmedabad

**Report on the consolidated audited financial results**

**1. Introduction**

We have reviewed the accompanying revised stand alone un-audited financial results of Sunrest Lifescience Limited [Formerly known as Sunrest Lifescience Private Limited] for the period of 6 months ended September 30, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ('Listing Regulations').

b) the Statement, together with the notes thereon are presented in the format prescribed under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

c) the half yearly un-audited stand alone financial results for the half year ended September 30, 2025 as set out in the Statement gives a true and fair view in conformity with recognition and measurement principles laid down in applicable Accounting Standards prescribed under section 133 of Companies Act, 2013 (the "Act") read with Rule 7 of Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India



**Madhusudan C. Mashruwala & Co.**  
**CHARTERED ACCOUNTANTS**

301-303, 'AKIK', OPP. LIONS HALL,  
MITHAKHALI, AHMEDABAD-380 006.  
PHONE : 26462430, 26467183

2. 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 the Accounting standard 25, Interim Financial Reporting, prescribed under section 133 of the companies Act, 2013, and other accounting principles generally accepted in India and in compliance with regulation 33 of SEBI [Listing obligation and disclosure requirements) Regulation, 2015 ['Listing Regulations') our responsibility is to express a conclusion on the Statement based on our review

3. Scope of Review: We conducted our review 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 financial statements are free from material misstatement, A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. we have not performed an audit, and accordingly, we do not express an audit opinion.

4. Conclusion: Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Accounting Standards and other recognized 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.


**For, Madhusudan C Mashruwala and Co.,**

**Chartered Accountants**

**FRN 105717W**

**Date: 13-11-2025**

**Place: Ahmedabad**



**Soham U. Mashruwala**

**Partner**

**Mem no. 137995**

**UDIN: 25137995BMKTAZ7922**



**SUNREST LIFESCIENCE LIMITED**  
**FF-41 AJAY TENAMENT-6 NEAR CANAL NEAR RITANAGAR BUS STAND VASTRAL ROAD Ahmedabad GJ 382415**  
**CIN: U74999GJ2017PLC099606**

**Revised Statement of Standalone Un-Audited financial Results for the Six months ended on 30-09-2025**

in ₹ lakhs except share and equity share data

Sr. No.	Particulars	Half year ended 30-09-2025	Half year ended 31-03-2025	Half year ended 30-09-2024	Year ended 31-03-2025	Year ended 31-03-2024
		Un-audited	Audited	Audited	Audited	Audited
1	Incomes					
	Revenue from operations	1406.92	1773.32	1538.92	3312.24	2948.29
	Other income	0.04	-0.02	0.06	0.05	0.10
	<b>Total Income</b>	<b>1406.97</b>	<b>1773.31</b>	<b>1538.98</b>	<b>3312.29</b>	<b>2948.39</b>
2	Expenses					
	Purchases of Stock-in-Trade	876.08	1140.50	1017.14	2157.64	2109.04
	Changes in inventories of finished goods□					
	work-in-progress and Stock-in-Trade	-266.94	-18.04	-155.37	-173.41	-111.00
	Employee benefits expense	273.23	235.99	249.11	485.10	384.03
	Finance costs	17.80	18.50	11.69	30.19	21.83
	Depreciation and amortization expense	9.15	7.80	1.22	9.02	9.74
	Other expenses	347.65	205.13	337.78	542.90	475.46
	<b>Total expenses</b>	<b>1256.96</b>	<b>1589.88</b>	<b>1461.57</b>	<b>3051.45</b>	<b>2889.12</b>
3	Profit before exceptional and prior period items and tax	150.00	183.43	77.41	260.84	59.27
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit before Tax	150.00	183.43	77.41	260.84	59.27
6	Tax expense:					
	Current tax	34.54	41.78	19.26	61.04	37.37
	Deferred tax	-0.22	-0.17	-0.01	-0.18	-0.67
7	<b>Total Tax expense</b>	<b>34.32</b>	<b>41.61</b>	<b>19.25</b>	<b>60.86</b>	<b>36.70</b>
8	Profit/(loss) for the period (5-7)	115.68	141.82	58.16	199.98	22.57
9	Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
10	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
11	Profit/(loss) from Discontinuing operations (after tax) [9-10]	0.00	0.00	0.00	0.00	0.00
12	Profit/(loss) for the period	115.68	141.82	58.16	199.98	22.57
13	Paid up equity share capital (face value of Rs. 10/- each)	-	-	-	-	-
	Earnings per equity share:	42,91,200	42,91,200	42,91,200	42,91,200	42,91,200
	Basic	5.39	6.61	2.71	4.66	0.68
	Diluted	5.39	6.61	2.71	4.66	0.68

**Notes:**

- The above results have been prepared as per Generally Accepted Accounting Principles in India, prescribed u/s section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable and in accordance with the recognition and measurement principles laid down in accounting Standard, as applicable, specified in Section 133 of the Companies Act, 2013 read with relevant rules framed thereunder or as specified by the Institute of Chartered Accountants of India, whichever is applicable.
- The above un-audited revised Standalone Financial Results of company for the half year ended 30th September, 2025 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 13th November, 2025
- Previous period figures have been re-grouped and re-classified wherever necessary.
- The Company has not adopted the Indian Accounting Standards (IND AS) in terms of Exemption available to the Companies Listed with EMERGE Platform of NSE
- The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earnings per share in accordance with the Accounting Standard 20 & EPS is not annualized
- As the Company's business activity falls within a single primary business segment, the disclosure requirements as per AS 17 "Segment Reporting" are not applicable.
- The Statutory Auditors of the Company have carried out an audit of the above Financial Results of the Company for the half year ended 30th September 2025 in terms of the Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Independent Auditor's Report thereon.

For SUNREST LIFESCIENCE LIMITED

*(Signature)*

Nikhilkumar Thakkar  
Managing Director  
DIN: 07962800

Date: 13.11.2025  
Place: Ahmedabad





SUNREST LIFESCIENCE LIMITED  
D-608 West Gate, Nr Brooklin Tower, YMCA Club, Nr SG Highway, Makarba, Jivraj Park, Ahmedabad,  
Ahmadabad City, Gujarat, India, 380051

CIN - L74999GJ2017PLC099606

Revised Stand Alone Statement of Assets and Liabilities as at 30-09-2025

Particulars	30/09/2025	31/03/2025
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholders' funds</b>		
Share capital	429.12	429.12
Reserves and surplus	1305.08	1189.40
Money received against share warrants	-	-
	1734.20	1618.52
Share application money pending allotment		
<b>Non-current liabilities</b>		
Long-term borrowings	543.25	408.28
Deferred tax liabilities (Net)	-	-
Other Long term liabilities	37.00	34.00
Long-term provisions	0.00	0.00
	580.25	442.28
<b>Current liabilities</b>		
Short-term borrowings	247.64	208.02
Trade payables		
Total outstanding dues of micro enterprises	342.44	358.62
Total outstanding dues of creditors other	645.49	781.79
Other current liabilities	12.63	13.62
Short-term provisions	54.31	92.87
	1302.52	1454.91
<b>TOTAL</b>	<b>3616.98</b>	<b>3515.71</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
<b>Property, Plant and Equipment and</b>		
Property, Plant and Equipment	126.69	131.87
Intangible assets	0.45	0.55
Capital work-in-progress	-	-
Intangible assets under development	-	-
	127.13	132.42
Non-current investments	551.98	551.98
Deferred tax assets (net)	2.60	2.38
Long-term loans and advances	-	-
Other non-current assets	3.07	2.55
	557.65	556.90
<b>Current assets</b>		
Current investments		
Inventories	945.45	678.51
Trade receivables	1689.45	1901.10
Cash and cash equivalents	27.97	27.90
Short-term loans and advances	258.39	176.91
Other current assets	10.92	41.97
	2932.19	2826.38
<b>TOTAL</b>	<b>3616.98</b>	<b>3515.71</b>

For SUNREST LIFESCIENCE LIMITED

Date: 13-11-2025  
Place: Ahmedabad

Nikhilkumar Thakkar  
Managing Director  
DIN:07962800



**SUNREST LIFESCIENCE LIMITED**

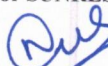
D-608 West Gate, Nr Brooklin Tower, YMCA Club, Nr SG Highway, Makarba, Jivraj Park, Ahmedabad, Ahmadabad City, Gujarat,  
India, 380051

CIN - L74999GJ2017PLC099606

**Revised Stand alone Statement of cash flow for the half year ended 30-09-2025**

Details	Period Ended 30-09-2025	Period Ended 31-03-2025
	Amt in ₹ in lakhs	Amt in ₹ in lakhs
<b>(A) Cash flow from operating activities</b>		
Net Profit before tax and extra ordinary items	150.00	260.84
Adjustment:		
Depreciation	09.15	09.02
Interest paid	17.80	30.19
Loss on sale of Property, plant & equipment	0.00	0.04
<b>Operating Profit before working capital changes</b>	<b>176.95</b>	<b>300.10</b>
(Increase)/Decrease in inventories	-266.94	-173.41
(Increase)/Decrease in trade receivables	211.64	-401.30
(Increase)/Decrease in Loans and Advances	-81.48	-311.74
(Increase)/Decrease in Non Current Assets	-0.53	0.00
(Increase)/Decrease in Current Assets	0.97	-0.47
Increase/(Decrease) in Long term liabilities	03.00	34.00
Increase/(Decrease) in Trade payables	-152.46	760.84
Increase/(Decrease) in current liabilities	-0.99	-24.35
Increase/(Decrease) in Provisions	-32.97	07.00
<b>Cash generated from operations</b>	<b>-142.81</b>	<b>190.67</b>
Taxes paid	-10.06	-48.07
<b>Net cash flow from operating activities</b>	<b>-152.87</b>	<b>142.59</b>
<b>(B) Cash flow from investing activities</b>		
Purchase of Property, Plant & Equipment	-03.86	-136.43
Purchase of investments	0.00	0.00
Sale of Property, Plant & Equipment	0.00	21.00
Proceeds from sale of Investments	0.00	01.65
<b>Net cash flow from investing activities</b>	<b>-03.86</b>	<b>-113.78</b>
<b>( C ) Cash flow from financing activities</b>		
Share capital received		
Borrowings received	174.60	0.33
Interest paid	-17.80	-30.19
Issue of new shares		
Redemption of share capital		
<b>Net cash flow from financing activities</b>	<b>156.80</b>	<b>-29.86</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	<b>0.07</b>	<b>-01.05</b>
Cash and cash equivalents at the beginning of the year	27.90	28.95
Cash and cash equivalents at the end of the year	27.97	27.90
The cash flow statement has been prepared under the Indirect method as set out in the AS-3 issued by the Institute of Chartered Accountants of India.		

**For SUNREST LIFESCIENCE LIMITED**

  
**Nikhilkumar Thakkar**  
Managing Director  
DIN:07962800



**Date: 13-11-2025**  
**Place: Ahmedabad**

**Madhusudan C. Mashruwala & Co.**  
**CHARTERED ACCOUNTANTS**

301-303, 'AKIK', OPP. LIONS HALL,  
MITHAKHALI, AHMEDABAD-380 006.  
PHONE : 26462430, 26467183

**INDEPENDENT AUDITORS REVIEW REPORT ON UN-AUDITED HALF YEARLY CONSOLIDATED FINANCIAL RESULTS OF SUNREST LIFESCIENCE LIMITED pursuant to the Regulation 33 of Securities & Exchange Board of India (Listing obligation & Disclosure Requirements) Regulations 2015 (as may be amended)**

To,

**Board of Directors**

**Sunrest Lifescience Limited**

**Ahmedabad**

**Report on the consolidated audited financial results**

**1. Introduction**

We have reviewed the accompanying revised Consolidated un-audited financial results of Sunrest Lifescience Limited [Formerly known as Sunrest Lifescience Private Limited] ("Parent") and its subsidiary (the Parent and subsidiaries together referred to as the Group) for the half year ended September, 30<sup>th</sup> 2025, which are included in the accompanying Statement of Consolidated Financial Results for the six months ended 30<sup>th</sup> September, 2025, the statement of cash flow for the half year ended September 30, 2025 and the statement of Assets and Liabilities on that date together with the notes thereon ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ('Listing 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 the report of the other auditors on separate un-audited financial statements of a subsidiary, the Statement:

a) includes the results of the following subsidiary

Sr. No.	Name of Entity	Relationship
1	Hetvi Lifesciences Private Limited	Subsidiary

b) the Statement, together with the notes thereon are presented in the format prescribed under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

c) the half yearly un-audited consolidated financial results for the half year ended September 30, 2025 as set out in the Statement gives a true and fair view in conformity with recognition and measurement principles laid down in applicable Accounting Standards prescribed under section 133 of Companies Act, 2013 (the "Act") read with Rule 7 of Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India, of the Group for the year ended 31<sup>st</sup> March 2025.





**Madhusudan C. Mashruwala & Co.**  
**CHARTERED ACCOUNTANTS**

301-303, 'AKIK', OPP. LIONS HALL,  
MITHAKHALI, AHMEDABAD-380 006.  
PHONE : 26462430, 26467183

2. 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 the Accounting standard 25, Interim Financial Reporting, prescribed under section 133 of the companies Act, 2013, and other accounting principles generally accepted in India and in compliance with regulation 33 of SEBI [Listing obligation and disclosure requirements) Regulation, 2015 ['Listing Regulations') our responsibility is to express a conclusion on the Statement based on our review

3. Scope of Review: We conducted our review 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 financial statements are free from material misstatement, A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. we have not performed an audit, and accordingly, we do not express an audit opinion.

4. Conclusion: Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Accounting Standards and other recognized 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.

**Other Matters:**

We did not audit the financial statements of a subsidiary included in the consolidated un-audited financial results. This financial statement have been prepared by other auditors whose report have been furnished to us by the management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based on the report of the other auditors and the procedures performed by us as stated in paragraph above.

The figures for consolidation are taken on time proportion basis for the purpose of profit and loss account and statement of cash flow for the year ended 31-03-2025

**For, Madhusudan C Mashruwala and Co.,**

**Chartered Accountants**

**FRN 105717W**

**Date:13-11-2025**

**Place: Ahmedabad**

*S. U. Mashruwala*

**Soham U. Mashruwala**

**Partner**

**Mem no.137995**

**UDIN:25137995BMKTBA6373**



Revised Statement of Consolidated Audited financial Results for the Six months and Financial Year ended on 30-09-2025

		in ₹ lakhs except share and equity share data					
Sr. No.	Particulars	Half year ended 30-09-2025	Half Year ended 31-03-2025	Half year ended 30-09-2024	Half year ended 30-09-2023	Year ended 31-03-2025	Year ended 31-03-2024
		Un-audited	Un-audited	Un-audited	Un-audited	Audited	Not applicable
1	Incomes						
	Revenue from operations	3,401.05	1802.38	1538.92		3341.30	
	Other income	0.04	0.39	0.06		0.45	
	<b>Total Income</b>	<b>3,401.09</b>	<b>1802.77</b>	<b>1538.98</b>		<b>3341.76</b>	
2	Expenses						
	Cost of materials consumed	1,475.55	23.52	0.00		23.52	
	Purchases of Stock-in-Trade	876.08	1140.50	1017.14		2157.64	
	Changes in inventories of finished goods						
	work-in-progress and Stock-in-Trade	(266.94)	-18.04	-155.37		-173.41	
	Employee benefits expense	354.03	237.22	249.11		486.33	
	Finance costs	71.85	18.89	11.69		30.58	
	Depreciation and amortization expense	68.24	8.28	1.22		9.50	
	Other expenses	617.42	207.47	337.78		545.25	
	<b>Total expenses</b>	<b>3,196.23</b>	<b>1617.84</b>	<b>1461.57</b>		<b>3079.41</b>	
3	Profit before exceptional and prior period items and tax	204.86	184.94	77.41		262.35	
4	Exceptional items	-	0.00	0.00		0.00	
5	Profit before Tax	204.86	184.94	77.41		262.35	
6	Tax expense:						
	Current tax	48.25	42.18	19.26		61.44	
	Deferred tax	14.14	-0.17	-0.01		-0.18	
	<b>Total Tax expense</b>	<b>62.39</b>	<b>42.01</b>	<b>19.25</b>		<b>61.27</b>	
8	Profit/(loss) for the period (5-7)	142.47	142.93	58.16		201.09	
9	Minority Interest-Share of Profit/Loss	69.11	0.53	0.00		0.53	
10	Profit/(loss) from discontinuing operations	-	0.00	0.00		0.00	
	Tax expense of discontinuing operations	-	0.00	0.00		0.00	
11	Profit/(loss) from Discontinuing operations (after tax) [9-10]	-	0.00	0.00		0.00	
12	Profit/(loss) for the period	73.36	142.40	58.16		200.56	
13	Paid up equity share capital (face value of Rs. 10/- each)	4291200.00	4291200.00	4291200.00		42,91,200.00	
	Earnings per equity share:						
	Basic	1.57	6.64	2.71		4.67	
	Diluted	1.57	6.64	2.71		4.67	

- Notes:**
- The above results have been prepared as per Generally Accepted Accounting Principles in India, prescribed u/s section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable and in accordance with the recognition and measurement principles laid down in accounting Standard, as applicable, specified in Section 133 of the Companies Act, 2013 read with relevant rules framed thereunder or as specified by the Institute of Chartered Accountants of India, whichever is applicable.
  - The above un-audited Consolidated Financial Results of company for the half year ended 30-09-2025, 31st March, 2025 and year ended 31st March, 2025 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 13th November, 2025
  - Previous year figures for year ended 31-03-2024 are not provided as financial year ended 31-03-2025 was the first year of consolidation
  - The creation of relation of holding & subsidiary company is on date 29-03-2025 and based on time proportion, the figures are consolidated for the year ended 31-03-2025
  - The Group has not adopted the Indian Accounting Standards (IND AS) in terms of Exemption available to the Companies Listed with EMERGE Platform of NSE
  - The figures stated for the half year ended 30-09-2024 are standalone figures as there was no holding-subsidiary relationship during the period ended on 30th September 2024.
  - As the Group's business activity falls within a single primary business segment, the disclosure requirements as per AS 17 "Segment Reporting" are not applicable.
  - The standalone results of the Company for the 6 months ended 30-09-2025 & 31st March 2025 are available and the key information of the financial result is stated below

Particulars	Half year ended 30-09-2025	Half year ended 31-03-2025	Half year ended 30-09-2024	Half year ended 30-09-2023	Year ended 31-03-2025	Year ended 31-03-2024
	Consolidated	Consolidated	Stand alone	Consolidated	Consolidated	Consolidated
Total Income from operations	3,401.09	1802.77	1538.98	0.00	3341.76	2948.39
Profit / (Loss) before Tax	142.47	142.93	77.41	0.00	201.09	59.27
Profit / (Loss) after Tax	73.36	142.40	58.16	0.00	200.56	22.57

9. Disclosure for consolidated financial statements in relation to consolidation of accounts of subsidiary

Name of the entity	Share in profit or loss		Share in profit or loss	
	As % of consolidated profit or loss	Amount In lakhs	As % of consolidated profit or loss	Amount In lakhs
Parent: Sunrest Lifescience Limited	As at 30-09-2025		As at 31-03-2025	
Indian Subsidiary				
A. Hetvi Lifesciences Private Limited	51.49%	13.79	51.49%	0.54
Foreign Subsidiary				
Null				
Minority Interest in all Subsidiaries (Investment as per Equities Method)				
Hetvi Lifesciences Private Limited	-	600.97	-	531.86

For **SUNREST LIFESCIENCE LIMITED**

**Nikhil Kumar Thakkar**  
Managing Director  
DIN: 07962800

Date: 13-11-2025  
Place: Ahmedabad



**SUNREST LIFESCIENCE LIMITED**  
D-608 West Gate, Nr Brooklin Tower, YMCA Club, Nr SG Highway, Makarba, Jivraj Park, Ahmedabad,  
Ahmadabad City, Gujarat, India, 380051

CIN - L74999GJ2017PLC099606

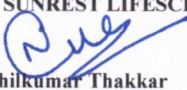
**Revised Statement of Consolidated Assets and Liabilities as at 30-09-2025**

Particulars	30-09-2025	31-03-2025	31-03-2024
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share capital	429.12	429.12	0.00
Reserves and surplus	1,275.33	1201.97	0.00
Money received against share warrants		0	-
	<b>1,704.45</b>	<b>1631.09</b>	<b>0.00</b>
Minority Interest	600.97	531.86	
Share application money pending allotment			
<b>Non-current liabilities</b>			
Long-term borrowings	1,049.73	573.31	0.00
Deferred tax liabilities (Net)			-
Other Long term liabilities	37.00	34	-
Long-term provisions			-
	<b>1,086.73</b>	<b>607.31</b>	<b>0.00</b>
<b>Current liabilities</b>			
Short-term borrowings	519.08	631.73	0.00
Trade payables			
Total outstanding dues of micro enterprises	35.29	45.84	0.00
Total outstanding dues of creditors other	1,487.35	2247.57	0.00
Other current liabilities	557.59	37.06	0.00
Short-term provisions	83.17	132.5	0.00
	<b>2,682.48</b>	<b>3094.7</b>	<b>0.00</b>
<b>TOTAL</b>	<b>6,074.63</b>	<b>5864.96</b>	<b>0.00</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
<b>Property, Plant and Equipment and</b>			
Property, Plant and Equipment	820.14	435.56	0.00
Intangible assets	0.66	0.83	0.00
Capital work-in-progress			-
Intangible assets under development			-
	<b>820.8</b>	<b>436.39</b>	<b>0.00</b>
Non-current investments			0.00
Deferred tax assets (net)	26.43	40.57	0.00
Long-term loans and advances			0.00
Other non-current assets	164.07	28.84	0.00
	<b>1011.30</b>	<b>505.80</b>	<b>0.00</b>
<b>Current assets</b>			
Current investments			
Inventories	1,229.33	962.39	0.00
Trade receivables	2,933.33	3636.52	0.00
Cash and cash equivalents	99.48	173.83	0.00
Short-term loans and advances	788.49	500.19	0.00
Other current assets	12.70	86.23	0.00
	<b>5,063.33</b>	<b>5359.16</b>	<b>0.00</b>
<b>TOTAL</b>	<b>6,074.63</b>	<b>5864.96</b>	<b>0.00</b>

The previous figures for year ended 31-03-2024 are not furnished as the holding subsidiary relation is created on 29th March 2025 and this is the first year of consolidation

**For SUNREST LIFESCIENCE LIMITED**

**Date: 13-11-2025**  
**Place: Ahmedabad**

  
**Nikhilkumar Thakkar**  
**Managing Director**  
**DIN:07962800**





SUNREST LIFESCIENCE LIMITED  
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Gujarat, India, 380051  
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Revised Statement of Consolidated cash flow for the year ended 30-09-2025

Details	Period Ended 30-09-2025	Period Ended 31-03-2025	Period Ended 31-03-2024
	Amt in ₹ in lakhs	Amt in ₹ in lakhs	Amt in ₹ in lakhs
<b>(A) Cash flow from operating activities</b>			
Net Profit before tax and extra ordinary items	204.86	262.32	0.00
Adjustment:			0.00
Depreciation	68.24	9.50	0.00
Interest paid	71.85	30.07	0.00
Loss on sale of Property, plant & equipment		0.04	0.00
Interest Income		0.35	0.00
<b>Operating Profit before working capital changes</b>	<b>344.95</b>	<b>302.28</b>	<b>0.00</b>
			0.00
(Increase)/Decrease in inventories	(266.94)	-172.61	0.00
(Increase)/Decrease in trade receivables	703.19	-411.45	0.00
(Increase)/Decrease in Loans and Advances	(288.30)	-313.11	0.00
(Increase)/Decrease in Non Current Assets	(135.23)	0	0.00
(Increase)/Decrease in Current Assets	73.53	0.37	0.00
Increase/(Decrease) in Long term liabilities	3.00	34	0.00
Increase/(Decrease) in Trade payables	(770.77)	917.65	0.00
Increase/(Decrease) in current liabilities	520.53	-24.22	0.00
Increase/(Decrease) in Provisions	(17.81)	7.24	0.00
			0.00
<b>Cash generated from operations</b>	<b>166.15</b>	<b>340.15</b>	<b>0.00</b>
Taxes paid	(79.78)	-48.07	0.00
			0.00
<b>Net cash flow from operating activities</b>	<b>86.37</b>	<b>292.08</b>	<b>0.00</b>
			0.00
<b>(B) Cash flow from investing activities</b>			0.00
Purchase of Property, Plant & Equipment	(452.64)	-137.15	0.00
Purchase of investments	-	0	0.00
Sale of Property, Plant & Equipment	-	21	0.00
Proceeds from sale of Investments	-	1.65	0.00
			0.00
<b>Net cash flow from investing activities</b>	<b>-452.64</b>	<b>-114.50</b>	<b>0.00</b>
<b>(C) Cash flow from financing activities</b>			0.00
Share capital received			0.00
Borrowings received	363.77	3.81	0.00
Borrowings repaid		-6.11	0.00
Interest Income		0.12	0.00
Interest paid	(71.85)	-30.54	0.00
Issue of new shares			0.00
Redemption of share capital			0.00
<b>Net cash flow from financing activities</b>	<b>291.92</b>	<b>-32.72</b>	<b>0.00</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	<b>(74.35)</b>	<b>144.86</b>	<b>0.00</b>
Cash and cash equivalents at the beginning of the year	173.83	28.97	0.00
Cash and cash equivalents at the end of the year	99.48	173.83	0.00
The cash flow statement has been prepared under the Indirect method as set out in the AS-3 issued by the Institute of			
The previous figures for year ended 31-03-2024 are not furnished as the holding subsidiary relation is created on 29th March 2025 and this is the first year of consolidation			

For SUNREST LIFESCIENCE LIMITED

  
**Nikhilkumar Thakkar**  
 Managing Director  
 DIN: 07962800

Date: 13-11-2025  
Place: Ahmedabad

