



SUNREST LIFESCIENCE LIMITED

Corporate Identification Number: L74999GJ2017PLC099606

**Registered Office: D-608 West Gate, Nr. Brooklin Tower,
YMCA Club, Nr. SG Highway, Makarba, Jivraj Park,
Ahmedabad, Gujarat, India-380051**

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ENTITLEMENT LETTER FOR THE RIGHTS ISSUE

Date:-_____

Dear Shareholder,

SUB: ISSUE OF UP TO 4291200 EQUITY SHARES OF FACE VALUE OF ₹10/- EACH (“RIGHTS EQUITY SHARES”) OF OUR COMPANY FOR CASH AT A PRICE OF ₹ 35/- EACH INCLUDING A SHARE PREMIUM OF ₹25/- PER RIGHTS EQUITY SHARE (THE “ISSUE PRICE”) AGGREGATING TO AN AMOUNT OF UP TO ₹1501.92/- LAKHS* ON A RIGHTS BASIS TO THE ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY IN THE RATIO OF 1 (ONE) RIGHTS EQUITY SHARES FOR EVERY 1 (ONE) FULLY PAID UP EQUITY SHARES HELD BY THE ELIGIBLE EQUITY SHAREHOLDERS ON THE RECORD DATE, THAT IS ON MONDAY, MARCH 23, 2026 (THE “ISSUE”). THE ISSUE PRICE FOR THE RIGHTS EQUITY SHARES IS 3.5 TIMES TO THE FACE VALUE OF THE EQUITY SHARES. FOR FURTHER DETAILS, PLEASE SEE THE CHAPTER TITLED “TERMS OF THE ISSUE” BEGINNING ON PAGE 96 OF THE LETTER OF OFFER.

#Assuming full subscription, subject to finalisation of Basis of Allotment.

This letter does not constitute an offer of, or a solicitation of an offer to purchase, any securities of the Company in any jurisdiction where such offers or solicitations are not permitted by law. You are advised to read the disclaimer carefully before reading, accessing or making any other use of the documents. By accessing this letter and its enclosures, you are hereby deemed to represent that you qualify under the above criteria. This letter and its enclosures should not be reproduced, transmitted or distributed to any other person.

You have been sent this letter (including its enclosures) to comply with the provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (“**SEBI ICDR Regulations**”), and relevant circulars issued by SEBI from time to time. This letter does not constitute an offer of, or a solicitation of an offer to purchase, any securities of the Company in any jurisdiction where offers or solicitations are not permitted by law. The information in this letter is solely intended for distribution to, and use by, Eligible Equity Shareholders of the Company as of the Record Date i.e. Monday, March 23, 2026, who have provided an Indian address to the Company or who are located in jurisdictions where the offer and sale of the Rights Entitlement or Rights Equity Shares is permitted under laws of such jurisdiction and does not result in and may not be construed as, a public offering in such jurisdictions. By accepting this letter and its enclosures, you are hereby deemed to represent that you qualify under one of the foregoing criteria. This letter and its enclosures should not be reproduced, transmitted or distributed to any other person.

IF YOU ARE NOT PERMITTED TO VIEW THIS LETTER OR ARE IN ANY DOUBT AS TO WHETHER YOU ARE PERMITTED TO VIEW THIS LETTER, PLEASE TREAT THIS LETTER AS SENT FOR INFORMATION PURPOSES ONLY AND SHOULD NOT BE ACTED UPON FOR SUBSCRIPTION TO THE RIGHTS EQUITY SHARES AND SHOULD NOT BE COPIED OR REDISTRIBUTED.

With reference to above, please find below the details of Equity Shares held by you as on Record Date i.e., Monday, March 23, 2026 along with your Rights Entitlements.

Folio Number/ DP or Client ID	Number of Equity Shares held by you on Record Date i.e Monday, March 23, 2026	Number of Rights Entitlement

Letter of Offer (“**LOF**”) & Application Form are enclosed herewith.

Eligible Equity Shareholders can also obtain the details of their respective Rights Entitlements from the website of the Registrar (i.e., https://www.skylinerta.com/display_entitlement.php) by entering their DP ID and Client ID and PAN.

This is to inform you that the captioned Issue opens for subscription on Thursday, April 02nd, 2026 and closes for subscription on Thursday, April 30th, 2026. Our Board will have the right to extend the Issue Period as it may determine from time to time, provided that this Issue will not remain open in excess of 30 days from the Issue Opening Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

Procedure for application in the Issue:

In accordance with Regulation 76 of the SEBI ICDR Regulations, SEBI circular bearing number HO/49/14/14(2)2026-CFD-POD2/1/4518/2026 dated February 09, 2026 (“**SEBI ICDR Master Circular**”) and subject to the conditions prescribed under the SEBI circular bearing reference number SEBI/CFD/DIL/ASBA/1/2009/30/12 dated December 30, 2009 and SEBI circular bearing reference number CIR/CFD/DIL/1/2011 dated April 29, 2011 and the SEBI circular bearing reference number SEBI/HO/CFD/DIL2/CIR/P/2020/13 dated January 22, 2020, and any other circular issued by SEBI in this regard (together “**ASBA Circulars**”), all Investors desiring to make an Application in this Issue are mandatorily required to use the ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details see “**Terms of the Issue**”- **Procedure for Application through the ASBA Process**” on Page 100 of the Letter of Offer (“**LOF**”).

Credit of Rights Entitlements in demat account of Eligible Equity Shareholders:

In accordance with Regulation 77A of the SEBI ICDR Regulations read with the SEBI ICDR Master Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Prior to the Issue Opening Date, our Company shall credit the Rights Entitlements to (i) the demat accounts of the Resident Eligible Equity Shareholders holding the Equity Shares in dematerialised form; and (ii) a demat escrow account (namely, "M/S. SUNREST LIFESCIENCE LIMITED - RIGHT ISSUE ESCROW ENTITLEMENT DEMAT ACCOUNT") opened by our Company, for the Eligible Equity Shareholders which would comprise Rights Entitlements relating to (a) Equity Shares held in a demat suspense account pursuant to Regulation 39 of the SEBI Listing Regulations; or (b) Equity Shares held in the account of IEPF authority; or (c) the demat accounts of the Resident Eligible Equity Shareholder which are frozen or details of which are unavailable with our Company or with the Registrar on the Record Date; or (d) credit of the Rights Entitlements returned/ reversed/failed; or (e) the ownership of the Equity Shares currently under dispute, including any court proceedings; or (f) Equity Shares held by Eligible Equity Shareholders holding Equity Shares in physical form, as applicable, as on Record Date where details of demat accounts are not provided by Eligible Equity Shareholders to our Company or Registrar; or (g) non- institutional equity shareholders in the United States.

Trading of the Rights Entitlements:

In terms of provisions of the SEBI ICDR Regulations and the SEBI ICDR Master Circular, the Rights Entitlements credited to the respective demat accounts of the Eligible Equity Shareholders shall be admitted for trading on the Stock Exchanges under ISIN INE0PLZ20012 subject to requisite approvals. Prior to the Issue Opening Date, our Company will obtain the approval from the Stock Exchanges for trading of Rights Entitlement.

Renunciation of Rights Entitlements:

This Issue includes a right exercisable by Eligible Equity Shareholders to renounce the Rights Entitlements credited to their respective demat account either in full or in part. The renunciation of Rights Entitlements credited in your demat account can be made either a) by using the secondary market platform of the Stock Exchanges through a registered stock broker or b) through off market transfer through a depository participant during the Renunciation Period. For details, see "Terms of the Issue - Renunciation and Trading of Rights Entitlements" on page 112 of the Letter of Offer.

PLEASE NOTE THAT THE RIGHTS ENTITLEMENTS WHICH ARE NEITHER RENOUNCED NOR SUBSCRIBED ON OR BEFORE THE ISSUE CLOSING DATE SHALL LAPSE AND SHALL BE EXTINGUISHED AFTER THE ISSUE CLOSING DATE.

FRACTIONAL ENTITLEMENT:

The Rights Equity Shares are being offered on a rights basis to Eligible Equity Shareholders in the ratio of 1 (One) Equity Share for every 1 (One) Equity Shares held on the Record Date. In terms of present ratio, there will be no fractional shares.

ISSUE SCHEDULE - TAKE IT FROM COMPANY:

LAST DATE FOR CREDIT OF RIGHTS ENTITLEMENTS	24.03.2026
ISSUE OPENING DATE	02.04.2026
LAST DATE FOR ON MARKET RENUNCIATION OF RIGHTS ENTITLEMENTS*	27.04.2026
DATE OF CLOSURE OF OFF-MARKET TRANSFER OF RIGHTS ENTITLEMENTS	29.04.2026
ISSUE CLOSING DATE**	30.04.2026
DATE OF FINALISATION OF BASIS OF ALLOTMENT	04.05.2026
DATE OF ALLOTMENT	04.05.2026
DATE OF CREDIT OF RIGHTS EQUITY SHARES	05.05.2026
DATE OF LISTING	06.05.2026

#Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renounees on or prior to the Issue Closing Date.

*Our Board, or a duly authorized committee thereof, will have the right to extend the Issue Period as it may determine from time to time but not exceeding 30 days from the Issue Opening Date (inclusive of the Issue Opening Date). Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

Note: The above timetable is indicative in nature and does not constitute any obligation on the Company. While our Company shall ensure that all the steps for completion of all the necessary formalities for the listing and trading of our equity shares on platforms of BSE are taken within the prescribed timelines, the time table may change due to various factors such as extension of the Issue Period by the Company or any delay in receiving final listing and trading approval from the NSEIL. The Commencement of the trading of Rights Equity Shares will be entirely at the discretion of BSE in accordance with the applicable laws.

Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renounees on or prior to the Issue Closing Date.

Investors can access the LOF, and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Equity Shares under applicable securities laws) from the website of the Company or the Registrar or the Stock Exchanges.

Please refer to the FAQs available on the websites of the Company and the Registrar to the Issue, which may be used as guidance for making an Application in the Rights Issue.

NOTICE TO INVESTORS

The distribution of the Letter of Offer, Application Form and Rights Entitlement Letter and the issue of Rights Entitlement and Rights Equity Shares to persons in certain jurisdictions outside India may be restricted by legal requirements prevailing in those jurisdictions. Persons into whose possession the Letter of Offer, or CAFs may come are required to inform themselves about and observe such restrictions. For details, see "**Notice to Investors**" beginning on page 13 of the Letter of Offer.

NO OFFER IN THE UNITED STATES

The Rights Entitlements and the Rights Equity Shares have not been and will not be registered under the Securities Act or the securities laws of any state of the United States and may not be offered or sold in the United States of America or the territories or possessions thereof ("**United States**"), except in a transaction not subject to, or exempt from, the registration requirements of the Securities Act and applicable state securities laws. The offering to which the Letter of Offer relates is not, and under no circumstances is to be construed as, an offering of any Rights Equity Shares or Rights Entitlement for sale in the United States or as a solicitation therein of an offer to buy any of the Rights Equity Shares or Rights Entitlement. There is no intention to register any portion of the Issue or any of the securities described herein in the United States or to conduct a public offering of securities in the United States.

REGISTRAR TO THE ISSUE

SKYLINE FINANCIAL SERVICES PRIVATE LIMITED D-153/ A, First Floor, Okhla Industrial Area, Phase - I, New Delhi – 110020 Telephone: +011 4045 0193-97 Email: ipo@Skylinerta.Com Investor grievance e-mail: grievances@skylinerta.com Contact Person: Shri Anuj Rana Website: www.skylinerta.com SEBI Registration No.: INR000003241

Note: All capitalized terms, unless defined herein, shall have the meaning ascribed to them in the Letter of Offer.

For, Sunrest Lifescience Limited

Sd/-
Nabil Ansari
Company Secretary &
Compliance Officer