

Date: 29.05.2026

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

Sub: Outcome of Board Meeting under Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Scrip Code: SUNREST

ISIN: INE0PLZ01012

Dear Sir/Ma'am,

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 wish to inform you that a meeting of the Board of Directors of **SUNREST LIFESCIENCE LIMITED** was held today i.e. **29th May, 2026** commenced at **11:00 A.M.** and concluded at 7:15 P.M. The meeting inter alia transacted following business.

The board of directors has approved the following resolution.

1. To Considered and approved Standalone and Consolidated Audited Financial Results of the company for the half year and year ended **31st March, 2026**.
2. Appointment of **M/S. VRCA & ASSOCIATES**, Firm Registration No. **104727W** as Internal Auditor of the Company for the Financial Year 2026-27, pursuant to the recommendation of the Audit Committee.

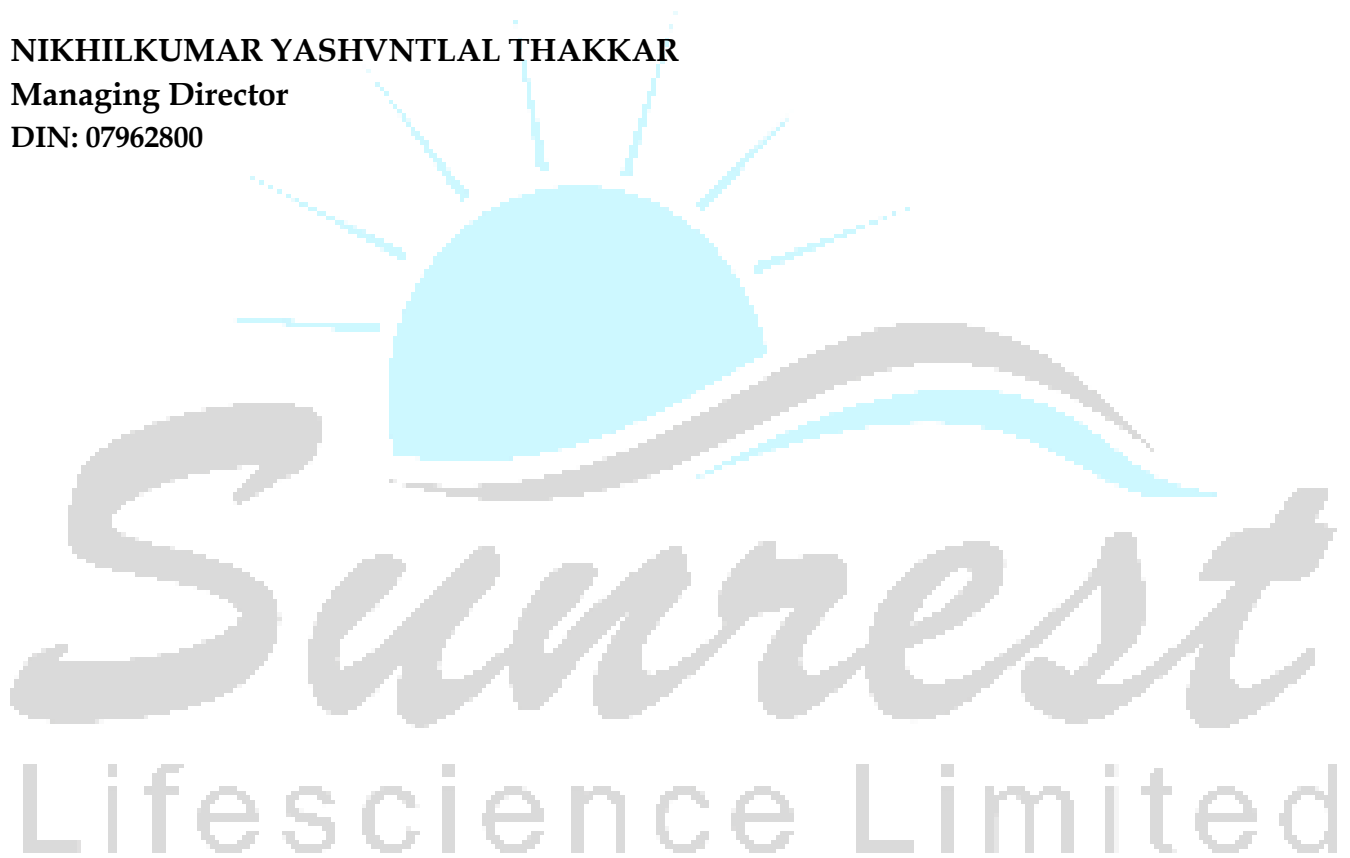
The relevant details required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 ("SEBI Master Circular") is enclosed herewith as Annexure - 1.

You are requested to take the same on your record.

Thanking You,

Yours Faithfully,
For, SUNREST LIFESCIENCE LIMITED

NIKHILKUMAR YASHVNTLAL THAKKAR
Managing Director
DIN: 07962800



Date: 29.05.2026

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

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Scrip Code: SUNREST

ISIN: INE0PLZ01012

Dear Sir/Ma'am,

In compliance of the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that **Madhusudan C Mashruwala & Co (FRN: 105717W)** Chartered Accountants, Statutory Auditor of the Company, have issued an Audit Reports with Unmodified opinion on the **Standalone and Consolidated Audited Financial** Results of the company for the half year and year ended **31st March, 2026**.

Kindly take on your record and oblige us.

Thanking You

Yours Faithfully,

For, SUNREST LIFESCIENCE LIMITED

NIKHILKUMAR YASHVNTLAL THAKKAR

Managing Director

DIN: 07962800

Annexure - 1

Disclosure as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular

Sr. No.	Particular	M/S VRCA & ASSOCIATES (Internal Auditors)
1.	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Appointment of M/s VRCA & ASSOCIATES as Internal Auditor of the Company
2.	Date of appointment/ reappointment / cessation (as applicable) & term of appointment / re-appointment	Date of Appointment - 29th May, 2026 Term of appointment - Financial Year 2026 - 27
3.	Brief profile (in case of appointment)	M/S VRCA & ASSOCIATES is a firm of Chartered Accountants. Over the years, the firm has been rendering a wide range of professional services including Audit & Assurance, Taxation, Regulatory Advisory & Compliance, Finance Process Outsourcing, and Secretarial Support Services.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

To,

Board of Directors

Sunrest Lifescience Limited

Ahmedabad

Report on the standalone audited financial results

Opinion

We have audited the accompanying standalone financial results of Sunrest Lifescience Limited [Formerly known as Sunrest Lifescience Private Limited] for the year ended March 31st 2026, 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, the aforesaid standalone annual financial results:

a. Are presented in accordance with the requirements of Regulations 33 and 52 read with Regulation 63(2) of the Listing Regulations in this regard, and

b. 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 net profit and other financial information for the half year ended 31st March' 2026 as well as the results for the year ended on 31st March 2026.

Basis for opinion

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

Management's and Board of Director's Responsibility for the Standalone Annual Financials Results

These Standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit /loss and other financial information in accordance with the Accounting Standards prescribed under Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 read with Regulation 63(2) 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 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the standalone annual financial results, the Management and the Board of Directors are 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

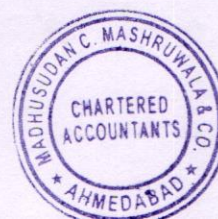
Our objectives are to obtain reasonable assurance about whether the standalone annual financial results for the year ended March 31, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is 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 standalone annual financial results. As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, 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 Companies Act, 2013, 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 financial statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.



Madhusudan C. Mashruwala & Co.
CHARTERED ACCOUNTANTS

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

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:

The standalone annual financial result includes the results for the half year ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published un-audited year to date figures for the half year ended 30th September 2025 of the current financial year which are subject to limited review by us.

For, Madhusudan C Mashruwala and Co.

Chartered Accountants

FRN 105717W

Date: 29-05-2026

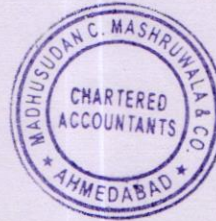
Place: Ahmedabad

Soham U. Mashruwala

Partner

Mem no.137995

UDIN: 26137995AMVIQV9061



SUNREST LIFESCENCE LIMITED
FF-41 AJAY TENAMENT-6 NEAR CANAL NEAR RITANAGAR BUS STAND VASTRAL ROAD Ahmedabad GJ 382415
CIN - L74999GJ2017PLC099606

Statement of Standalone Audited financial Results for the Six months and Financial Year ended on 31-03-2026

in ₹ lakhs except share and equity share data

Sr. No.	Particulars	Half year ended 31-03-	Half year ended 30-	Half year ended 30-	Year ended 31-03-2026	Year ended 31-03-
		2026	09-2025	09-2024	Audited	2025
			Un-Audited	Audited	Audited	Audited
1	Incomes					
	Revenue from operations	1919.13	1406.92	1538.92	3326.05	3312.24
	Other income	0.28	0.04	0.06	0.32	0.05
	Total Income	1919.41	1406.97	1538.98	3326.37	3312.29
2	Expenses					
	Purchases of Stock-in-Trade	1226.98	876.08	1017.14	2103.06	2157.64
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-144.56	-266.94	-155.37	-411.49	-173.41
	Employee benefits expense	297.57	273.23	249.11	570.80	485.10
	Finance costs	33.33	17.80	11.69	51.13	30.19
	Depreciation and amortization expense	14.26	9.15	1.22	23.40	9.02
	Other expenses	233.79	347.65	337.78	581.44	542.90
	Total expenses	1661.38	1256.96	1461.57	2918.34	3051.45
3	Profit before exceptional and prior period items and tax	258.03	150.00	77.41	408.03	260.84
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit before Tax	258.03	150.00	77.41	408.03	260.84
6	Tax expense:					
	Current tax	64.79	34.54	19.26	99.33	61.04
	Deferred tax	0.06	-0.22	-0.01	-0.16	-0.18
7	Total Tax expense	64.85	34.32	19.25	99.17	60.86
8	Profit/(loss) for the period (5-7)	193.18	115.68	58.16	308.86	199.98
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	193.18	115.68	58.16	308.86	199.98
13	Paid up equity share capital (face value of Rs. 10/- each)	-	-	-	-	-
	Earnings per equity share:	21,45,600	21,45,600	21,45,600	42,91,200	42,91,200
	Basic	9.00	5.39	2.71	7.20	4.66
	Diluted	9.00	5.39	2.71	7.20	4.66

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 audited Standalone Financial Results of company for the half year ended 31st March, 2026 and year ended 31st March, 2026 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 29th May 2026
- 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 31st March, 2026 and year ended 31st March, 2026 in terms of the Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Independent Auditor's Report thereon.

For SUNREST LIFESCENCE LIMITED

Date: 29-05-2026
Place: Ahmedabad

Managing Director

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

CIN - L74999GJ2017PLC099606

Stand Alone Statement of Assets and Liabilities as at 31-03-2026

Particulars	31-03-2026	31-03-2025
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	429.12	429.12
Reserves and surplus	1498.26	1189.40
Money received against share warrants	-	-
	1927.38	1618.52
Share application money pending allotment		
Non-current liabilities		
Long-term borrowings	749.20	408.28
Deferred tax liabilities (Net)	-	-
Other Long term liabilities	37.00	34.00
Long-term provisions	-	-
	786.20	442.28
Current liabilities		
Short-term borrowings	167.63	208.02
Trade payables		
Total outstanding dues of micro enterprises	327.08	358.62
Total outstanding dues of creditors other	772.64	781.79
Other current liabilities	22.29	13.62
Short-term provisions	131.92	92.87
	1421.56	1454.91
TOTAL	4135.14	3515.71
ASSETS		
Non-current assets		
Property, Plant and Equipment and		
Property, Plant and Equipment	266.79	131.87
Intangible assets	0.34	0.55
Capital work-in-progress	-	-
Intangible assets under development	-	-
	267.13	132.42
Non-current investments	551.98	551.98
Deferred tax assets (net)	2.54	2.38
Long-term loans and advances	-	-
Other non-current assets	3.07	2.55
	824.72	689.32
Current assets		
Current investments		
Inventories	1090.01	678.51
Trade receivables	1861.09	1901.10
Cash and cash equivalents	51.19	27.90
Short-term loans and advances	277.25	176.91
Other current assets	30.88	41.97
	3310.42	2826.38
TOTAL	4135.14	3515.71

For SUNREST LIFESCIENCE LIMITED

Date: 29-05-2026
Place: Ahmedabad

Managing Director

SUNREST LIFESCIENCE LIMITED
FF-41 AJAY TENAMENT-6 NEAR CANAL NEAR RITANAGAR BUS STAND VASTRAL ROAD Ahmedabad GJ 382415
CIN - L74999GJ2017PLC099606

Stand alone Statement of cash flow for the year ended 31-03-2026

Details	Period Ended 31-03-2026	Period Ended 31-03-2025
	Amt in ₹ in lakhs	Amt in ₹ in lakhs
(A) Cash flow from operating activities		
Net Profit before tax and extra ordinary items	408.03	260.84
Adjustment:		
Depreciation	23.40	09.02
Interest paid	51.13	30.19
Loss on sale of Property, plant & equipment		0.04
Other Adjustments		0.01
Operating Profit before working capital changes	482.57	300.10
(Increase)/Decrease in inventories	-411.49	-173.41
(Increase)/Decrease in trade receivables	40.01	-401.30
(Increase)/Decrease in Loans and Advances	-100.35	-311.74
(Increase)/Decrease in Non Current Assets	-0.53	0.00
(Increase)/Decrease in Current Assets	01.60	-0.47
Increase/(Decrease) in Long term liabilities	03.00	34.00
Increase/(Decrease) in Trade payables	-40.68	760.84
Increase/(Decrease) in current liabilities	08.67	-24.35
Increase/(Decrease) in Provisions	04.87	07.00
Cash generated from operations	-12.34	190.67
Taxes paid	-55.66	-48.07
Net cash flow from operating activities	-67.99	142.60
(B) Cash flow from investing activities		
Purchase of Property, Plant & Equipment	-158.11	-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
Net cash flow from investing activities	-158.11	-113.78
(C) Cash flow from financing activities		
Share capital received		
Borrowings received	300.53	0.33
Interest paid	-51.13	-30.19
Issue of new shares		
Redemption of share capital		
Net cash flow from financing activities	249.40	-29.86
Net increase/(decrease) in cash & cash equivalents	23.29	-01.05
Cash and cash equivalents at the beginning of the year	27.90	28.95
Cash and cash equivalents at the end of the year	51.19	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

Date: 29-05-2026
Place: Ahmedabad

Managing Director

To,

Board of Directors

Sunrest Lifescience Limited

Ahmedabad

Report on the consolidated audited financial results

Opinion

We have audited the accompanying Consolidated 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 year ended March 31st 2026, which are included in the accompanying Statement of Consolidated Financial Results for the quarter and year ended March 31, 2026, the statement of cash flow for the year ended March 31, 2026 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, the aforesaid standalone annual financial results:

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 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 annual audited consolidated financial results for the year ended March 31, 2026 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 31st March 2026.

Basis for opinion

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



Management's and Board of Director's Responsibility for the Consolidated Annual Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been compiled from the audited consolidated financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group 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, 2015 and SECC Regulations. 4. The respective Boards 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 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 respective financial results that give a 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 this Consolidated Financial Results by the Directors of the Company, as aforesaid. In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Boards of Directors either intend to liquidate their respective entities or to cease operations, or have no realistic alternative but to do so. The respective Boards of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the Consolidated annual financial results for the year ended March 31, 2026 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 standalone annual financial results. As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, 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 Companies Act, 2013, 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 financial statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 Matters:

We did not audit the financial statements of a subsidiary included in the consolidated audited financial results. This financial statement have been audited 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.

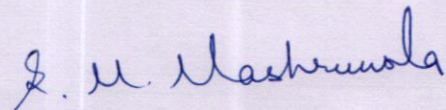
The financial year 2024-25 being the first year of consolidation and the control date is 29th March 2025 the figures for consolidation are taken on time proportion basis for the purpose of profit and loss account and statement of cash flow for the financial year 2024-25.

Our opinion is not modified in respect of above matters

For, Madhusudan C Mashruwala and Co.,

Chartered Accountants

FRN 105717W



Date: 29-05-2026

Place: Ahmedabad

Soham U. Mashruwala

Partner

Mem no.137995

UDIN: 26137995AYUDWH5226



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

Statement of Consolidated Assets and Liabilities as at 31-03-2026

Particulars	31/03/2026	31/03/2025
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	429.12	429.12
Reserves and surplus	1613.61	1201.97
Money received against share warrants	0.00	0
	2042.73	1631.09
Minority Interest	919.67	531.86
Share application money pending allotment		
Non-current liabilities		
Long-term borrowings	1195.73	573.31
Deferred tax liabilities (Net)		
Other Long term liabilities	37.00	34
Long-term provisions		
	1232.73	607.31
Current liabilities		
Short-term borrowings	550.12	631.73
Trade payables		
Total outstanding dues of micro enterprises	02.48	45.84
Total outstanding dues of creditors other	2099.58	2247.57
Other current liabilities	24.11	37.06
Short-term provisions	270.00	132.5
	2946.28	3094.7
TOTAL	7141.41	5864.96
ASSETS		
Non-current assets		
Property, Plant and Equipment and		
Property, Plant and Equipment	845.97	435.56
Intangible assets	08.87	0.83
Capital work-in-progress		
Intangible assets under development		
	854.84	436.39
Non-current investments		
Deferred tax assets (net)	36.51	40.57
Long-term loans and advances		
Other non-current assets	03.07	28.84
	894.42	505.80
Current assets		
Current investments		
Inventories	1705.98	962.39
Trade receivables	3246.33	3636.52
Cash and cash equivalents	276.46	173.83
Short-term loans and advances	987.34	500.19
Other current assets	30.88	86.23
	6246.99	5359.16
TOTAL	7141.41	5864.96

Previous year figures are regrouped wherever required

For SUNREST LIFESCIENCE LIMITED

Date: 29-05-2026
Place: Ahmedabad

Managing Director

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

Statement of Consolidated cash flow for the year ended 31-03-2026

Details	Period Ended 31-03-2026	Period Ended 31-03-2025
	Amt in ₹ in lakhs	Amt in ₹ in lakhs
(A) Cash flow from operating activities		
Net Profit before tax and extra ordinary items	1010.32	262.32
Adjustment:		
Depreciation	119.23	9.50
Interest paid	141.84	30.07
Loss on sale of Property, plant & equipment	-214.64	0.04
Interest Income		0.35
Operating Profit before working capital changes	1056.76	302.28
(Increase)/Decrease in inventories	-743.59	-172.61
(Increase)/Decrease in trade receivables	390.19	-411.45
(Increase)/Decrease in Loans and Advances	-487.14	-313.11
(Increase)/Decrease in Non Current Assets	25.77	0
(Increase)/Decrease in Current Assets	45.86	0.37
Increase/(Decrease) in Long term liabilities	3.00	34
Increase/(Decrease) in Trade payables	-191.36	917.65
Increase/(Decrease) in current liabilities	-12.95	-24.22
Increase/(Decrease) in Provisions	60.46	7.24
Cash generated from operations	146.99	340.15
Taxes paid	-152.00	-48.07
Net cash flow from operating activities	-5.00	292.08
(B) Cash flow from investing activities		
Purchase of Property, Plant & Equipment	-751.82	-137.15
Sale of Property, Plant & Equipment	480.91	21
Fixed deposits	-20.44	
Proceeds from sale of Investments		1.65
Net cash flow from investing activities	-291.35	-114.50
(C) Cash flow from financing activities		
Borrowings received	540.82	3.81
Borrowings repaid		-6.11
Interest Income		0.12
Interest paid	-141.84	-30.54
Net cash flow from financing activities	398.98	-32.72
Net increase/(decrease) in cash & cash equivalents	102.63	144.86
Cash and cash equivalents at the beginning of the year	173.83	28.97
Cash and cash equivalents at the end of the year	276.46	173.83
The cash flow statement has been prepared under the Indirect method as set out in the AS-3 issued by the Institute of Chartered		
Previous year figures are regrouped wherever required		

For SUNREST LIFESCIENCE LIMITED

Date: 29-05-2026
Place: Ahmedabad

Managing Director

Statement of Consolidated Audited financial Results for the Six months and Financial Year ended on 31-03-2026

in ₹ lakhs except share and equity share data

Sr. No.	Particulars	Half Year ended 31-03-2026	Half year ended 30-09-2025	Half year ended 30-09-2024	Year ended 31-03-2026	Year ended 31-03-2025
		Audited	Un-Audited	Audited	Audited	Audited
1	Incomes					
	Revenue from operations	3682.24	3401.05	1538.92	7083.29	3341.30
	Other income	250.64	0.04	0.06	250.68	0.45
	Total Income	3932.88	3401.09	1538.98	7333.97	3341.76
2	Expenses					
	Cost of materials consumed	1555.29	1475.55	0.00	3030.84	23.52
	Purchases of Stock-in-Trade	929.92	876.08	1017.14	1806.00	2157.64
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-144.55	-266.94	-155.37	-411.49	-173.41
	Employee benefits expense	407.05	354.03	249.11	761.08	486.33
	Finance costs	69.99	71.85	11.69	141.84	30.58
	Depreciation and amortization expense	50.99	68.24	1.22	119.23	9.50
	Other expenses	258.72	617.42	337.78	876.14	545.25
	Total expenses	3127.42	3196.23	1461.57	6323.65	3079.41
3	Profit before exceptional and prior period items and tax	805.47	204.86	77.41	1010.32	262.35
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit before Tax	805.47	204.86	77.41	1010.32	262.35
6	Tax expense:					
	Current tax	158.56	48.25	19.26	206.81	61.44
	Deferred tax	-10.07	14.14	-0.01	4.07	-0.18
7	Total Tax expense	148.49	62.39	19.25	210.88	61.27
8	Profit/(loss) for the period (5-7)	656.98	142.47	58.16	799.44	201.09
	Minority Interest-Share of Profit/Loss	318.70	69.11	0.00	387.81	0.53
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	338.28	73.36	58.16	411.63	200.56
13	Paid up equity share capital (face value of Rs. 10/- each)	42,912,000.00	42,912,000.00	2,145,600.00	4,291,200.00	4,291,200.00
	Earnings per equity share:					
	Basic	0.79	0.17	2.71	9.59	4.67
	Diluted	0.79	0.17	2.71	9.59	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 audited Consolidated Financial Results of company for the half year ended 31st March, 2026 and year ended 31st March, 2026 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 29th May 2026
- Previous year figures are regrouped wherever necessary
- The creation of relation of holding & subsidiary company is on date 29-03-2025 and based on time proportion, the figures are consolidated
- 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 31st March 2026 are available and the key information of the financial result is stated below

Particulars	Half year ended 31-03-2026	Half year ended 30-09-2025	Half year ended 30-09-2024	Year ended 31-03-2026	Year ended 31-03-2025
Total Income from operations	1,919.41	1406.97	1538.98	3326.37	3312.29
Profit / (Loss) before Tax	258.03	150.00	77.41	408.03	260.84
Profit / (Loss) after Tax	193.18	115.68	58.16	308.86	199.98

10. The Statutory Auditors of the Company have carried out an audit of the above Financial Results of the Company for the half year ended 31st March, 2026 and year ended 31st March, 2026 in terms of the Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Independent Auditor's Report thereon.

For SUNREST LIFESCENCE LIMITED

Date: 29-05-2026
Place: Ahmedabad

Managing Director