

SHL/SEC/2024

February 14, 2024

The Bombay Stock Exchange Limited
Listing Department,
1st Floor, New Trading Ring,
Rotunda Building,
Phiroze JeeJeeBhoy Towers, Dalal Street, Fort
Mumbai – 400 001.
Company Code: 537253

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

Dear Sir,

Sub. : **Outcome of the 257th Board Meeting held on 14.02.2024**

Pursuant to Regulation 30 of the SEBI (LODR) Regulations, 2015, we are pleased to inform that, the Board of Directors of the Company at their Board Meeting held today on Wednesday, February 14, 2024, inter-alia has approved the following:

1. Approved Un-audited Financial Results (Standalone & consolidated) for the 3rd quarter/nine months ended on December 31, 2023 of the financial year 2023-24 and noted Limited Review Report on the same. (Copy enclosed)

The said Board Meeting of the Company was started at **04:20 p.m.** and concluded at **6. 05 p.m.**

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 & Compliance Officer
FCS-7736
Encl a/a



**SUNIL HEALTHCARE LIMITED**

Registered Office
38E/252-A, Vijay Tower, Shahpurjat
New Delhi-110049

Email: info@sunilhealthcare.com; website: www.sunilhealthcare.com

CIN : L24302DL1973PLC189662

STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2023

		Standalone					Year Ended Standalone	Consolidated					Rs. in Lakhs
		Quarter ended		Nine Months Ended		Quarter ended			Nine Months Ended		Year Ended Consolidated		
		31st December 2023	30th September 2023	31st December 2022	31st December 2023	31st December 2022		31st March 2023	31st December 2023	30th September 2023	31st December 2022	31st December 2023	31st December 2022
Particulars		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	2,266.86	2,357.65	2,566.09	6,837.74	9,152.22	11,182.95	2,266.84	2,370.16	2,518.40	6,887.95	8,923.05	11,049.10
2	Other Income	297.48	33.14	23.81	412.22	114.97	162.92	313.07	21.97	85.03	453.85	353.94	449.64
3	Total Income (1+2)	2,564.34	2,390.79	2,589.90	7,249.96	9,267.19	11,345.87	2,579.91	2,392.13	2,603.43	7,341.80	9,276.99	11,498.74
4	Expenses												
a)	Cost of Materials consumed	1,225.05	1,229.73	1,177.90	3,677.96	3,792.99	4,984.14	1,225.05	1,229.73	1,177.90	3,677.96	3,792.99	4,984.14
b)	Purchase of Stock-in-trade	-	0.94	3.52	0.94	5.11	16.83	-	0.94	3.52	0.94	5.11	16.83
b)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	149.67	(18.91)	(28.80)	40.80	(246.90)	(327.71)	147.15	(27.40)	(7.76)	46.82	(272.87)	(279.67)
c)	Employees benefit expenses	331.75	333.81	357.13	990.01	1,166.64	1,477.71	331.75	333.81	357.13	990.01	1,166.64	1,477.71
d)	Finance Costs	143.81	131.25	107.46	401.70	299.38	416.75	143.81	131.25	107.46	401.70	299.38	416.75
e)	Depreciation and amortisation	145.41	159.26	167.28	465.45	501.20	701.00	145.46	159.31	167.33	465.60	501.33	701.18
f)	Other Expenses	624.57	693.27	755.08	1,966.18	2,773.28	3,101.29	625.80	710.62	786.59	2,030.90	2,887.18	3,233.47
	Total Expenses	2,620.26	2,529.35	2,539.57	7,543.04	8,291.70	10,370.01	2,619.02	2,538.26	2,592.17	7,613.93	8,379.76	10,550.41
5	Profit before tax (3-4)	(55.92)	(138.56)	50.33	(293.08)	975.49	975.86	(39.11)	(146.13)	11.26	(272.13)	897.23	948.33
6	Tax Expenses (Net)	(19.11)	(36.55)	18.87	(78.65)	272.38	278.17	(19.11)	(36.24)	19.20	(78.07)	274.02	280.12
a)	Current Tax	-	-	8.97	-	174.67	167.49	-	0.31	9.30	0.58	176.31	169.44
i)	Current Tax	-	-	8.97	-	174.67	167.49	-	0.31	9.30	0.58	176.31	169.44
ii)	Tax for Earlier Period	9.30	-	-	9.30	-	-	9.30	-	-	9.30	-	-
b)	Deferred Tax Charged/(Credit)	(28.41)	(36.55)	9.90	(87.95)	97.71	110.68	(28.41)	(36.55)	9.90	(87.95)	97.71	110.68
7	Profit/(loss) after tax	(36.81)	(102.01)	31.46	(214.43)	703.11	697.69	(20.00)	(109.89)	(7.94)	(194.06)	623.21	668.21
8	Other Comprehensive Income (OCI)	-	-	-	-	-	(4.11)	(12.80)	2.29	(16.90)	(30.77)	(36.64)	(64.01)
	Items that will not be reclassified to Profit or Loss (net of tax)	-	-	-	-	-	(4.11)	-	-	-	-	-	(4.11)
	Items that will be reclassified to Profit or Loss (net of tax)	-	-	-	-	-	-	(12.80)	2.29	(16.90)	(30.77)	(36.64)	(59.90)
9	Total Comprehensive Income	(36.81)	(102.01)	31.46	(214.43)	703.11	693.58	(32.80)	(107.60)	(24.84)	(224.83)	586.57	604.20
10	Paid-up equity share capital (Face value per share Rs.10/-)	1,025.48	1,025.48	1,025.48	1,025.48	1,025.48	1,025.48	1,025.48	1,025.48	1,025.48	1,025.48	1,025.48	1,025.48
11	Other Equity	-	-	-	-	-	5,147.07	-	-	-	-	-	4,574.21
12	Earning per share of Rs.10/- each(not annualised)												
(a)	Basic (Rs.)	(0.36)	(0.99)	0.31	(2.09)	6.86	6.80	(0.20)	(1.07)	(0.08)	(1.89)	6.08	6.52
(b)	Diluted (Rs.)	(0.36)	(0.99)	0.31	(2.09)	6.86	6.80	(0.20)	(1.07)	(0.08)	(1.89)	6.08	6.52

- These financials results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) prescribed u/s 133 of the companies act, 2013 and other recognised accounting practises and policies to the extent applicable.
- 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.
- Other income includes Rs. 281.39 Lakhs received on maturity/surrender of Keyman insurance policy.
- The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on February 14, 2024.

Place: NEW DELHI
Date: 14/02/2024

SUNIL HEALTHCARE LIMITED
38E/252A,
Vijay Tower
Shahpurjat
New Delhi- 110049

Rakesh Mohan
Independent Director
DIN: 07352915

**Independent Auditor's Review Report on Quarterly and nine months ended
Standalone Unaudited 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

We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of Sunil Healthcare Limited ("the Company") for the quarter and nine months ended December 31, 2023. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results read with notes therein, prepared in all material respects in accordance with 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Noida (Delhi-NCR)
Date: February 14, 2024



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


Bimal Kumar Sipani
Partner

Membership No. 088926
UDIN: 24088926BKELUI8482

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

To Board of Directors of Sunil Healthcare Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of Sunil Healthcare Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and nine months ended December 31, 2023, ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of the following entities
 - a. Sunil Healthcare Mexico SA De CV (Incorporated in Mexico)
 - b. Sunil Healthcare North America LLC (Incorporated in USA)



5. Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement read with notes therein, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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.
6. The consolidated unaudited financial results include the interim financial results of two foreign subsidiaries whose financial statements are not required to review according to the law of respective countries and whose financial results reflect total revenue from operation of Rs. (0.02 Lakhs) and Rs. 34.64 Lakhs, profit after tax of Rs. 14.30 Lakhs and (Rs. 12.39 Lakhs) and total comprehensive income of Rs. 1.51 Lakhs and (Rs. 43.86 Lakhs) for the quarter and nine months ended December 31, 2023 respectively as considered in the Statement. According to the information and explanations given to us by the management, these Interim financial results are not material to the Group.

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

Place: Noida (Delhi-NCR)
Date: February 14, 2024



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

Bimal Kumar Sipani
Partner

Membership No. 088926
UDIN: 24088926BKELUJ4949