

JEENA SIKHO LIFECARE LIMITED

(Formerly known as Jeena Sikho Lifecare Private Limited)

REGD OFFICE: SCO-11, Kalgidhar Enclave, Baltana, Zirakpur, Punjab-140604, 01762-513185

Branch: B-26, Opp. Metro Pillar No. 223, Rohtak Road, New Multan Nagar, Delhi - 110056

CIN NO.: L52601PB2017PLC046545

Email ID.: cs@jeenasikho.com

Ref. No.

Dated

Date: November 12, 2024

To,
The Manager
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai-400051

SYMBOL: JSLL
ISIN: INE0J5801011

Subject: Clarification in respect of Board meeting outcome dated 11.11.2024

Ref: Revised Outcome of the Board Meeting under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Sir/Madam,

Pursuant to Regulation 30 and Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of Jeena Sikho Lifecare Limited at their meeting held on November 11, 2024 have considered and approved the Standalone Un-audited Financial Results of the Company along with Limited Review Report for the half year ended on 30th September, 2024.

Kindly note that there is an inadvertent typographical error was noticed in the Un-audited Standalone Financial Results for the Half year ended September 30, 2024. In view of the above we are filing a revised set of Un-audited Standalone Financial Results for the half year ended 30th September 2024.

We enclose herewith a copy of the said financial results along with the Limited Review Report.

You are requested to take the same on record and do the needful.

The aforementioned documents shall also be available on the Company's website:
www.jeenasikho.com.

You are requested to kindly take the above on your records

Thank you,
Yours faithfully,
For **JEENA SIKHO LIFECARE LIMITED**

Manish Grover
Managing Director
DIN: 0755788



H -1/208, Garg Tower, Netaji Subhash Place, Pitampura, New Delhi -110034

Independent Auditor's Review Report on Standalone Unaudited Half Yearly Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligation 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 half year ended September 30, 2024 ("the Statement"), 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 Regulation").
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25") prescribed under section 133 of the Companies Act 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing and Disclosure Requirements) Regulations, 2015. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.
4. Based on our review conducted as stated in paragraph 3 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 the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KRA & Co.

Chartered Accountants

(Firm Registration No.020266N)



Saurabh Garg

Partner

Membership No.: 510541

UDIN: 24510541BKAQHH3319

Place: New Delhi

Date: November 11, 2024

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 HALF YEAR ENDED SEPTEMBER 30, 2024**

(Amount in Rs. Lacs)

Sl. No.	Particulars	Half-year ended			Year ended
		30.09.2024	31.03.2024	30.09.2023	31.03.2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
	a. Revenue from Operations	21,412.93	16,704.89	15,736.00	32,440.89
	b. Other Income	595.53	495.01	148.97	643.98
	Total Income	22,008.46	17,199.90	15,884.97	33,084.87
2	Expenses				
	a. Purchase of stock-in-trade	1,542.79	1,258.93	1,205.96	2,464.89
	b. Change in inventories of stock-in-trade	(280.99)	(214.59)	(93.82)	(308.41)
	c. Employee Benefits Expenses	4,528.57	3,524.94	3,066.17	6,591.11
	d. Finance Costs	19.78	15.76	25.38	41.14
	e. Depreciation and Amortisation Expenses	303.66	263.29	246.61	509.90
	f. Other Expenses	9,694.46	7,329.38	7,065.15	14,394.53
	Total Expenses	15,808.27	12,177.71	11,515.45	23,693.16
3	Profit before exceptional and extraordinary items and tax	6,200.19	5,022.19	4,369.52	9,391.71
4	Exceptional items & Extraordinary items	-	-	-	-
5	Profit before tax	6,200.19	5,022.19	4,369.52	9,391.71
6	Tax expense				
	a. Current Tax	1,562.58	1,243.57	1,110.28	2,353.85
	b. Taxation for earlier years	-	33.08	-	33.08
	c. Deferred Tax	(50.30)	7.60	76.55	84.15
	Total tax expense	1,512.28	1,284.25	1,186.83	2,471.08
7	Profit for the year	4,687.91	3,737.94	3,182.69	6,920.63
8	Paid-up Equity Share Capital (Face value of Rs.10 each)	2,486.01	2,486.01	1,381.12	2,486.01
9	Reserves (excluding revaluation reserve) as shown in the audited balance sheet of the previous year	16,738.78	11,198.84	11,198.84	11,198.84
10	Earnings Per Share (Face value of Rs. 10/- each)				
	Basic (in Rs.) (not annualised)	18.86	15.04	12.80	27.84
	Diluted (in Rs.) (not annualised)	18.86	15.04	12.80	27.84

For JEENA SIKHO LIFECARE LIMITED

Manish Dsouza
Managing Director

STATEMENT OF ASSETS AND LIABILITIES

		As at	As at
		30.09.2024	31.03.2024
		(Unaudited)	(Audited)
EQUITY AND LIABILITIES			
1	Shareholders' Funds		
a	Share Capital	2,486.01	2,486.01
b	Reserves and Surplus	20,430.57	16,738.78
	Total Equity	22,916.58	19,224.79
2	Non-Current Liabilities		
a	Long-term borrowings	22.50	32.16
b	Deferred tax liabilities (net)	-	40.42
c	Long term provisions	17.96	14.95
	Total Non - Current Liabilities	40.46	87.53
3	Current Liabilities		
a	Short Term Borrowings	20.75	21.79
b	Trade Payables		
	i Total Outstanding dues of Micro and Small Enterprises	127.22	35.48
	ii Total Outstanding dues other than Micro and Small Enterprises	565.54	410.30
c	Other Current Liabilities	2,352.00	1,876.30
d	Short-Term Provisions	366.78	396.67
	Total Current Liabilities	3,432.29	2,740.54
	Total Equity and Liabilities	26,389.33	22,052.86
	Assets		
1	Non-current assets		
a	Property, Plant and Equipment and Intangible assets		
	(i) Property, Plant and Equipment	7,127.47	6,682.52
	(ii) Intangible assets	3.27	2.13
	(iii) Capital work in progress	1,063.09	349.84
	(iv) Intangible asset under development	163.30	43.68
b	Deferred tax assets (net)	9.88	-
c	Other non current assets	1,065.12	792.01
	Total Non - Current Assets	9,432.13	7,870.18
2	Current assets		
a	Current investments	884.00	414.00
b	Inventories	999.86	718.87
c	Trade Receivables	6,208.19	4,118.51
d	Cash and Cash Equivalents	6,900.36	5,985.51
e	Short-Term Loans and Advances	1,623.26	2,737.74
f	Other Current Assets	341.53	208.05
	Total Current Assets	16,957.20	14,182.68
	Total Assets	26,389.33	22,052.86

For JEENA SIKHO LIFECARE LIMITED

Manish Dsouza

Managing Director

STATEMENT OF CASH FLOWS

	For the Period ended	For the Period ended
	30.09.2024	30.09.2023
	(Unaudited)	(Unaudited)
A. Cash flow from Operating activities		
Profit before tax	6,200.19	4,369.52
Adjustments for:		
Depreciation & amortization expense	303.66	246.61
Net (gain)/ loss on sale of Property Plant & Equipment	(233.37)	-
Net (gain)/ loss on sale of Investments	(103.37)	-
Interest expense on borrowings	19.78	25.38
Liability written back	(42.42)	-
Employee stock option	43.00	-
Interest income	(194.85)	(132.89)
Operating profit before working capital changes	5,992.62	4,508.62
Movements in working capital :		
Increase/(decrease) in provisions	79.31	(354.90)
Increase/(decrease) in trade payables	289.40	116.00
Increase/(decrease) in other current liabilities	475.70	323.65
Decrease/(increase) in loans and advances	1,114.48	(558.31)
Decrease/(increase) in trade receivables	(2,089.68)	(543.50)
Decrease/(increase) in inventories	(280.99)	(93.82)
Decrease/(increase) in other non current assets	(327.81)	73.30
Decrease/(increase) in other current assets	(146.27)	(83.58)
Cash generated from operations	5,106.76	3,387.46
Income tax Refund/ (paid) during the year	(1,668.77)	(1,125.75)
Net cash from operating activities (A)	3,437.99	2,261.71
B. Cash flow from Investing activities		
Purchase of property, plant & equipment and Intangible assets	(1,672.30)	(879.28)
Sale of property, plant & equipment	323.05	-
(Increase)/Decrease in capital advances	-	250.00
(Increase)/Decrease in advance to related party	-	100.00
Investment in mutual funds and securities	(820.00)	(59.00)
Sale of investment in mutual fund	453.37	-
Movement in earmarked deposits held with bank	68.32	(66.68)
Movement in other fixed deposits held with bank	(607.43)	(1,221.44)
Interest received	207.64	154.64
Net cash from investing activities (B)	(2,047.35)	(1,721.76)
C. Cash flow from Financing activities		
Proceeds/(Repayment) of Short Term Borrowings	(1.04)	(3.96)
Proceeds/ (Repayment) of Long Term Borrowings	(9.66)	(10.70)
Dividend paid	(352.55)	(87.93)
Dividend paid to related party	(686.60)	(188.29)
Interest paid	(19.78)	(25.45)
Net cash from financing activities (C)	(1,069.63)	(316.33)
Net increase in cash and cash equivalents (A+B+C)	321.01	223.62
Cash and cash equivalents at the beginning of the year	2,531.47	1,011.54
Cash and cash equivalents at the end of the year (Excluding fixed deposit)	2,852.48	1,235.16

Notes:-

- The above financial results for the half year ended September 30, 2024 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on November 11, 2024.
- The company operates only in one business segment viz "Trading of Ayurvedic Medicines and providing Ayurvedic Therapies". Accordingly there are no separate reporting segments as per Accounting standard 17- "Segment Reporting"
- The financial result has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard (AS) prescribed under section 133 of the Companies Act 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.
- Figures for the previous periods have been re-grouped/ rearranged/ restated wherever necessary to make them comparable with those of the current period.

Place: Punjab
Date: 11.11.2024

For JEENA SIKHO LIFECARE LIMITED.

For JEENA SIKHO LIFECARE LIMITED
Manish Grover
Managing Director

Manish Grover
Managing Director
DIN - 07557886