SANJIVANI PARANTERAL LIMITED
205, P. N. Kothari Industrial Estate, L.B.S. Marg, Bhandup (W), Mumbai - 400 078, Maharashtra

Date: 27th May, 2025

To,
The Corporate Relations Department,
BSE Limited, 25th Floor, Phiroze
Jeejeebhoy Towers, Dalal Street,
Mumbai - 400 001.
Scrip Code: 531569

Sub.: Outcome of Board Meeting held to approve Audited Financial Results (Standalone and Consolidated) for the Quarter and Financial Year Ended 31st March, 2025.

Dear Sir/Madam,

We wish to inform you that the Board of Directors **('the Board')** of the Company at their meeting held today, inter alia approved the Audited Financial Results for Quarter and Financial Year Ended 31st March, 2025.

In compliance with Regulation 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we are enclosing herewith a copy of the Audit Report along with the Audited Financial Results for Quarter and Financial Year Ended 31st March, 2025.

The meeting of the Board commenced at 10:00 A.M. and concluded at 12:30 P.M

Kindly take the above on record.

Thanking You,
Yours Faithfully,

For Sanjivani Paranteral Limited

RAVIKUMAR VENKATRAMALU BOGHAM
Digitally signed by RAVIKUMAR VENKATRAMALU BOGHAM
Date: 2025.05.27 12:32:18 +05'30'

Ravikumar Bogham
Company Secretary cum Compliance Officer

SANJIVANI PARANTERAL LIMITED

REGD OFFICE : 205,P.N. KOTHARI INDL.ESTATE,L.B.S.MARG,BHANDUP (W), MUMBAI - 400 078
TEL NO. 022 20812600 Email ID: info@sanjivani.co.in
CIN: L24300MH1994PLC081752

STANDALONE AUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31ST MARCH'2025

Rs. In Lacs (Except earning per share)

SR. NO.	PARTICULARS	QUARTER ENDED ON			YEAR ENDEDN ON	
		31-03-2025	31-12-2024	31-03-2024	31.03.2025	31.03.2024
		AUDITED	UNAUDITED	AUDITED	AUDITED	AUDITED
1	**REVENUE FROM OPERATIONS**					
	a) REVENUE FROM OPERATIONS	1818.14	1734.91	1286.41	7009.86	5441.05
	b) OTHER INCOME	42.68	31.18	5.25	121.35	51.72
	TOTAL REVENUE	**1860.82**	**1766.09**	**1291.66**	**7131.21**	**5492.77**
2	**EXPENSES**					
	a) COST OF MATERIAL CONSUMED	960.81	1011.41	748.33	3356.30	3437.35
	b) CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE	(21.42)	(18.49)	(253.29)	692.07	(588.93)
	c) EMPLOYEE BENEFITS EXPENSES	210.68	164.55	113.37	649.32	409.71
	d) FINANCE COSTS	20.25	19.39	8.84	59.27	25.35
	e) DEPRECIATION AND AMORTIZATION EXPENSES	18.39	15.90	23.75	62.09	93.32
	f) OTHER EXPENSES	406.01	322.42	462.23	1276.17	1358.82
	TOTAL EXPENSES	**1594.72**	**1515.18**	**1103.23**	**6095.22**	**4735.62**
3	**PROFIT/ (LOSS) BEFORE TAX (1-2)**	**266.10**	**250.91**	**188.43**	**1035.99**	**757.15**
4	**TAX EXPENSES**					
	- CURRENT	5.80	60.00	56.77	183.80	134.77
	- PREVIOUS	-0.34	1.07	1.06	0.73	1.06
	- DEFERRED	41.28	0.00	4.81	41.28	4.81
5	**NET PROFIT / (LOSS) FOR THE PERIOD (9-10)**	**219.36**	**189.84**	**125.79**	**810.18**	**616.51**
6	OTHER COMPREHENSIVE INCOME (NET OF TAXES)	0.00	0.00	0.00	0.00	0.00
7	**TOTAL COMPREHENSIVE INCOME FOR THE PERIOD**	**219.36**	**189.84**	**125.79**	**810.18**	**616.51**
8	**COMPREHENSIVE INCOME FOR THE PERIOD ATTRIBUTABLE TO THE OWNERS OF THE PARENT**	**219.36**	**189.84**	**125.79**	**810.18**	**616.51**
9	**Paid-up Equity Share Capital, (Face Value RS.10/- Each)**	1188.17	1168.43	1168.43	1188.17	1168.43
10	**Other Equity**				2611.89	1621.45
11	**EARNING PER SHARE (IN Rs.)**					
	a) Baisc Earnings (Loss) Per Share	1.84	1.62	1.08	6.89	5.28
	b) Diluted Earnings (Loss) Per Share	1.62	1.62	1.08	6.67	5.28

Financial Notes :

1. The above consolidated financials results of the Company have been prepared in accordance with the recognition and measurement principles laid down in IND AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act,2013 read with relevant rules issued thereunder.

2. The above consolidated Financial Results, as reviewed by Audit Committee, were approved and taken on record by the Board of Directors in their meeting held on 27th May' 2025. The statutory auditors have expressed an unmodified opinion on the results for the quarter and year ended 31 March 2025

3. Nil investors complaints were received during the quarter. There was no complaint outstanding at the beginning or at the end of the quarter

4. Company has only one business segment of pharmaceutical in terms of the requirement as per IND AS 108 on "Operating Segment Reporting"

Key Operational Highlights

1 European Nutraceutical Joint Venture – Commercial Launch

Our Joint Venture Nutraceutical manufacturing facility in Prague, Czech Republic (EU), where Sanjivani holds a 45% equity stake, has successfully commenced commercial production. This state-of-the-art plant will serve as a strategic base for catering to the entire European Union. The facility focuses on specialized nutraceuticals and essential vitamin formulations, which have received strong initial appreciation for their quality and efficacy.

2 Global Expansion – New Market Access

Sanjivani currently exports approximately 75% of its revenue across 20 countries spanning three continents. We have successfully completed stringent regulatory audits for five additional countries, paving the way to enter a fourth continent. These markets will contribute incremental revenue in the upcoming quarters, supported by our track record of quality, competitive pricing, and high repeat business from global clients.

3 IV Fluid Plant – (Pune) Commissioning and Forward Orders

The construction of our new, advanced IV fluid manufacturing facility in Pune has been completed. Validation batches are currently underway and are expected to conclude within the next 10 days. The necessary licenses are in place. The plant already holds a robust forward order book covering the next 90 days, with a healthy mix of domestic and export commitments. This facility is a key milestone in strengthening Sanjivani's presence in both institutional and private-label healthcare segments.

4 The credit rating agency CRISIL has upgraded the company's credit rating by two notches from B+/Stable to BB/Stable. This underscores the strength and potential of the organization.

FOR SANJIVANI PARANTERAL LTD.

ASHWANI KHEMKA
MANAGING DIRECTOR
DIN: 00337118

SANJIVANI PARANTERAL LIMITED

Place : Mumbai

Date : 27th May 2025

SANJIVANI PARANTERAL LIMITED

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CIN: L24300MH1994PLC081752

STANDALONE AUDITED STATEMENT OF ASSETS AND LIABILITIES

Rs. In Lacs

PARTICULARS	As At 31.03.2025 (Audited)	As At 31.03.2024 (Audited)
1. ASSETS		
Non-Current Assts		
Property, Plant And Equipment	2056.36	994.21
Capital Work In Progress	0.00	0.00
Other Intangible Assets	0.00	0.00
Non Curent Financial Assets		
Non-Current Investments	300.00	0.00
Trade Receivable	62.63	28.67
Long Terms Loans & Advances	149.18	361.72
Other Non Current Assets	121.11	92.03
Total Non-Current Financial Assets	**632.92**	**482.42**
Total - Non-Current Assets	**2689.28**	**1476.63**
Current Assts		
Inventories	1041.67	973.31
Current Financial Assts		
Trade Receivables	1667.92	469.74
Cash And Cash Equivalents	63.34	54.08
Bank balances other than Cash and cash equivalents	92.69	902.33
Short Terms Loans And Advances	868.09	375.58
Other Current Assets	76.60	88.86
Total Current Financial Assets	**2768.64**	**1890.59**
Total Current Assets	**3810.31**	**2863.90**
Total - Assets	**6499.59**	**4340.53**
2. Equity And Liabilities		
Equity		
Equity Share Capital	1188.17	1168.43
Other Equity	2611.89	1621.45
Sub-Total - Equity	**3800.06**	**2789.88**
Liabilities		
Non Current Liabilities		
Long Term Borrowings	528.86	96.91
Differred Tax Liability	76.63	35.35
Long Term Provisions	47.85	40.37
Sub-Total - Non-Current Liabilities	**653.34**	**172.63**
Current Liabilities		
Short Term Borrowings	33.61	0.00
Trade Payables		
- Micro Small Enterprises	83.09	71.52
- Others	1442.31	502.58
Other Short Term Liabilities	333.29	695.27
Short Term Provisions	153.89	101.65
Other Current Liabilities	0.00	7.00
Sub-Total - Current Liabilities	**2046.19**	**1378.02**
Total - Equity And Liabilities	**6499.59**	**4340.53**

SANJIVANI PARANTERAL LIMITED

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Standalone Audited Cash Flow Statement

PARTICULRS		31.03.2025 Audited	31.03.2024 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before tax		1,035.99	757.15
Adjustements for:			
Adjustments for finance costs		51.72	12.40
Adjustments for decrease (increase) in inventories		(68.36)	(438.61)
Adjustments for decrease (increase) in trade receivables, current		(1,189.26)	(279.79)
Adjustments for decrease (increase) in trade receivables, non current		(35.76)	15.26
Adjustments for decrease (increase) in other current assets		12.26	(54.50)
Adjustments for decrease (increase) in other non-current assets		(29.08)	31.88
Adjustments for other financial assets, non-current		212.53	13.88
Adjustments for other financial assets, current		(492.51)	(347.19)
Adjustments for increase (decrease) in trade payables, current		951.30	(798.22)
Adjustments for increase (decrease) in other current liabilities		(361.98)	60.71
Adjustments for depreciation and amortisation expense		62.09	93.31
Impairment on trade receivables		(7.11)	(22.57)
Adjustments for provisions, current		-	-
Adjustments for provisions, non-current		7.49	4.26
Adjustments for other financial liabilities, current		(7.00)	(0.89)
Adjustments for dividend income		0.60	-
Adjustments for interest income		33.29	6.08
Total adjustment for reconcile profir(loss)		**(927.56)**	**(1,716.15)**
Net cash flows from (used in) operations	**A**	**108.43**	**(959.00)**
Income taxes paid (refund)		132.29	111.34
NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**(23.86)**	**(1,070.34)**
B. CASH FLOW FROM INVESTING ACTIVITY			
Cash flow used in obtaining control of subsidiaries or other businesses		300.00	-
Proceeds from sales of investment		-	5.00
Purchase of property, plant and equipment		1,124.25	(330.22)
Dividends received		0.60	
Interest received		33.29	6.08
Other inflowa (outflowa) of cash		809.64	(902.33)
NET CASH FLOW FROM INVESTING ACTIVITY	**B**	**(580.72)**	**(1,221.47)**
C. CASH FLOW FROM FINANCING ACTIVITY			
Proceeds from issuing shares		200.00	2,480.47
Proceeds from borrowings		465.56	-
Repayments of borrowings		-	(152.43)
Interest paid		51.72	(12.40)
NET CASH FLOW FROM FINANCING ACTIVITY	**C**	**613.84**	**2,315.64**
NET INCREASE IN CASH AND CASH EQUIVELANTS		9.26	23.83
Cash & Cash equivelant at the beginning of the period		54.08	30.25
Cash & Cash equivalents at the end of the Period		**63.34**	**54.08**

SANJIVANI PARANTERAL LIMITED

Independent Auditor's Report

To the Board of Directors of
Sanjivani Paranteral Ltd.

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone annual financial results of Sanjivani Paranteral Limited (the Company) for the quarter ended March 31, 2025 and year ended 31st March 2025, 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended March 31, 2025 as well as the year to date results for the period from 1st April 2024 to 31st March 2025.

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 (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 financial statements under the provisions of the Companies Act, 2013 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 opinion.
Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results
These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Management and Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 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

R. B. GOHIL & CO. Chartered Accountants M. No. 104997 JAMNAGAR

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 annual 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 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 Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results 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 financial results.

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 standalone annual financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 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.

R. B. GOHIL & CO. M. No. 104997 JAMNAGAR Chartered Accountants

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results 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.

For R.B.Gohil & Co.
Chartered Accountants
FRN: 119360W



Raghubha B Gohil
Partner
Membership No.104997
UDIN: 25104997BMGESQ5039

Place: MUMBAI
Dated : 27th May 2025

SANJIVANI PARANTERAL LIMITED

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CONSOLIDATED AUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31ST MARCH'2025

Rs. In Lacs (Except earning per share)

SR. NO.	PARTICULARS	QUARTER ENDED ON			YEAR ENDEDN ON	
		31-03-2025	31-12-2024	31-03-2024	31.03.2025	31.03.2024
		AUDITED	UNAUDITED	AUDITED	AUDITED	AUDITED
1	**REVENUE FROM OPERATIONS**					
	a) REVENUE FROM OPERATIONS	1818.14	1734.91	1286.41	7009.86	5441.05
	b) OTHER INCOME	42.83	31.18	5.25	121.50	51.72
	TOTAL REVENUE	**1860.97**	**1766.09**	**1291.66**	**7131.36**	**5492.77**
2	**EXPENSES**					
	a) COST OF MATERIAL CONSUMED	960.81	1011.41	748.33	3356.30	3437.35
	b) CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE	(21.42)	(18.49)	(253.29)	692.07	(588.93)
	c) EMPLOYEE BENEFITS EXPENSES	210.68	164.55	113.37	649.32	409.71
	d) FINANCE COSTS	20.25	19.39	8.84	59.27	25.35
	e) DEPRECIATION AND AMORTIZATION EXPENSES	18.39	15.90	23.75	62.09	93.32
	f) OTHER EXPENSES	406.91	322.42	462.23	1277.07	1358.82
	TOTAL EXPENSES	**1595.62**	**1515.18**	**1103.23**	**6096.12**	**4735.62**
3	**PROFIT/ (LOSS) BEFORE TAX (1-2)**	**265.35**	**250.91**	**188.43**	**1035.24**	**757.15**
4	**TAX EXPENSES**					
	- CURRENT	5.80	60.00	56.77	183.80	134.77
	- PREVIOUS	-0.34	1.07	1.06	0.73	1.06
	- DEFERRED	41.28	0.00	4.81	41.28	4.81
5	**NET PROFIT / (LOSS) FOR THE PERIOD (9-10)**	**218.61**	**189.84**	**125.79**	**809.43**	**616.51**
6	OTHER COMPREHENSIVE INCOME (NET OF TAXES)	0.00	0.00	0.00	0.00	0.00
7	**TOTAL COMPREHENSIVE INCOME FOR THE PERIOD**	**218.61**	**189.84**	**125.79**	**809.43**	**616.51**
8	**COMPREHENSIVE INCOME FOR THE PERIOD ATTRIBUTABLE TO THE OWNERS OF THE PARENT**	**218.61**	**189.84**	**125.79**	**809.43**	**616.51**
9	**Paid-up Equity Share Capital, (Face Value RS.10/- Each)**	1188.17	1168.43	1168.43	1188.17	1168.43
10	**Other Equity**				2798.96	1621.45
11	**EARNING PER SHARE (IN Rs.)**					
	a) Baisc Earnings (Loss) Per Share	1.84	1.62	1.08	6.89	5.28
	b) Diluted Earnings (Loss) Per Share	1.61	1.62	1.08	6.66	5.28

Financial Notes :

1. The above consolidated financials results of the Company have been prepared in accordance with the recognition and measurement principles laid down in IND AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act,2013 read with relevant rules issued thereunder.

2. The above consolidated Financial Results, as reviewed by Audit Committee, were approved and taken on record by the Board of Directors in their meeting held on 27th May' 2025. The statutory auditors have expressed an unmodified opinion on the results for the quarter and year ended 31 March 2025

3. Nil investors complaints were received during the quarter. There was no complaint outstanding at the beginning or at the end of the quarter

4. Company has only one business segment of pharmaceutical in terms of the requirement as per IND AS 108 on "Operating Segment Reporting"

Key Operational Highlights

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Our Joint Venture Nutraceutical manufacturing facility in Prague, Czech Republic (EU), where Sanjivani holds a 45% equity stake, has successfully commenced commercial production. This state-of-the-art plant will serve as a strategic base for catering to the entire European Union. The facility focuses on specialized nutraceuticals and essential vitamin formulations, which have received strong initial appreciation for their quality and efficacy.

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The construction of our new, advanced IV fluid manufacturing facility in Pune has been completed. Validation batches are currently underway and are expected to conclude within the next 10 days. The necessary licenses are in place. The plant already holds a robust forward order book covering the next 90 days, with a healthy mix of domestic and export commitments. This facility is a key milestone in strengthening Sanjivani's presence in both institutional and private-label healthcare segments.

4 The credit rating agency CRISIL has upgraded the company's credit rating by two notches from B+/Stable to BB/Stable. This underscores the strength and potential of the organization.

FOR SANJIVANI PARANTERAL LTD.

ASHWANI KHEMKA
MANAGING DIRECTOR
DIN: 00337118

Place : Mumbai

Date : 27th May 2025

SANJIVANI PARANTERAL LIMITED

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CONSOLIDATED AUDITED STATEMENT OF ASSETS AND LIABILITIES

Rs. In Lacs

PARTICULARS	As At 31.03.2025 (Audited)	As At 31.03.2024 (Audited)
1. ASSETS		
Non-Current Assts		
Property, Plant And Equipment	2056.36	994.21
Capital Work In Progress	1910.60	0.00
Other Intangible Assets	7.82	0.00
Non Curent Financial Assets		
Non-Current Investments	0.00	0.00
Trade Receivable	62.63	28.67
Loans	243.22	361.72
Other Non Current Assets	121.11	92.03
Total Non-Current Financial Assets	**426.96**	**482.42**
Total - Non-Current Assets	**4401.74**	**1476.63**
Current Assts		
Inventories	1051.05	973.31
Current Financial Assts		
Trade Receivables	1667.92	469.74
Cash And Cash Equivalents	148.54	54.08
Bank balances other than Cash and cash equivalents	92.69	902.33
Short Terms Loans And Advances	115.63	375.58
Other Current Assets	342.12	88.86
Total Current Financial Assets	**2366.90**	**1890.59**
Total Current Assets	**3417.95**	**2863.90**
Total - Assets	**7819.69**	**4340.53**
2. Equity And Liabilities		
Equity		
Equity Share Capital	1188.17	1168.43
Other Equity	2611.43	1621.45
Non-Controlling Interest	187.53	0.00
Sub-Total - Equity	**3987.13**	**2789.88**
Liabilities		
Non Current Liabilities		
Long Term Borrowings	528.86	96.91
Differred Tax Liability	76.63	35.35
Long Term Provisions	47.85	40.37
Sub-Total - Non-Current Liabilities	**653.34**	**172.63**
Current Liabilities		
Short Term Borrowings	285.32	0.00
Trade Payables		
- Micro Small Enterprises	83.09	71.52
- Others	1442.31	502.58
Other Short Term Liabilities	1214.61	695.27
Short Term Provisions	153.89	101.65
Other Current Liabilities	0.00	7.00
Sub-Total - Current Liabilities	**3179.22**	**1378.02**
Total - Equity And Liabilities	**7819.69**	**4340.53**

SANJIVANI PARANTERAL LIMITED

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CIN: L24300MH1994PLC081752

Consolidated Audited Cash Flow Statement

PARTICULRS		31.03.2025 Audited	31.03.2024 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before tax		1,035.24	757.15
Adjustements for:			
Adjustments for finance costs		51.72	12.40
Adjustments for decrease (increase) in inventories		(77.74)	(438.61)
Adjustments for decrease (increase) in trade receivables, current		(1,189.26)	(279.79)
Adjustments for decrease (increase) in trade receivables, non current		(35.76)	15.26
Adjustments for decrease (increase) in other current assets		(253.27)	(54.50)
Adjustments for decrease (increase) in other non-current assets		(29.08)	31.88
Adjustments for other financial assets, non-current		118.50	13.88
Adjustments for other financial assets, current		259.95	(347.19)
Adjustments for increase (decrease) in trade payables, current		951.30	(798.22)
Adjustments for increase (decrease) in other current liabilities		519.33	60.71
Adjustments for depreciation and amortisation expense		62.09	93.31
Impairment on trade receivables		(7.11)	(22.57)
Adjustments for provisions, current		-	-
Adjustments for provisions, non-current		7.49	4.26
Adjustments for other financial liabilities, current		(7.00)	(0.89)
Adjustments for dividend income		0.60	-
Adjustments for interest income		33.29	6.08
Total adjustment for reconcile profir(loss)		**337.27**	**(1,716.15)**
Net cash flows from (used in) operations	A	**1,372.51**	**(959.00)**
Income taxes paid (refund)		132.29	111.34
NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**1,240.22**	**(1,070.34)**
B. CASH FLOW FROM INVESTING ACTIVITY			
Cash flow used in obtaining control of subsidiaries or other businesses		-	-
Proceeds from sales of investment		-	5.00
Purchase of property, plant and equipment including Capital Work in Progress		3,034.85	(330.22)
Dividends received		0.60	
Interest received		33.29	6.08
Other inflowa (outflowa) of cash		989.64	(902.33)
NET CASH FLOW FROM INVESTING ACTIVITY	B	**(2,011.32)**	**(1,221.47)**
C. CASH FLOW FROM FINANCING ACTIVITY			
Proceeds from issuing shares		200.00	2,480.47
Proceeds from borrowings		717.27	-
Repayments of borrowings		-	(152.43)
Interest paid		51.72	(12.40)
NET CASH FLOW FROM FINANCING ACTIVITY	C	**865.55**	**2,315.64**
NET INCREASE IN CASH AND CASH EQUIVELANTS		94.45	23.83
Cash & Cash equivelant at the beginning of the period		54.08	30.25
Cash & Cash equivalents at the end of the Period		**148.53**	**54.08**

SANJIVANI PARANTERAL LIMITED

Independent Auditor's Report

To the Board of Directors of
Sanjivani Paranteral Ltd.

Report on the audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of Sanjivani Paranteral Limited (the Holding Company) and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group), for the quarter ended March 31, 2025 and year ended 31st March 2025, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (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 reports of other auditors on separate audited financial statements of the subsidiary, these consolidated financial results:

i. Include the annual financial result of the only subsidiary SPL Infudion Pvt.Ltd.

ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss3 and other comprehensive income and other financial information for the quarter ended March 31, 2024 as well as the year to date results for the period from 1st April 2024 to 31st March 2025.

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 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group 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 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 obtained by us along with the consideration of reports of the other auditors referred to in sub paragraph no. (a) of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Our opinion is not modified in respect of this matter.

R. B. GOHIL & CO. M. No.104997 JAMNAGAR Chartered Accountants

Management's Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.
The Holding Company's Management Board of Directors are responsible for the preparation of these consolidated annual financial results that give a true and fair view of the consolidated 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 Standard 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 Management and Board of Directors of the companies included in the Group are also responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each 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 consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated annual financial results, the respective Management and Board of Directors of the companies included in the Group are responsible for assessing the each 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 respective Board of Directors either intends to liquidate the Company 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 each company.

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

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results 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 consolidate annual financial results.

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 consolidated annual financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 appropriateness of this assumption. 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 annual 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 consolidated annual financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are independent auditors 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.

For R.B.Gohil & Co.
Chartered Accountants
FRN: 119360W

R. B. GOHIL & CO. M. No.104997 JAMNAGAR Chartered Accountants

Raghubha B Gohil
Partner
Membership No.104997
UDIN: 25104997BMGESR5076

Place: MUMBAI
Dated : 27th May 2025