

Date: 06 November, 2025

<b>To,</b> Manager - Listing Compliance <b>National Stock Exchange of India Limited</b> 'Exchange Plaza'. C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051 SYMBOL: JSLL	<b>To,</b> Head of the Department, Department of Listing Operation, <b>BSE Limited</b> Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai 400001 SCRIP Code: 544476
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**Sub: Outcome of Board Meeting held on 06 November, 2025.**

Dear Sir/Ma'am,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e. November 06, 2025, has, inter alia, approved the following:

**1) Un-Audited Quarterly Financial Results (Standalone & Consolidated) along with Limited Review Report for the quarter ended September 30, 2025.**

The Un-Audited Quarterly Financial Results (Standalone & Consolidated) of the Company for the quarter ended September 30, 2025, along with the Limited Review Report thereon, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. (**Annexure-I**)

**2) Appointment of M/s Deepak K Garg & Associates as the Internal auditors:**

Appointment of M/s. Deepak K Garg and Associates, Chartered Accountants as the Internal Auditor of the Company for the Financial year 2025-26. Additional Disclosure required under SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is enclosed as **Annexure-II**

The Meeting of the Board of Directors of the Company commenced at 06:00 p.m. (IST) and concluded at 6:30 p.m. (IST).

You are requested to take the above information on records and disseminate the same on your Website.

**Thanking you,  
Yours faithfully,**

**For Jeena Sikho Lifecare Limited**

**Manish Grover  
Managing Director  
DIN: 07557886**

**Place: Zirakpur, Punjab  
Date: 06-11-2025**

**JEENA SIKHO LIFECARE LIMITED**

120+ AYURVEDA CLINICS & HOSPITALS | FREEDOM FROM 2D DISEASES & DRUGS

**Registered Office Address:**

SCO-II, Kalgidhar Enclave, Baltana, Zirakpur,  
Punjab-140604, 01762-513185  
CIN NO.: L52601PB2017PLC046545

**Corporate Office Address:**

B-26, Opp. Metro Pillar No. 223, Rohtak Road,  
New Multan Nagar, Delhi - 110056  
Email ID: cs@jeenasikho.com | www.jeenasikho.com

**JEENA SIKHO LIFECARE LIMITED**

Regd. Office : SCO 11, First Floor, Kalgidhar Enclave, Zirakpur, Mohali, Punjab 140604  
CIN: L52601PB2017PLC046545

Website: www.jeenasikho.com Email: cs@jeenasikho.com Tel: 91 - 01762-513185

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS  
FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2025**

(Amount in Rs. lacs)

S. No.	Particulars	Quarter ended			Six months ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited) Refer note 3(iii)	(Unaudited)	(Unaudited) Refer note 3 (iii)	(Restated) Refer note 3(iii) and 5
1	<b>Income</b>						
	a. Revenue from operations	18,984.51	17,428.59	11,409.09	36,413.10	21,412.93	46,907.19
	b. Other income	144.49	106.85	344.75	251.34	607.86	673.54
	<b>Total Income</b>	<b>19,129.00</b>	<b>17,535.44</b>	<b>11,753.84</b>	<b>36,664.44</b>	<b>22,020.79</b>	<b>47,580.73</b>
2	<b>Expenses</b>						
	a. Purchase of stock-in-trade and ayurvedic healthcare consumables	2,558.84	2,087.47	1,327.94	4,646.31	2,454.04	5,857.99
	b. Changes in inventories of stock-in-trade and ayurvedic healthcare consumables	(150.00)	(254.00)	(248.80)	(404.00)	(280.98)	(435.71)
	c. Employee benefits expense	3,316.87	2,996.15	2,388.85	6,313.02	4,528.52	10,074.28
	d. Finance costs	434.60	165.98	206.89	600.58	376.92	1,065.49
	e. Depreciation and amortisation expense	1,039.86	964.91	624.79	2,004.77	1,160.59	2,910.54
	f. Other expenses	4,052.68	4,719.90	3,913.89	8,772.58	8,189.18	17,350.38
	<b>Total Expenses</b>	<b>11,252.85</b>	<b>10,680.41</b>	<b>8,213.56</b>	<b>21,933.26</b>	<b>16,428.27</b>	<b>36,822.97</b>
3	<b>Profit before tax (1-2)</b>	<b>7,876.15</b>	<b>6,855.03</b>	<b>3,540.28</b>	<b>14,731.18</b>	<b>5,592.52</b>	<b>10,757.76</b>
4	<b>Tax expense / (credit)</b>						
	a. Current tax	2,052.33	1,778.13	988.77	3,830.46	1,562.58	3,153.33
	b. Taxation for earlier years	-	-	-	-	-	21.54
	c. Deferred tax	(54.76)	(54.24)	(108.41)	(109.00)	(202.96)	(411.44)
	<b>Total tax expense</b>	<b>1,997.57</b>	<b>1,723.89</b>	<b>880.36</b>	<b>3,721.46</b>	<b>1,359.62</b>	<b>2,763.43</b>
5	<b>Profit for the period/ year (3-4)</b>	<b>5,878.58</b>	<b>5,131.14</b>	<b>2,659.92</b>	<b>11,009.72</b>	<b>4,232.90</b>	<b>7,994.33</b>
6	<b>Other comprehensive income</b>						
	(i) Items that will not be reclassified to profit or loss						
	- Remeasurement gain/(loss) on defined benefit plans	9.19	59.02	(0.59)	68.21	(1.17)	(2.34)
	- Income tax related to items that will not be reclassified to profit or loss	(2.32)	(14.85)	0.15	(17.17)	0.29	0.59
7	<b>Total comprehensive income for the period/ year (5+6)</b>	<b>5,885.45</b>	<b>5,175.31</b>	<b>2,659.48</b>	<b>11,060.76</b>	<b>4,232.02</b>	<b>7,992.58</b>
8	<b>Paid-up equity share capital (Face value of Rs. 2 each) Refer note 6</b>	<b>2,486.01</b>	<b>2,486.01</b>	<b>2,486.01</b>	<b>2,486.01</b>	<b>2,486.01</b>	<b>2,486.01</b>
9	<b>Other equity</b>						23,148.27
10	<b>Earnings per share (Face value of Rs. 2 each) Refer note 6</b>						
	Basic (in Rs. not annualised except for year ended 31 March 2025)	4.73	4.13	2.14	8.86	3.41	6.43
	Diluted (in Rs. not annualised except for year ended 31 March 2025)	4.72	4.12	2.14	8.85	3.40	6.42
	See accompanying notes to the unaudited financial results						

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**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS  
FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2025**

Segment-wise revenue and results for the quarter and six months ended 30 September 2025

(Amount in Rs. lacs)

Particulars	Quarter ended			Six months ended		Year ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Restated)
<b>Segment Revenue</b>						
Trading of ayurvedic products/ medicines	9,592.27	8,002.51	5,005.98	17,594.78	9,557.97	21,535.59
Ayurvedic healthcare services	9,392.24	9,426.08	6,403.11	18,818.32	11,854.96	25,371.60
<b>Subtotal</b>	<b>18,984.51</b>	<b>17,428.59</b>	<b>11,409.09</b>	<b>36,413.10</b>	<b>21,412.93</b>	<b>46,907.19</b>
<b>Revenue from operations</b>	<b>18,984.51</b>	<b>17,428.59</b>	<b>11,409.09</b>	<b>36,413.10</b>	<b>21,412.93</b>	<b>46,907.19</b>
<b>Segment Results</b>						
Trading of ayurvedic products/ medicines	4,053.73	3,010.81	1,424.60	7,194.88	2,201.48	5,012.21
Ayurvedic healthcare services	4,536.90	4,287.48	2,230.91	8,701.79	3,697.51	7,458.93
<b>Subtotal</b>	<b>8,590.63</b>	<b>7,298.29</b>	<b>3,655.51</b>	<b>15,896.67</b>	<b>5,898.99</b>	<b>12,471.14</b>
<b>Unallocable expenses/ income:</b>						
Less- Finance cost	(434.60)	(165.98)	(206.89)	(600.58)	(376.92)	(1,065.49)
Add- Other unallocable income	144.49	106.85	344.75	251.34	607.86	673.54
Less- Other unallocable expenses *	(424.37)	(384.13)	(253.09)	(816.25)	(537.41)	(1,321.43)
<b>Profit before tax</b>	<b>7,876.15</b>	<b>6,855.03</b>	<b>3,540.28</b>	<b>14,731.18</b>	<b>5,592.52</b>	<b>10,757.76</b>

\* For internal reporting purposes, the Company's CODM allocates unallocable expenses as presented above in the proportion of respective segment revenue.

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**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS  
FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2025**

Standalone Balance sheet as at:

(Amount in Rs. lacs)

Particulars	30 September 2025	31 March 2025	01 April 2024
	(Unaudited)	(Refer note 3 and 4)	(Refer note 3 and 4)
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	10,088.22	9,234.42	6,682.52
Right-of-use assets	9,575.95	10,026.65	5,809.27
Capital work in progress	1,719.37	1,123.31	349.84
Goodwill	5,811.82	5,811.82	-
Intangible assets	176.65	232.65	2.13
Intangible assets under development	386.73	224.28	43.68
Financial assets			
(i) Investments	66.55	64.00	64.00
(ii) Other financial assets	926.71	999.83	480.23
Deferred tax asset (Net)	676.02	584.19	172.16
Other non current assets	273.51	-	-
<b>Total Non-current assets (A)</b>	<b>29,701.53</b>	<b>28,301.15</b>	<b>13,603.83</b>
<b>Current assets</b>			
Inventories	1,573.40	1,154.58	718.87
Financial assets			
(i) Investments	9,164.28	291.61	369.69
(ii) Trade receivables	9,282.97	8,426.58	3,383.02
(iii) Cash and cash equivalents	2,402.35	2,297.87	2,531.47
(iv) Other bank balances	-	-	3,669.28
(v) Loans	237.00	312.00	812.00
(vi) Other financial assets	226.37	68.97	93.18
Other current assets	2,030.79	1,042.08	2,040.61
<b>Total Current assets (B)</b>	<b>24,917.16</b>	<b>13,593.69</b>	<b>13,618.12</b>
<b>TOTAL ASSETS (A+B)</b>	<b>54,618.69</b>	<b>41,894.84</b>	<b>27,221.95</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity share capital	2,486.01	2,486.01	2,486.01
Other equity	32,876.43	23,148.27	16,106.72
<b>Total Equity (C)</b>	<b>35,362.44</b>	<b>25,634.28</b>	<b>18,592.73</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Financial liabilities			
(i) Borrowings	30.40	42.92	32.16
(ii) Lease liabilities	8,088.44	8,513.08	4,780.78
Provisions	371.68	369.32	257.95
<b>Total Non-current liabilities (D)</b>	<b>8,490.52</b>	<b>8,925.32</b>	<b>5,070.89</b>
<b>Current liabilities</b>			
Financial liabilities			
(i) Borrowings	28.00	1,030.40	21.79
(ii) Lease liabilities	2,472.87	2,106.99	931.94
(iii) Trade payables			
(a) Total outstanding dues of micro and small enterprises	200.38	238.28	35.45
(b) Total outstanding dues of creditors other than micro and small enterprises	1,467.82	711.28	410.32
(iv) Other financial liabilities	3,328.83	1,985.89	1,239.65
Other current liabilities	2,002.78	1,096.46	636.65
Provisions	76.72	28.66	16.50
Current tax liabilities (net)	1,188.33	137.28	266.03
<b>Total Current liabilities (E)</b>	<b>10,765.73</b>	<b>7,335.24</b>	<b>3,558.33</b>
<b>Total liabilities (F=D+E)</b>	<b>19,256.25</b>	<b>16,260.56</b>	<b>8,629.22</b>
<b>TOTAL EQUITY AND LIABILITIES (C+F)</b>	<b>54,618.69</b>	<b>41,894.84</b>	<b>27,221.95</b>

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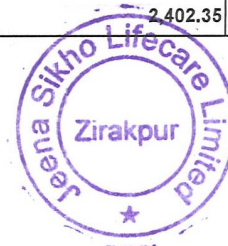
**STANDALONE STATEMENT OF CASH FLOWS  
FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2025**

(Amount in Rs. lacs)

Particulars	Six months ended 30 September 2025	Six months ended 30 September 2024
	(Unaudited)	(Unaudited)
<b>Cash flows from Operating activities</b>		
Profit before tax	14,731.18	5,592.52
<i>Adjustments for:</i>		
Depreciation and amortisation expense	2,004.77	1,160.59
Finance costs	600.58	376.92
Share based payment expense	34.71	44.13
Allowance for expected credit loss	46.10	286.77
Gain on current investments measured at fair value through profit and Loss	(67.67)	9.12
Gain on sale of investment	(8.69)	(103.37)
Interest income	(61.95)	(207.19)
Interrest income of security deposits	(63.90)	-
Sundry balances written back	-	(42.42)
Gain on sale of property, plant and equipment (net)	(1.74)	(233.37)
Amounts written off	1.10	-
<b>Operating profit before working capital changes</b>	<b>17,214.50</b>	<b>6,883.70</b>
<i>Working capital adjustments:</i>		
Increase in inventories	(418.81)	(280.98)
Increase in trade receivables	(903.60)	(2,139.67)
Increase in financial assets	(43.12)	(235.78)
(Increase)/ Decrease in other assets	(1,106.71)	834.71
Increase in trade payables	718.62	289.44
Increase in other financial liabilities	178.07	285.46
Increase in other liabilities	768.18	190.45
Increase in provisions	118.63	78.13
<b>Cash generated from operating activities</b>	<b>16,525.75</b>	<b>5,905.46</b>
Income tax paid	(2,779.40)	(1,668.77)
<b>Net cash generated from operating activities</b>	<b>13,746.35</b>	<b>4,236.69</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment, intangible assets and capital work in progress	(2,303.76)	(1,349.25)
Investment in equity instruments	(2.55)	-
Investments in mutual funds	(9,800.00)	(1,050.97)
Proceeds from sale of investments in mutual funds	1,003.69	684.34
Proceeds from repayment of loans (net)	75.00	170.00
Investments in bank deposits (net)	(6.79)	(539.10)
Interest income	27.58	171.13
<b>Net cash used in investing activities</b>	<b>(11,006.83)</b>	<b>(1,913.85)</b>
<b>Cash flows from financing activities</b>		
Repayment of long term borrowings	(12.52)	(9.67)
Repayment of short term borrowings (net)	(1,002.40)	(1.04)
Repayment of lease liabilities	(1,617.16)	(931.98)
Finance costs	(2.96)	(19.99)
Dividend paid	-	(1,039.15)
<b>Net cash used in financing activities</b>	<b>(2,635.04)</b>	<b>(2,001.83)</b>
Net increase in cash and cash equivalents	104.48	321.01
Cash and cash equivalents at the beginning of the period	2,297.87	2,531.47
<b>Cash and cash equivalents at the end of the period</b>	<b>2,402.35</b>	<b>2,852.48</b>



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**Walker Chandiook & Co LLP**

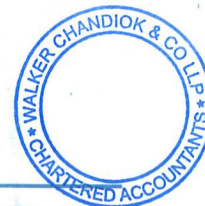
B-309, 3rd Floor,  
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Industrial Area, Phase I,  
Chandigarh - 160 002  
India

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**Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date 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 Jeena Sikho Lifecare Limited**

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Jeena Sikho Lifecare Limited ('the Company') for the quarter ended 30 September 2025 and the year to date results for the period 01 April 2025 to 30 September 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'). Attention is drawn to the fact that the figures for the corresponding quarter ended 30 September 2024 have been approved by the Company's Board of Directors, but have not been subjected to audit or review.
2. The Statement, which is the responsibility of the Company's management and approved by the Company'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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.



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Chartered Accountants

Offices in Ahmedabad, Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandiook & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

## Walker Chandniok & Co LLP

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The review of standalone unaudited quarterly financial results for the period ended 30 June 2025, included in the Statement was carried out and reported by KRA & Co. Chartered Accountants who has expressed unmodified conclusion vide their review report dated 14 August 2025, whose review report has been furnished to us and which has been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.
6. The Company had prepared separate standalone financial results for the year to date period 01 April 2024 to 30 September 2024 and year ended 31 March 2025 and the transition date opening balance sheet as at 01 April 2024 prepared in accordance with the recognition and measurement principles laid down in the relevant accounting standards prescribed under section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021, and as per the presentation and disclosure requirements of Regulation 33 of the Listing Regulations, and other accounting principles generally accepted in India, which were reviewed/audited by the predecessor auditor whose reports dated 11 November 2024, 16 May 2025 and 15 May 2024 respectively expressed an unmodified conclusion/opinion. These standalone financial results and balance sheet have been adjusted for the differences in the accounting principles adopted by the Company on transition to Ind AS, which have been reviewed by us. Our conclusion is not modified in respect of this matter.

### For Walker Chandniok & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013



**Sandeep Mehta**

Partner

Membership No. 099410

UDIN: 25099410BMTTCZW9947

**Place: Chandigarh**

**Date: 06 November 2025**

**JEENA SIKHO LIFECARE LIMITED**

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**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS  
FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2025**

(Amount in Rs. lacs)

S. No.	Particulars	Quarter ended			Six months ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited) Refer note 3(iii)	(Unaudited)	(Unaudited) Refer note 3 (iii)	(Restated) Refer note 3(iii) and 5
<b>1</b>	<b>Income</b>						
	a. Revenue from operations	18,984.51	17,428.59	11,409.09	36,413.10	21,412.93	46,907.19
	b. Other income	144.49	106.85	344.75	251.34	607.86	673.54
	<b>Total Income</b>	<b>19,129.00</b>	<b>17,535.44</b>	<b>11,753.84</b>	<b>36,664.44</b>	<b>22,020.79</b>	<b>47,580.73</b>
<b>2</b>	<b>Expenses</b>						
	a. Purchase of stock-in-trade and ayurvedic healthcare consumables	2,561.01	2,088.71	1,327.94	4,649.72	2,454.04	5,857.99
	b. Changes in inventories of stock-in-trade and ayurvedic healthcare consumables	(152.17)	(255.24)	(248.80)	(407.41)	(280.98)	(435.71)
	c. Employee benefits expense	3,316.87	2,996.15	2,388.85	6,313.02	4,528.52	10,074.28
	d. Finance costs	434.63	165.98	206.89	600.61	376.92	1,065.49
	e. Depreciation and amortisation expense	1,039.70	965.16	624.79	2,004.86	1,160.59	2,910.54
	f. Other expenses	4,056.29	4,723.70	3,913.89	8,779.99	8,189.18	17,350.38
	<b>Total Expenses</b>	<b>11,256.33</b>	<b>10,684.46</b>	<b>8,213.56</b>	<b>21,940.79</b>	<b>16,428.27</b>	<b>36,822.97</b>
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>7,872.67</b>	<b>6,850.98</b>	<b>3,540.28</b>	<b>14,723.65</b>	<b>5,592.52</b>	<b>10,757.76</b>
<b>4</b>	<b>Tax expense / (credit)</b>						
	a. Current tax	2,052.33	1,778.13	988.77	3,830.46	1,562.58	3,153.33
	b. Taxation for earlier years	-	-	-	-	-	21.54
	c. Deferred tax	(54.67)	(54.29)	(108.41)	(108.96)	(202.96)	(411.44)
	<b>Total tax expense</b>	<b>1,997.66</b>	<b>1,723.84</b>	<b>880.36</b>	<b>3,721.50</b>	<b>1,359.62</b>	<b>2,763.43</b>
<b>5</b>	<b>Profit for the period/ year (3-4)</b>	<b>5,875.01</b>	<b>5,127.14</b>	<b>2,659.92</b>	<b>11,002.15</b>	<b>4,232.90</b>	<b>7,994.33</b>
<b>6</b>	<b>Other comprehensive income</b>						
	(i) Items that will not be reclassified to profit or loss						
	- Remeasurement gain/(loss) on defined benefit plans	9.19	59.02	(0.59)	68.21	(1.17)	(2.34)
	- Income tax related to items that will not be reclassified to profit or loss	(2.32)	(14.85)	0.15	(17.17)	0.29	0.59
<b>7</b>	<b>Total comprehensive income for the period/ year (5+6)</b>	<b>5,881.88</b>	<b>5,171.31</b>	<b>2,659.48</b>	<b>11,053.19</b>	<b>4,232.02</b>	<b>7,992.58</b>
<b>8</b>	<b>Paid-up equity share capital (Face value of Rs. 2 each) Refer note 6</b>	<b>2,486.01</b>	<b>2,486.01</b>	<b>2,486.01</b>	<b>2,486.01</b>	<b>2,486.01</b>	<b>2,486.01</b>
<b>9</b>	<b>Other equity</b>						<b>23,148.27</b>
<b>10</b>	<b>Earnings per share (Face value of Rs. 2 each) Refer note 6</b>						
	Basic (in Rs. not annualised except for year ended 31 March 2025)	4.73	4.12	2.14	8.85	3.41	6.43
	Diluted (in Rs. not annualised except for year ended 31 March 2025)	4.72	4.12	2.14	8.84	3.40	6.42
	See accompanying notes to the unaudited financial results						

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**JEENA SIKHO LIFECARE LIMITED**

Regd. Office : SCO 11, First Floor, Kalgidhar Enclave, Zirakpur, Mohali, Punjab 140604  
CIN: L52601PB2017PLC046545

Website: www.jeenasikho.com Email: cs@jeenasikho.com Tel: 91 - 01762-513185

**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS  
FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2025**

**Segment-wise revenue and results for the quarter and six months ended 30 September 2025**

(Amount in Rs. lacs)

Particulars	Quarter ended			Six months ended		Year ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Restated)
<b>Segment Revenue</b>						
Trading of ayurvedic products/ medicines	9,592.27	8,002.51	5,005.98	17,594.78	9,557.97	21,535.59
Ayurvedic healthcare services	9,392.24	9,426.08	6,403.11	18,818.32	11,854.96	25,371.60
<b>Subtotal</b>	<b>18,984.51</b>	<b>17,428.59</b>	<b>11,409.09</b>	<b>36,413.10</b>	<b>21,412.93</b>	<b>46,907.19</b>
<b>Revenue from operations</b>	<b>18,984.51</b>	<b>17,428.59</b>	<b>11,409.09</b>	<b>36,413.10</b>	<b>21,412.93</b>	<b>46,907.19</b>
<b>Segment Results</b>						
Trading of ayurvedic products/ medicines	4,053.73	3,010.81	1,424.60	7,194.88	2,201.48	5,012.21
Ayurvedic healthcare services	4,536.90	4,287.48	2,230.91	8,701.79	3,697.51	7,458.93
<b>Subtotal</b>	<b>8,590.63</b>	<b>7,298.29</b>	<b>3,655.51</b>	<b>15,896.67</b>	<b>5,898.99</b>	<b>12,471.14</b>
<b>Unallocable expenses/ income:</b>						
Less- Finance cost	(434.60)	(165.98)	(206.89)	(600.58)	(376.92)	(1,065.49)
Add- Other unallocable income	144.49	106.85	344.75	251.34	607.86	673.54
Less- Other unallocable expenses *	(427.85)	(388.18)	(253.09)	(823.78)	(537.41)	(1,321.43)
<b>Profit before tax</b>	<b>7,872.67</b>	<b>6,850.98</b>	<b>3,540.28</b>	<b>14,723.65</b>	<b>5,592.52</b>	<b>10,757.76</b>

\* For internal reporting purposes, the Company's CODM allocates unallocable expenses of the Holding Company as presented above in the proportion of respective segment revenue.

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**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS  
FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2025**

Consolidated Balance sheet as at:

(Amount in Rs. lacs)

Particulars	30 September 2025	31 March 2025	01 April 2024
	(Unaudited)	(Refer note 3 and 4)	(Refer note 3 and 4)
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	10,090.73	9,234.42	6,682.52
Right-of-use assets	9,575.95	10,026.65	5,809.27
Capital work in progress	1,859.59	1,123.31	349.84
Goodwill	5,811.82	5,811.82	-
Intangible assets	176.65	232.65	2.13
Intangible assets under development	386.73	224.28	43.68
<b>Financial assets</b>			
(i) Investments	64.00	64.00	64.00
(ii) Other financial assets	926.71	999.83	480.23
Deferred tax asset (Net)	676.02	584.19	172.16
Other non current assets	273.51	-	-
<b>Total Non-current assets (A)</b>	<b>29,841.71</b>	<b>28,301.15</b>	<b>13,603.83</b>
<b>Current assets</b>			
Inventories	1,576.81	1,154.58	718.87
<b>Financial assets</b>			
(i) Investments	9,164.28	291.61	369.69
(ii) Trade receivables	9,282.97	8,426.58	3,383.02
(iii) Cash and cash equivalents	2,415.21	2,297.87	2,531.47
(iv) Other bank balances	-	-	3,669.28
(iv) Loans	212.00	312.00	812.00
(v) Other financial assets	226.37	68.97	93.18
Other current assets	2,050.09	1,042.08	2,040.61
<b>Total Current assets (B)</b>	<b>24,927.73</b>	<b>13,593.69</b>	<b>13,618.12</b>
<b>TOTAL ASSETS (A+B)</b>	<b>54,769.44</b>	<b>41,894.84</b>	<b>27,221.95</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity share capital	2,486.01	2,486.01	2,486.01
Other equity	32,872.57	23,148.27	16,106.72
Non-controlling interest	(1.26)	-	-
<b>Total Equity (C)</b>	<b>35,357.32</b>	<b>25,634.28</b>	<b>18,592.73</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
<b>Financial liabilities</b>			
(i) Borrowings	30.40	42.92	32.16
(ii) Lease liabilities	8,088.44	8,513.08	4,780.78
Provisions	371.72	369.32	257.95
<b>Total Non-current liabilities (D)</b>	<b>8,490.56</b>	<b>8,925.32</b>	<b>5,070.89</b>
<b>Current liabilities</b>			
<b>Financial liabilities</b>			
(i) Borrowings	30.50	1,030.40	21.79
(ii) Lease liabilities	2,472.87	2,106.99	931.94
(iii) Trade payables	-	-	-
(a) Total outstanding dues of micro and small enterprises	200.38	238.28	35.45
(b) Total outstanding dues of creditors other than micro and small enterprises	1,621.15	711.28	410.32
(iv) Other financial liabilities	3,328.83	1,985.89	1,239.65
Other current liabilities	2,002.78	1,096.46	636.65
Provisions	76.72	28.66	16.50
Current tax liabilities (net)	1,188.33	137.28	266.03
<b>Total Current liabilities (E)</b>	<b>10,921.56</b>	<b>7,335.24</b>	<b>3,558.33</b>
<b>Total liabilities (F=D+E)</b>	<b>19,412.12</b>	<b>16,260.56</b>	<b>8,629.22</b>
<b>TOTAL EQUITY AND LIABILITIES (C+F)</b>	<b>54,769.44</b>	<b>41,894.84</b>	<b>27,221.95</b>

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**CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2025**

(Amount in Rs. lacs)

Particulars	Six months ended 30 September 2025	Six months ended 30 September 2024
	(Unaudited)	(Unaudited)
<b>Cash flows from Operating activities</b>		
Profit before tax	14,723.65	5,592.52
<i>Adjustments for:</i>		
Depreciation and amortisation expense	2,004.86	1,160.59
Finance costs	600.61	376.92
Share based payment expense	34.71	44.13
Allowance for expected credit loss	46.10	286.77
Gain on current investments measured at fair value through profit and Loss	(67.67)	9.12
Gain on sale of investment	(8.69)	(103.37)
Interest income	(61.95)	(207.19)
Interest income of security deposits	(63.90)	-
Sundry balances written back	-	(42.42)
Gain on sale of property, plant and equipment (net)	(1.74)	(233.37)
Amounts written off	1.10	-
<b>Operating profit before working capital changes</b>	<b>17,207.09</b>	<b>6,883.70</b>
<i>Working capital adjustments:</i>		
Increase in inventories	(422.22)	(280.98)
Increase in trade receivables	(903.60)	(2,139.67)
Increase in financial assets	(43.12)	(235.78)
(Increase)/ Decrease in other assets	(1,126.01)	834.71
Increase in trade payables	871.93	289.44
Increase in other financial liabilities	178.07	285.46
Increase in other liabilities	768.18	190.45
Increase in provisions	118.63	78.13
<b>Cash generated from operating activities</b>	<b>16,648.94</b>	<b>5,905.46</b>
Income tax paid	(2,779.40)	(1,668.77)
<b>Net cash generated from operating activities</b>	<b>13,869.54</b>	<b>4,236.69</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment, intangible assets and capital work in progress	(2,446.56)	(1,349.25)
Investments in mutual funds	(9,800.00)	(1,050.97)
Proceeds from sale of investments in mutual funds	1,003.69	684.34
Proceeds from repayment of loans (net)	100.00	170.00
Investments in bank deposits (net)	(6.79)	(539.10)
Interest income	27.58	171.13
<b>Net cash used in investing activities</b>	<b>(11,122.08)</b>	<b>(1,913.85)</b>
<b>Cash flows from financing activities</b>		
Proceeds from issue of shares (non controlling interest)	2.45	
Repayment of long term borrowings	(12.52)	(9.67)
Repayment of short term borrowings (net)	(999.90)	(1.04)
Repayment of lease liabilities	(1,617.16)	(931.98)
Finance cost	(2.99)	(19.99)
Dividend paid	-	(1,039.15)
<b>Net cash used in financing activities</b>	<b>(2,630.12)</b>	<b>(2,001.83)</b>
Net increase in cash and cash equivalents	117.34	321.01
Cash and cash equivalents at the beginning of the period	2,297.87	2,531.47
<b>Cash and cash equivalents at the end of the period</b>	<b>2,415.21</b>	<b>2,852.48</b>

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**Notes:**

1 The statutory auditors have reviewed the standalone and consolidated financial results of Jeena Sikho Lifecare Limited ("the Holding Company") and its subsidiary (together referred to as "the Group") for the quarter and six months ended 30 September 2025. In terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, these standalone and consolidated financial results ("financial results") for the quarter and six months ended 30 September 2025 were reviewed by the Audit Committee at its meeting held on 06 November 2025 and approved by the Board of Directors at their meeting held on 06 November 2025.

The Group incorporated a subsidiary, Jeena Green Resources Private Limited, on 10 March 2025. The Group is presenting consolidated financials for the first time in the current period. Accordingly, the consolidated financial results for the quarter and six months ended 30 September 2024 and year ended 31 March 2025 and balance sheet as at 01 April 2024 represents standalone financial results and standalone balance sheet of the Holding Company.

2 The above standalone and consolidated financial results have 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 and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

3 (i) The Holding Company's equity shares were migrated from the SME Emerge platform to the Main Board of BSE and NSE on 11 August 2025. Upto the previous year ended 31 March 2025, the Holding Company was only required to submit six monthly results to the stock exchange. Accordingly, the unaudited standalone and unaudited consolidated financial results of the Company for the quarter ended 30 September 2024 included in these unaudited standalone financial results have not been subject to an audit or review by the statutory auditors. However, the management has exercised necessary due diligence to ensure that the unaudited standalone financial results for the aforementioned period provide a fair view of the Company's affairs.

(ii) The comparative standalone and consolidated financial information of the Group for the quarter ended 30 June 2025 under Ind AS, half year ended 30 September 2024, year ended 31 March 2025 and the transition date opening balance sheet as at 01 April 2024 under previous IGAAP were reviewed/audited by the KRA & Co, Chartered Accountants, the predecessor auditor, who have expressed an unmodified conclusion/opinion.

(iii) The Group has adopted Indian Accounting Standards (Ind AS), with an effective transition date of 01 April 2024. Accordingly, the standalone and consolidated financial results for the quarter and half year ended 30 September 2025 have been prepared in compliance with Ind AS. The comparative figures for the corresponding quarter and six months ended 30 September 2024, and for the year ended 31 March 2025 and 01 April 2024, have also been restated to align with Ind AS requirements. Refer note 4(i), (ii) and (iii) for reconciliation for transition from IGAAP to Ind AS and note 5 for the restatement of the Ind AS standalone and consolidated financial results for year ended 31 March 2025.

4 The reconciliation of standalone and consolidated net profit after tax for the quarter and six months ended 30 September 2024 and year ended 31 March 2025 as published under previous IGAAP with standalone and consolidated total comprehensive income as restated under Ind AS and equity reconciliation as at 31 March 2025 and 01 April 2024 are summarized below:

(i) **Reconciliation of standalone and consolidated total comprehensive income for the period:**

Particulars	Quarter ended 30 September 2024	Six months ended 30 September 2024	Year ended 31 March 2025
Net profit after tax as per previous Indian GAAP	2,484.73	4,687.91	9,072.89
<b>Adjustments:</b>			
Impact of expected credit loss recognised on on trade receivables	(124.98)	(236.77)	(600.97)
Impact of adjustment related to provisions for employee benefits	0.59	-	19.73
Impact of share based payment expense recognised on the basis of fair value of option	(0.75)	(1.13)	(45.14)
Impact due to fair valuation of current investments	(54.53)	(9.12)	(23.07)
Impact due to recognition of lease liability and right-of-use assets	257.90	(361.81)	(813.13)
Impact due to depreciation on assets acquired under business acquisition	-	-	13.62
Impact of deferred tax (net) on account of the above adjustments	96.97	153.82	370.39
<b>Net profit after tax as per Ind AS</b>	<b>2,659.92</b>	<b>4,232.90</b>	<b>7,994.33</b>
Other comprehensive loss	(0.44)	(0.88)	(1.75)
<b>Total comprehensive income as per Ind AS</b>	<b>2,659.48</b>	<b>4,232.02</b>	<b>7,992.58</b>

(ii) **Reconciliation of standalone and consolidated total equity as at 31 March 2025 and 01 April 2024:**

Particulars	As at 31 March 2025	As at 01 April 2024
Total equity (shareholder's funds) as per previous Indian GAAP (A)	27,301.53	19,224.79
<b>Adjustments:</b>		
Impact of expected credit loss recognised on on trade receivables	(600.97)	(735.49)
Impact due to fair valuation of current investments	(23.07)	19.69
Impact of adjustment related to provisions for employee benefits	17.39	(128.85)
Impact due to recognition of lease liability and right-of-use assets	(813.14)	-
Impact of share based payment expense recognised on the basis of fair value of option	(45.14)	-
Impact of remeasurement of employee stock options	45.14	-
Impact due to depreciation on assets acquired under business acquisition	13.62	-
Impact of deferred tax (net) on account of the above adjustments	370.98	212.59
<b>Total</b>	<b>(1,035.19)</b>	<b>(632.06)</b>
Net impact brought forward from opening balance sheet	(632.06)	-
<b>Total adjustments (B)</b>	<b>(1,667.25)</b>	<b>(632.06)</b>
<b>Total equity as per Ind AS (A+B)</b>	<b>25,634.28</b>	<b>18,592.73</b>



## (iii) Adjustments to standalone and consolidated statement of cash flow:

Particulars	For the year ended 30 September 2024 (Unaudited) Under previous IGAAP	Impact due to aforementioned Ind AS adjustments	For the year ended 30 September 2024 (Unaudited) Under Ind AS
Cash generated from operating activities	3,437.99	798.70	4,236.69
Net cash used in investing activities	(2,047.35)	133.50	(1,913.85)
Net cash used in financing activities	(1,069.63)	(932.20)	(2,001.83)
Net increase in cash and cash equivalents	321.01	-	321.01

- 5 The following restatements w.r.t Ind AS adjustments pertaining to previous year ended 31 March 2025 as disclosed in the quarterly financial results on 30 June 2025 have been made by the management and appropriately corrected in these standalone financial results in accordance with the requirements of Ind AS 8, 'Accounting Policies, Changes in Accounting Estimates and Errors' read with Ind AS 101, 'First-time Adoption of Indian Accounting standards' and overall impact of these adjustments is not material to the standalone and consolidated financial results of the Group as a whole.

The impact of the aforesaid correction on the restated statement of profit and loss for the year ended 31 March 2025 as disclosed in the standalone and consolidated financial results for the quarter ended 30 June 2025 is as follows:

Particulars	For the year ended 31 March 2025 (Presented in results of quarter ended 30 June 2025)	Note	Adjustments	For the year ended 31 March 2025 (Restated)
<b>Income</b>				
a. Revenue from operations	46,884.02	(a)	23.17	46,907.19
b. Other income	679.25	(a), (b), (c)	(5.71)	673.54
<b>Total Income</b>	<b>47,563.27</b>		<b>17.46</b>	<b>47,580.73</b>
<b>Expenses</b>				
a. Purchase of stock-in-trade and ayurvedic healthcare consumables	3,561.90	(i)	2,296.09	5,857.99
b. Changes in inventories of stock-in-trade and ayurvedic healthcare consumables	(435.71)		-	(435.71)
c. Employee benefits expense	10,029.14	(d)	45.14	10,074.28
d. Finance costs	513.01	(e), (f)	552.48	1,065.49
e. Depreciation and amortisation expense	2,837.94	(e), (g)	72.60	2,910.54
f. Other expenses	19,748.89	(c), (e), (h)	(2,398.51)	17,350.38
<b>Total Expenses</b>	<b>36,255.17</b>		<b>567.80</b>	<b>36,822.97</b>
<b>Profit before tax (1-2)</b>	<b>11,308.10</b>		<b>(550.34)</b>	<b>10,757.76</b>
<b>Tax expense / (credit)</b>				
a. Current tax	3,153.33		-	3,153.33
b. Taxation for earlier years	7.77		13.77	21.54
c. Deferred tax	(302.04)	(j)	(109.40)	(411.44)
<b>Total tax expense</b>	<b>2,859.06</b>	(j)	<b>(95.63)</b>	<b>2,763.43</b>
<b>Profit for the period/ year (3-4)</b>	<b>8,449.04</b>		<b>(454.71)</b>	<b>7,994.33</b>
<b>Total comprehensive income for the period/ year (5+6)</b>	<b>8,447.29</b>		<b>(454.71)</b>	<b>7,992.58</b>
<b>Other equity</b>	<b>23,556.28</b>	(d)	<b>(408.01)</b>	<b>23,148.27</b>
<b>Earnings per share (Face value of Rs. 2 each) Refer note 6</b>				
<b>Basic (in Rs. not annualised except for year ended 31 March 2025)</b>	<b>6.80</b>		<b>(0.37)</b>	<b>6.43</b>
<b>Diluted (in Rs. not annualised except for year ended 31 March 2025)</b>	<b>6.79</b>		<b>(0.37)</b>	<b>6.42</b>
See accompanying notes to the unaudited financial results				

## Notes for the material adjustments:

- (a) Other income is reclassified to other operating income arising from activities incidental to the entity's principal operations, but still related to its core business, and presented under "Revenue from Operations".
- (b) Changes in interest on security deposits due to change in the management's expectation of lease term.
- (c) Reclassification of fair value loss on current investments valued at FVTPL to operating expenses which was earliest netted off from other income.
- (d) Share based payment expense have been recorded on the basis of final fair value report of the options as per Ind AS 102- Share based payments.
- (e) Change in interest on lease liability and amortisation of right-of-use assets primarily due to change in management's expectation of the lease term to be considered for accounting of lease liability and right-of-use assets.
- (f) Deferred payment recognized under the business acquisition agreement has been measured at its present value by discounting in accordance with Ind AS 109 – Financial Instruments. Earlier, such deferred consideration was recorded at the undiscounted amount.
- (g) Goodwill valuation under Ind AS has been revised and management has recognized non-compete fee and empanelment as intangible asset basis valuation report from an independent third party valuer. Accordingly the same has been amortised in the books of accounts as per their useful life.
- (h) Right-of-use assets and corresponding lease liabilities have been recognized in accordance with Ind AS 116 – Leases, previously excluded due to their classification as short-term leases.
- (i) Ayurvedic healthcare consumables which were earlier shown as expense under operating expenses have been reclassified to purchase of stock-in-trade and ayurvedic healthcare consumables.
- (j) Change in impact of current tax and deferred tax (net) on account of the above adjustments.



- 6 On 12 June 2025, the Holding Company sub-divided/split its equity shares from one equity share of face value Rs. 10 each, fully paid-up, into five equity shares of face value Rs. 2 each, fully paid-up. Accordingly, Basic and Diluted Earnings Per Share for all periods presented have been computed based on the revised share capital post sub-division/split.
- 7 The shareholders of the Holding Company at its annual general meeting held on 29 September 2025, declared dividend of Rs. 1.10 per equity share of face value of Rs. 2 each for the financial year ended 31 March 2025.
- 9 As per Ind AS 108 operating segment is a component of the Group that engages in business activities whose operating results are regularly reviewed by the Group's Chief Operating Decision Maker ('CODM') to make decisions about resources to be allocated to the segment and assess its performance; and for which discrete financial information is available. Accordingly, the Group has identified its operating segments as below:  
a) Trading of ayurvedic products/ medicines  
b) Ayurvedic healthcare services  
The CODM does not review assets and liabilities for each operating segment separately, hence segment information relating to the total assets and liabilities has not been furnished.
- 10 Figures have been regrouped/ re-classified wherever necessary.

Place: Punjab  
Date: 06 November 2025

For Jeena Sikho Lifecare Limited



For JEENA SIKHO LIFECARE LIMITED

*Manish Grover*  
Managing Director

Manish Grover  
Managing Director  
DIN - 07557886

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**Walker Chandiook & Co LLP**

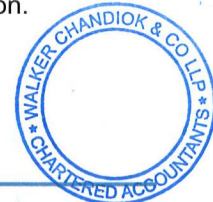
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**Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To the Board of Directors of Jeena Sikho Lifecare Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Jeena Sikho Lifecare Limited ('the Holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group'), (refer Annexure 1 for the list of subsidiary included in the Statement) for the quarter ended 30 September 2025 and the consolidated year to date results for the period 01 April 2025 to 30 September 2025, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company'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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.



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Chartered Accountants

Offices in Ahmedabad, Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

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## Walker Chandiook & Co LLP

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review report of the other auditor referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We did not review the interim financial information of one subsidiary i.e. Jeena Green Resources Private Limited included in the Statement, whose financial information reflects total assets of ₹ 178.30 lacs as at 30 September 2025, and total revenues of ₹ Nil and ₹ Nil, total net loss after tax of ₹ 3.57 lacs and ₹ 7.57 lacs, total comprehensive loss of ₹ 3.57 lacs and ₹ 7.57 lacs, for the quarter and year-to-date period ended on 30 September 2025 respectively, and cash flows (net) of ₹ 12.86 lacs for the period ended 30 September 2025, as considered in the Statement. These interim financial information have been reviewed by other auditor whose review report has been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the review report of such other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditor.

6. The review of unaudited consolidated quarterly financial results for the quarter ended 30 June 2025, included in the Statement was carried out and reported by KRA & Co Chartered Accountants who have expressed unmodified conclusion vide their review report dated 14 August 2025, whose review report has been furnished to us by the management and which has been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

### For Walker Chandiook & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013



**Sandeep Mehta**

Partner

Membership No. 099410

UDIN: 25099410BMTTCZX6080

**Place:** Chandigarh

**Date:** 06 November 2025

# Walker ChandioK &Co LLP

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

## **Annexure 1**

### **List of entities included in the Statement**

1. Jeena Green Resources Private Limited



**Annexure II**

**Details required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November, 2024.**

**Appointment of Internal Auditor:**

Sr. No	Details of events that need to be provided	Details of Change
1	Name of the Company	Jeena Sikho Lifecare Limited
2	Name of the Auditor	Mr. Puneet Gupta
3	Reason for change viz. appointment, <del>resignation,</del> <del>removal,</del> <del>death or otherwise;</del>	Appointment of Deepak K Garg & Associates, Chartered Accountant firm, as Internal Auditor of the Company.
4	Date of Appointment and term of appointment	The Board of Directors at its meeting held on 06 <sup>th</sup> November 2025 have appointed Deepak K Garg & Associates, Chartered Accountants as the Internal Auditor of the Company for the Financial Year 2025-26.
5.	Brief profile (in case of appointment)	M/s. Deepak K Garg and Associates, is a firm of Chartered Accountant having 13 Year of Experience with a comprehensive background in financial compliance, audit, and corporate governance. Possessing extensive expertise in navigating complex regulatory landscapes, including Taxation, Corporate Law & Governance, Audit & Assurance, Experience with International accounting standards, and their implementation, Financial Reporting & Compliance, Strong foundation in financial reporting, ensuring compliance with relevant accounting standards and regulatory requirements, Experience with the implementation of internal controls, and risk assessment.
6.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

**JEENA SIKHO LIFECARE LIMITED**

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CIN NO.: L52601PB2017PLC046545

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