

**SUNIL AGRO FOODS LIMITED**

Corporate Office:
1/104, Ahuja Chambers, Kumara Krupa Road,
Bengaluru - 560001 ; T: 080 2225 1555 / 1666 E-
mail : info@sunilagro.in

Factory & Registered Office:
Plot 39/A2, Chokkahalli, Hosakote Industrial Area,
Hosakote - 562114 ; T: 080 27971371/ 463 E-mail :
billing@sunilagro.in

CINNo : L01111KA1988PLC008861
www.sunilagro.in

27.05.2026

To
The Manager – Listing
Department of Corporate Services (Listing)
BSE Limited (BSE)
PhirozeJeejeebhoy Towers
Dalal Street,
Mumbai - 400 001

Dear Sir,

Sub: Statement on Impact of Audit Qualifications

In continuation to our financial statements for the quarter and financial year ended March 31, 2026 which were filed with the BSE Limited after the Board Meeting held on May 27, 2026, please find attached the Statement on Impact of Audit Qualifications along with Auditors Report on these financial statements.

Please take the above on record and kindly treat this as compliance with Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly acknowledge.

Thanking you
Yours faithfully

For Sunil Agro Foods Limited

Priya Sharma
Company Secretary and Compliance Officer
Membership No. A75486
Encl. as above

Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
Board of Directors of **Sunil Agro Foods Limited**

Qualified Opinion

1. We have audited the quarterly financial results of Sunil Agro Foods Limited for the quarter ended 31st March, 2026 and the year to date results for the period 1st April, 2025 to 31st March, 2026 and the Statement of Assets and Liabilities and the statement of Cash Flows as at and for the year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. read with SEBI circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016.
2. In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:
 - (i) are presented in accordance with the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
 - (ii) **Except for the effects/possible effects of the matter described in Basis for Qualified Opinion paragraph below**, give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net Profit and other comprehensive Profit and other financial information of the Company for the year ended March 31, 2026 and the Statement of assets and liabilities and the Statement of cash flows as at and for the year ended on that date.

Basis for Qualified Opinion

3. 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 Financial Statements 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.



The Company has not made provisions for Bad debt of Rs 97.57 lakhs (PY Rs.97.57 lakhs) in case of one debtor Maiyas Beverage and Foods Private Limited which was referred to NCLT under Indian Bankruptcy Code and NCLT has passed the order on 10th May, 2019. As per NCLT order only 15.14% amount is payable to all the Sundry Creditors of Maiyas Beverage and Foods Private Limited. The Company's total outstanding against Maiyas Beverage and Foods Private Limited at the time of referral to NCLT stood Rs.114.97 lakhs (PY Rs.114.97 lakhs). Due to this Company's profit and Sundry debtors are overstated by Rs.97.57 lakhs (PY Rs.97.57 lakhs).

Emphasis of Matter

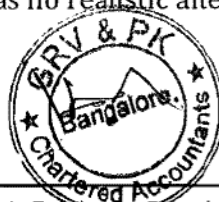
4. We draw attention to the following:

- a) The Company is having Debtors outstanding for more than 1 year amounting to Rs.88.90 lakhs(including disputed debtors of Rs. 66.52 lakhs) for more than 2 years amounting to Rs. 9.61 lakhs and more than 3 years amounting to Rs. 377.23 lakhs (including disputed debtors of Rs.162.95 lakhs) but no provision for Bad Debt has been made on the same as the Company is confidence of receiving the amount.
- b) The company has consumed Packing material during the year for Rs.271.41 Lakhs (PY Rs. 278.09 Lakhs), where as stock at the year end of packing material is Rs. 1016.85 Lakhs (PY of Rs. 1076.03), which is very high compared to the consumption .

Our Audit opinion is not modified for the above matters.

Responsibility of Management for the Standalone Financial Statements

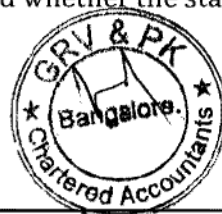
5. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 implementation and maintenance of 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 financial statement 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 the Financial results by the Directors of the Company, as aforesaid.
6. In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



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

Auditor's Responsibility for the Audit of the Standalone Financial Statements

8. Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.
9. 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 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial 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 standalone financial statements, including the disclosures, and whether the standalone financial statements



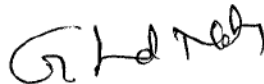
Represent the underlying transactions and events in a manner that achieves fair presentation.

10. Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.
11. 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.
12. 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

13. The figures for the quarter ended March 31, 2026 and the corresponding quarter ended in the previous year as reported in the Statement are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the current and previous financial year respectively. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit.
14. The annual financial results dealt with by this report have been prepared for the express purpose of filing with stock exchanges. These results are based on and should be read with the audited standalone financial statements of the Company for the year ended March 31, 2026 on which we issued a qualified opinion vide our report dated May 27, 2026.

For GRV & PK
Chartered Accountants,
FRN: 008099S





G. Virchand Nahar
Partner

Membership No.206169
UDIN: 26206169TXJ2U42664
Place: Bangalore
Date: 27.05.2026

SUNIL AGRO FOODS LIMITED
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CIN : L01111KA1988PLC008861

AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31.03.2026

(Amount in Lakhs INR)

PARTICULARS	3 Months ended	3 Months ended	3 Months ended	Year ended	Year ended
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	UnAudited	Audited	Audited	Audited
1. Income from Operations					
a. Revenue from operations	4,497.84	4,918.58	5,949.27	19,512.99	22,889.69
b. Other Operating Income	51.38	-	46.57	196.95	140.87
2. Other Income	17.89	17.53	15.80	62.31	65.58
3. Total Income (net) (1+2)	4,567.11	4,936.11	6,011.64	19,772.26	23,096.14
4. Expenses					
a. Cost of materials consumed	3,778.69	4,429.44	5,068.36	17,656.50	20,895.15
b. Purchases of stock -in -trade	136.80	251.60	530.22	586.05	1,244.75
c.Changes in inventories of finished goods, work in progress and stock in trade	141.44	(217.51)	(106.11)	(422.96)	(818.58)
d. Employee benefits expense	75.94	78.93	80.48	302.40	335.55
e. Depreciation and amortisation expense	39.16	40.29	41.10	157.74	165.86
f. Finance Cost	111.78	109.43	82.81	412.69	323.53
g. Other expenditure	256.03	234.07	312.75	1,017.60	1,094.12
Total Expenses (4)	4,539.83	4,926.25	6,009.61	19,710.01	23,240.36
5. Profit from ordinary activities before Exceptional items & tax (3-4)	27.28	9.86	2.03	62.25	(144.22)
6a. Exceptional Items	-	10.20	-	10.20	-
6b. Prior Period Income(+)/(-)Expenditure	-	-	-	-	-
7. Profit from ordinary activities before tax (5-6)	27.28	(0.34)	2.03	52.05	(144.22)
8. Tax Expense					
- Current tax	-	-	-	-	-
-Tax adjustment relating to previous year	-	-	0.04	-	1.47
- Deferred tax	5.30	(2.93)	(3.00)	12.34	(36.27)
9. Profit from ordinary activities after tax (7-8)	21.98	2.60	4.99	39.71	(109.43)
10. Other Comprehensive Income					
a) Items that will not be reclassified to profit or loss					
Defined benefit plan actuarial gains/(losses)	0.59	6.72	(5.14)	7.63	0.56
ii) Income Tax relating to items that will not be reclassified to profit or loss	(0.15)	(1.69)	1.29	(1.92)	(0.14)
b) Items that will be reclassified to profit or loss					
Fair Value Changes on Investment	(7.37)	1.34	(0.83)	(4.04)	(0.83)
ii) Income Tax relating to items that will be reclassified to profit or loss	1.05	(0.06)	0.17	0.58	0.17
Total other Comprehensive income for the period	(5.88)	6.31	(4.50)	2.25	(0.23)
11. Total Comprehensive income for the period(9+10)	16.11	8.91	0.49	41.96	(109.66)
12. Paidup Equity share capital (Face Value of Rs.10/- each)	300.29	300.29	300.29	300.29	300.29
13. Other Equity				1,331.59	1,289.64
14. Earnings Per Share (EPS)					
Basic and diluted EPS	0.73	0.09	0.17	1.32	(3.64)



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Balance Sheet as at March, 31st 2026

(Amount in Lakhs INR)

STATEMENT OF ASSETS AND LIABILITIES PARTICULARS	Year ended	Year ended
	Audited 31.03.2026	Audited 31.03.2025
A. ASSETS		
1. NON-CURRENT ASSETS	1,444.53	1,566.12
(a) Property, plant and Equipment	-	8.55
(b) Capital Work-in Progress	17.08	17.08
(c) Investment Property		
(d) Financial Assets	24.19	29.23
i) Investments	114.25	112.77
(e) Other non current financial assets	34.64	16.86
(f) Other non current assets	1,634.69	1,750.62
Total Non current assets		
2. CURRENT ASSETS	5,943.79	4,984.56
(a) Inventories		
(b) Financial Assets	2,033.14	2,000.88
i. Trade Receivables	30.87	45.92
ii. Cash and cash equivalent	39.26	29.34
iii. Other Current financial assets	82.14	51.73
(c) Other current assets	14.50	12.08
(d) Current Income Tax Assets	8,143.69	7,124.50
Total Current Assets	9,778.38	8,875.12
TOTAL ASSETS		
B. EQUITY & LIABILITIES		
1. EQUITY:	300.29	300.29
(a) Equity Share Capital	1,331.59	1,289.64
(b) Other Equity	1,631.88	1,589.93
Total Shareholders Fund		
2. NON-CURRENT LIABILITIES		
(a) Financial Liabilities	22.15	134.24
i. Borrowings	43.46	52.66
(b) Provisions	88.96	75.27
(c) Deferred tax Liabilities	154.56	262.17
Total Non-Current liabilities		
3. CURRENT LIABILITIES	4,053.76	3,095.56
(a) Financial Liabilities		
i. Borrowings		
ii. Trade Payables	22.70	84.00
Total Outstanding dues of Micro and small Enterprises		
Total Outstanding dues of Creditors other than Micro and small Enterprises	3,430.86	3,400.22
iii. Other financial liabilities	373.59	355.44
(b) Short term Provisions	70.28	55.34
(c) Other Current Liabilities	40.74	32.45
Total Current liabilities	7,991.94	7,023.02
TOTAL EQUITY & LIABILITIES	9,778.38	8,875.12



SUNIL AGRO FOODS LIMITED

CASH FLOW STATEMENT

PARTICULARS	(Amount in Lakhs INR)	
	FOR PERIOD ENDED 31 MARCH, 2026	FOR PERIOD ENDED 31 MARCH, 2025
A. Cash flows arising from operating activities		
Net Profit/(Loss) Before Tax	52.05	(144.22)
Add: Depreciation	157.74	165.86
Interest Paid	383.33	321.27
Less: Other comprehensive (gain)/loss	(7.63)	(0.56)
	600.75	343.47
Less: Profit on sale of asset	-	5.05
Profit on sale of Investment	6.42	-
Interest Received	7.30	10.76
Dividend received	0.19	0.20
	586.84	327.46
Operating profit before working capital changes		
(Increase)/Decrease in Inventory	(959.22)	(145.41)
(Increase)/Decrease in Debtors	(32.26)	76.64
(Increase)/Decrease in Other current assets	(47.52)	13.57
Increase/(Decrease) in Trade Payables	(30.66)	645.46
Increase/(Decrease) in Provisions	5.73	18.71
Increase/(Decrease) in other current liabilities	26.44	44.88
		981.30
Cash flow from Operations	(450.65)	22.07
Payment of Income Tax	14.50	
		959.23
Net Cash Flow from Operating Activities	(465.15)	
B. Cash flows arising from Investment activities		
Inflows:		
Sale of Fixed Asset	0.56	15.24
sale of Investment	7.43	-
Interest Received	7.30	10.76
Dividend Received	0.19	0.20
Outflows:		
Purchase of Fixed Assets	28.15	31.18
	(12.68)	(4.98)
C. Cash flows arising from finance activities		
Inflows:		
Proceeds of Secured Loan	848.92	8.00
Proceeds of Unsecured Loan	708.11	263.87
Outflows:		
Repayment of Secured Loan	104.41	514.32
Repayment of Unsecured Loan	606.52	399.67
Interest paid	383.33	321.27
	462.78	(963.39)
		(15.05)
Cash flow from all activities-(A+B+C)	45.92	55.06
Add: Cash & cash equivalents at beginning of the year	30.87	45.92
Cash & cash equivalents at year end of the year		



Notes

1. The above audited Financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meetings held on 27th May, 2026. The statutory auditors have expressed an qualified audit opinion on the standalone financial results.
2. This audited Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Sec 133 of Companies Act, 2013 and other recognised accounting practises and policies to the extent applicable.
3. The Company is engaged in the business of manufacturing and trading of wheat and wheat products and therefore has only one reportable segment in accordance with IND AS 108 "operating Segments"
4. Figures for the previous periods have been regrouped and reclassified to confirm to the classification of the current period, wherever necessary
5. The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures In respect of the full financial years and the unaudited published year to-date figures upto December 31 for respective years which were subjected to limited review.
6. There is an exceptional / extraordinary items during the period ended 31st March, 2026

7. Impact of Labour Codes:- On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 ("Labour Codes"), which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post-employment. The Labour Codes, amongst other things, introduce changes, including a uniform definition of wages and enhanced benefits relating to leave. The Company has assessed the financial implications of these changes which have resulted in an increase in gratuity liability arising out of past service cost and an increase in leave liability by Rs.10.20lakhs. Considering the impact arising out of the enactment of the new legislation is an event of non-recurring nature, the Company has presented this incremental amount as "Impact of Labour Codes" under "Exceptional Item" in the Statement of Profit and Loss for the year ended March 31, 2026. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact, if any, on the measurement of the employee benefits liability.

Date: May 27, 2026
Place: Bangalore

For Sunil Agro Foods Ltd.,

Pramodkumar S.
Director and Chief Executive officer
DIN: 00719828



**SUNIL
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FOODS LIMITED

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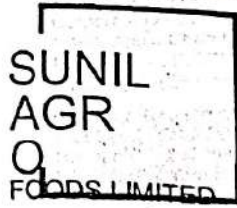
Annexure I (Standalone)

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along with Annual Audited Financial Results- Statement of Impact of audit Qualifications for the Financial Year ended March 31st, 2026

Pursuant to Regulation 33 and 52 of the SEBI (LODR) (Amendment) Regulations, 2016

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Rupees in Lakhs)	Adjusted Figures (audited figures after adjusting for qualifications) (Rupees in Lakhs)
	1.	Turnover / Total income	19,772.26	19,772.26
	2.	Total Expenditure	19,710.01	19807.58
	3.	Net Profit/(Loss)	39.71	(33.31)
	4.	Earnings Per Share	1.32	(1.11)
	5.	Total Assets	9,778.38	9,680.82
	6.	Total Liabilities	9,778.38	9,680.82
	7.	Net Worth	1,631.88	1,558.87
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	Audit Qualification (each audit qualification separately):			
	a.	Details of Audit Qualification:		
	b.	Type of Audit Qualification : Qualified Opinion		
	c.	Frequency of qualification: SeventhTime Qualification		
	d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: The Company has not made provisions for Bad debt of Rs. 97.57/- lakhs (PY Rs.97.57/- lakhs) in case of one debtor		



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	<p>Maiyas Beverage and Foods Private Limited which was referred to NCLT under Indian Bankruptcy Code and NCLT has passed the order on 10th May, 2019. As per NCLT order only 15.14% amount is payable to all the Sundry Creditors of Maiyas Beverage and Foods Private Limited. The Company's total outstanding against Maiyas Beverage and Foods Private Limited at the time of referral to NCLT stood at Rs. 114.97 lakhs/- (PY Rs. 114.97 lakhs/-). Due to this the Company's Profit and Sundry debtors are overstated by Rs. 97.57 lakhs/- (PY Rs. 97.57 lakhs/-).</p>
	<p>For Audit Qualification(s) where the impact is not quantified by the auditor:</p>
	<p>(i) Management's estimation on the impact of audit qualification: Yes. It is understood that certain creditors of Maiyas Beverages and Foods Private Limited have preferred appeals against the order dated 10th May, 2019 of the National Company Law Tribunal, Bangalore Bench before the National Company Law Appellate Tribunal, New Delhi, which have been admitted. Since the aforesaid order has not been implemented, the Company has deemed it fit not to make any provisions.</p>
	<p>(ii) If management is unable to estimate the impact, reasons for the same: NA</p>
	<p>(iii) Auditors' Comments on (i) or (ii) above: Company has to make provisions for Bad debts in the books as it has not gone for appeal against order by NCLT.</p>
<p>III.</p>	<p>Signatories:</p>

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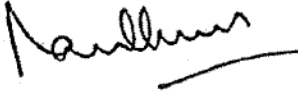

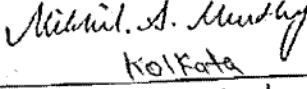
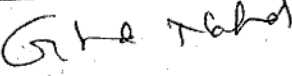
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1.	Mr. Pramod Kumar S (Chief Executive Officer and Director)	
2.	Mrs. Gayithri Shankarappa (Chief Financial Officer)	
3.	Mr. Nikhil Murthy (Audit Committee Chairman)	 Kolkata
4.	Mr. G Virchand Nahar (Statutory Auditor)	
Place:	Bangalore	
Date:	27.05.2026	