



100 वर्षों तक स्वस्थ,  
सुखी व समृद्ध जीने के लिए



# JEENA SIKHO LIFECARE LIMITED

REGD OFFICE: ZIRAKPUR, SCO 11, Kalgidhar Enclave, Baltana, 01762-513185  
DELHI, NEW MULTAN NAGAR : B-26, Opp. Metro Pillar No. 223, Rohtak Road

CIN NO.: U52601PB2017PLC046545

Email ID.: cs@jeenasikho.co.in

Ref. No. ....

Dated .....

To,

Date: 14.11.2022

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

SYMBOL: JSLL

ISIN: INE0J5801011

**Sub: Outcome of the board meeting held on Monday, November 14, 2022 and Submission of Un-Audited Standalone and Consolidated Financial Results for the half year ended September 30, 2022**

**Reference: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements), 2015**

Dear Sir/Madam,

In reference to the captioned subject, we would like to inform to the National Stock Exchange Limited that the board of directors in their meeting held on Monday, 14 November 2022 at the registered office of the company situated at SCO 11, First Floor, Kalgidhar Enclave, Zirakpur, Mohali, Punjab 140604, have considered and approved the following business:

1. Un-Audited Standalone and Consolidated Financial Results along with limited review report for the half year ended September 30th, 2022.

Further, pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements), 2015 we are enclosing herewith following:

- a. Un-Audited Standalone Financial Results along with limited review report for the half year ended September 30th, 2022.
- b. Un-Audited Consolidated Financial Results along with limited review report for the half year ended September 30th, 2022.

The meeting of the board of directors commenced at 4:00 p.m. and concluded at 4:35 p.m.





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सुखी व सम्यक् ज़िन्दगी के लिए



# JEENA SIKHO LIFECARE LIMITED

REGD OFFICE: ZIRAKPUR, SCO 11, Kalgidhar Enclave, Baltana, 01762-513185

DELHI, NEW MULTAN NAGAR : B-26, Opp. Metro Pillar No. 223, Rohtak Road

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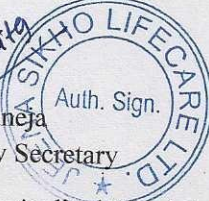
Dated .....

Kindly take the above intimation on your records.

**Thanks & Regards**

For and on behalf of **JEENA SIKHO LIFECARE LIMITED**

*Nikita Juneja*  
Nikita Juneja  
Company Secretary



**Encl:** Un-Audited Standalone and Consolidate Financial results along with limited review report for the half year ended on September 30, 2022.



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, 2022 ("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: 22510541BDBCBD9130**  
**Place: New Delhi**  
**Date: November 14, 2022**

**JEENA SIKHO LIFECARE LIMITED**

Regd. Office : SCO 11, First Floor, Kalgidhar Enclave

Zirakpur, Mohali, Punjab 140604

CIN: U52601PB2017PLC046545

Website: [www.jeenasikho.co.in](http://www.jeenasikho.co.in) Email: [cs@jeenasikho.co.in](mailto:cs@jeenasikho.co.in) Tel: 91 - 01762-513185

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS**

**FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022**

(Amount in Rs. Lacs)

| Sl. No. | Particulars                                                                                                | Half-year ended |                 |                 | Year ended       |
|---------|------------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|------------------|
|         |                                                                                                            | 30.09.2022      | 31.03.2022      | 30.09.2021      | 31.03.2022       |
|         |                                                                                                            | (Unaudited)     | (Unaudited)     | (Unaudited)     | (Audited)        |
| 1       | <b>Income</b>                                                                                              |                 |                 |                 |                  |
|         | a. Revenue from Operations                                                                                 | 8,650.47        | 7,514.07        | 7,131.25        | 14,645.32        |
|         | b. Other Income                                                                                            | 92.10           | 28.24           | 120.66          | 148.90           |
|         | <b>Total Income</b>                                                                                        | <b>8,742.57</b> | <b>7,542.31</b> | <b>7,251.91</b> | <b>14,794.22</b> |
| 2       | <b>Expenses</b>                                                                                            |                 |                 |                 |                  |
|         | a. Purchase of stock-in-trade                                                                              | 677.33          | 609.54          | 549.62          | 1,159.16         |
|         | b. Change in inventories of stock-in-trade                                                                 | 258.61          | 100.00          | 251.96          | 351.96           |
|         | c. Employee Benefits Expenses                                                                              | 1,973.33        | 1,773.81        | 1,600.85        | 3,374.66         |
|         | d. Finance Costs                                                                                           | 51.95           | 51.47           | 62.50           | 113.97           |
|         | e. Depreciation and Amortisation Expenses                                                                  | 128.71          | 204.79          | 125.80          | 330.59           |
|         | f. Other Expenses                                                                                          | 4,115.88        | 4,123.35        | 3,823.74        | 7,947.09         |
|         | <b>Total Expenses</b>                                                                                      | <b>7,205.81</b> | <b>6,862.96</b> | <b>6,414.47</b> | <b>13,277.43</b> |
| 3       | <b>Profit before exceptional and extraordinary items and tax</b>                                           | <b>1,536.76</b> | <b>679.35</b>   | <b>837.44</b>   | <b>1,516.79</b>  |
| 4       | Exceptional items & Extraordinary items                                                                    | -               | -               | -               | -                |
| 5       | <b>Profit before tax</b>                                                                                   | <b>1,536.76</b> | <b>679.35</b>   | <b>837.44</b>   | <b>1,516.79</b>  |
| 6       | <b>Tax expense</b>                                                                                         |                 |                 |                 |                  |
|         | a. Current Tax                                                                                             | 423.23          | 166.51          | 220.32          | 386.83           |
|         | b. Taxation for earlier years                                                                              | -               | 3.60            | -               | 3.60             |
|         | c. Deferred Tax                                                                                            | (7.62)          | 3.53            | (4.41)          | (0.88)           |
|         | <b>Total tax expense</b>                                                                                   | <b>415.61</b>   | <b>173.64</b>   | <b>215.91</b>   | <b>389.55</b>    |
| 7       | <b>Profit for the year</b>                                                                                 | <b>1,121.15</b> | <b>505.71</b>   | <b>621.53</b>   | <b>1,127.24</b>  |
| 8       | <b>Paid-up Equity Share Capital (Face value of Rs.10 each)</b>                                             | <b>1,381.12</b> | <b>1,011.12</b> | <b>1,011.12</b> | <b>1,011.12</b>  |
| 9       | <b>Reserves (excluding revaluation reserve) as shown in the audited balance sheet of the previous year</b> | <b>2,644.40</b> | <b>2,385.24</b> | <b>2,385.24</b> | <b>2,385.24</b>  |
| 10      | <b>Earnings Per Share (Face value of Rs. 10/- each)</b>                                                    |                 |                 |                 |                  |
|         | Basic (in Rs.) (not annualised)                                                                            | 8.36            | 5.00            | 6.15            | 11.15            |
|         | Diluted (in Rs.) (not annualised)                                                                          | 8.36            | 5.00            | 6.15            | 11.15            |

For Jeena Sikho Lifecare Ltd.

*Manish Dhole*  
Director

**STATEMENT OF ASSETS AND LIABILITIES**

|    |                                                               | As at            | As at           |
|----|---------------------------------------------------------------|------------------|-----------------|
|    |                                                               | 30.09.2022       | 31.03.2022      |
|    |                                                               | (Unaudited)      | (Audited)       |
|    | <b>EQUITY AND LIABILITIES</b>                                 |                  |                 |
| 1  | <b>Shareholders' Funds</b>                                    |                  |                 |
| a  | Share Capital                                                 | 1,381.12         | 1,011.12        |
| b  | Reserves and Surplus                                          | 8,945.54         | 2,644.40        |
|    | <b>Total Equity</b>                                           | <b>10,326.66</b> | <b>3,655.52</b> |
| 2  | <b>Non-Current Liabilities</b>                                |                  |                 |
| a  | Long-term borrowings                                          | 298.93           | 80.80           |
| b  | Deferred tax liabilities (net)                                | 20.17            | 27.79           |
| c  | Long term provisions                                          | 13.08            | 8.27            |
|    | <b>Total Non - Current Liabilities</b>                        | <b>332.18</b>    | <b>116.86</b>   |
| 3  | <b>Current Liabilities</b>                                    |                  |                 |
| a  | Short Term Borrowings                                         | 28.77            | 662.69          |
| b  | Trade Payables                                                |                  |                 |
| i  | Total Outstanding dues of Micro and Small Enterprises         | -                | -               |
| ii | Total Outstanding dues other than Micro and Small Enterprises | 431.87           | 463.12          |
| c  | Other Current Liabilities                                     | 1,294.06         | 1,156.08        |
| d  | Short-Term Provisions                                         | 271.54           | 100.94          |
|    | <b>Total Current Liabilities</b>                              | <b>2,026.24</b>  | <b>2,382.83</b> |
|    | <b>Total Equity and Liabilities</b>                           | <b>12,685.08</b> | <b>6,155.21</b> |
|    | <b>Assets</b>                                                 |                  |                 |
| 1  | <b>Non-current assets</b>                                     |                  |                 |
| a  | Property, Plant and Equipment and Intangible assets           |                  |                 |
|    | (i) Property, Plant and Equipment                             | 3,011.70         | 2,821.67        |
|    | (ii) Intangible assets                                        | 8.45             | 12.86           |
|    | (iii) Capital work in progress                                | 674.29           | 504.10          |
| b  | Non-current investments                                       | 0.51             | 0.51            |
| c  | Long Term Loans and Advances                                  | 750.00           | 507.82          |
| d  | Other non current assets                                      | 266.36           | 104.04          |
|    | <b>Total Non - Current Assets</b>                             | <b>4,711.31</b>  | <b>3,951.00</b> |
| 2  | <b>Current assets</b>                                         |                  |                 |
| a  | Current investments                                           | 347.69           | -               |
| b  | Inventories                                                   | 355.08           | 575.90          |
| c  | Trade Receivables                                             | 1,848.14         | 897.39          |
| d  | Cash and Cash Equivalents                                     | 4,403.72         | 256.92          |
| e  | Short-Term Loans and Advances                                 | 805.91           | 382.87          |
| f  | Other Current Assets                                          | 213.23           | 91.13           |
|    | <b>Total Current Assets</b>                                   | <b>7,973.77</b>  | <b>2,204.21</b> |
|    | <b>Total Assets</b>                                           | <b>12,685.08</b> | <b>6,155.21</b> |

For Jeena Sikho Lifecare Ltd.

*Manish Dhar*  
Director

**STATEMENT OF CASH FLOWS**

|                                                                                   | For the Period<br>ended<br>30.09.2022<br>(Unaudited) | For the Period<br>ended<br>30.09.2021<br>(Unaudited) |
|-----------------------------------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|
| <b>A. Cash flow from Operating activities</b>                                     |                                                      |                                                      |
| Profit before tax                                                                 | 1,536.76                                             | 837.44                                               |
| Adjustments for:                                                                  |                                                      |                                                      |
| Depreciation & amortization expense                                               | 128.71                                               | 125.80                                               |
| Net (gain)/ loss on sale of Property Plant & Equipment                            | -                                                    | (83.29)                                              |
| Interest expense on borrowings                                                    | 51.95                                                | 62.50                                                |
| Diminution in value of current investment                                         | 2.61                                                 | -                                                    |
| Interest income                                                                   | (88.45)                                              | (14.76)                                              |
| <b>Operating profit before working capital changes</b>                            | <b>1,631.58</b>                                      | <b>927.69</b>                                        |
| <b>Movements in working capital :</b>                                             |                                                      |                                                      |
| Increase/(decrease) in provisions                                                 | 16.85                                                | 32.95                                                |
| Increase/(decrease) in trade payables                                             | (31.25)                                              | 35.30                                                |
| Increase/(decrease) in other current liabilities                                  | 154.64                                               | (17.95)                                              |
| Decrease/(increase) in loans and advances                                         | (352.53)                                             | (101.15)                                             |
| Decrease/(increase) in trade receivables                                          | (950.75)                                             | (47.40)                                              |
| Decrease/(increase) in inventories                                                | 220.82                                               | 251.95                                               |
| Decrease/(increase) in other non current assets                                   | (162.32)                                             | (2.06)                                               |
| Decrease/(increase) in other current assets                                       | (69.38)                                              | 77.96                                                |
| <b>Cash generated from operations</b>                                             | <b>457.66</b>                                        | <b>1,157.29</b>                                      |
| Income tax Refund/ (paid) during the year                                         | (264.67)                                             | (174.57)                                             |
| <b>Net cash from operating activities (A)</b>                                     | <b>192.99</b>                                        | <b>982.72</b>                                        |
| <b>B. Cash flow from Investing activities</b>                                     |                                                      |                                                      |
| Purchase of property, plant & equipment and Intangible assets                     | (484.53)                                             | (1,178.93)                                           |
| Increase in capital advances                                                      | (242.18)                                             | -                                                    |
| Advance to related party                                                          | (70.50)                                              | -                                                    |
| Sale of property, plant & equipment                                               | -                                                    | 367.57                                               |
| Investment in subsidiary company                                                  | -                                                    | -                                                    |
| Investment in mutual funds and securities                                         | (350.30)                                             | -                                                    |
| Movement in fixed deposits                                                        | (3,854.58)                                           | -                                                    |
| Interest received                                                                 | 35.73                                                | 14.76                                                |
| <b>Net cash from investing activities (B)</b>                                     | <b>(4,966.36)</b>                                    | <b>(796.60)</b>                                      |
| <b>C. Cash flow from Financing activities</b>                                     |                                                      |                                                      |
| Proceeds/(Repayment) of Short Term Borrowings                                     | (633.92)                                             | (126.24)                                             |
| Proceeds from issue of equity shares                                              | 5,550.00                                             | 132.90                                               |
| Proceeds/(Repayment) of Long Term Borrowings                                      | 218.13                                               | 81.07                                                |
| Interest paid                                                                     | (68.62)                                              | (64.41)                                              |
| <b>Net cash from financing activities (C)</b>                                     | <b>5,065.59</b>                                      | <b>23.32</b>                                         |
| <b>Net increase in cash and cash equivalents (A+B+C)</b>                          | <b>292.22</b>                                        | <b>209.44</b>                                        |
| <b>Cash and cash equivalents at the beginning of the year</b>                     | <b>256.92</b>                                        | <b>896.30</b>                                        |
| <b>Cash and cash equivalents at the end of the year (Excluding fixed deposit)</b> | <b>549.14</b>                                        | <b>1,105.74</b>                                      |

For Jeena Sikho Lifecare Ltd.

**Notes:-**

- The above financial results for the half year ended September 30, 2022 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on November 14, 2022.

Director

- 2 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"
- 3 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.
- 4 The Company has offered through the Initial Public Offer (IPO) 37,00,000 equity shares having face value of Rs. 10 each at an issue price of Rs. 150 per equity share. These equity shares were listed on NSE SME on 19.04.2022.
- 5 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: 14.11.2022**

**For JEENA SIKHO LIFECARE LIMITED.**

*For Jeena Sikho Lifecare Ltd.*

*Manish Grover*  
**Manish Grover**  
**Managing Director**  
**DIN - 07557886**



**Independent Auditor's Review Report on Consolidated 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)**

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of **JEENA SIKHO LIFECARE LIMITED** ('the Holding Company') and its subsidiary (the Holding Company and its subsidiary constitute "the Group") for the half year ended September 30, 2022 ('the Statement'), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulation').
2. This Statement which is the responsibility of the Holding 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
  - i. Shuddhi Green Charcoal Private Limited
5. The Consolidated Unaudited Financial Results include the interim financial information of one subsidiary which has not been reviewed by their auditors, whose interim financial information reflects total revenue of Rs. 45.23 Lacs, total net loss after tax of Rs. 25.01 Lacs and net cash inflow of Rs. 40.31 Lacs for the half year ended September 30, 2022. This subsidiary has been consolidated based on its management certified accounts.

Our conclusion on the Statement is not modified in respect of the above matter.

6. Based on our review conducted and procedures performed 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: 22510541BDBEGX2281**  
**Place: New Delhi**  
**Date: November 14, 2022**

**JEENA SIKHO LIFECARE LIMITED**  
**Regd. Office : SCO 11, First Floor, Kalgidhar Enclave**  
**Zirakpur, Mohali, Punjab 140604**  
**CIN: U52601PB2017PLC046545**

Website: [www.jeenasikho.co.in](http://www.jeenasikho.co.in) Email: [cs@jeenasikho.co.in](mailto:cs@jeenasikho.co.in) Tel: 91 - 01762-513185

**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS**  
**FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022**

(Amount in Rs. Lacs)

| Sl. No. | Particulars                                                                                                | Half-year ended |                 | Year ended       |
|---------|------------------------------------------------------------------------------------------------------------|-----------------|-----------------|------------------|
|         |                                                                                                            | 30.09.2022      | 31.03.2022      | 31.03.2022       |
|         |                                                                                                            | (Unaudited)     | (Unaudited)     | (Audited)        |
| 1       | <b>Income</b>                                                                                              |                 |                 |                  |
|         | a. Revenue from Operations                                                                                 | 8,695.64        | 7,524.20        | 14,655.44        |
|         | b. Other Income                                                                                            | 92.17           | 28.24           | 148.91           |
|         | <b>Total Income</b>                                                                                        | <b>8,787.81</b> | <b>7,552.44</b> | <b>14,804.35</b> |
| 2       | <b>Expenses</b>                                                                                            |                 |                 |                  |
|         | a. Cost of material consumed                                                                               | 90.13           | -               | -                |
|         | b. Purchase of stock-in-trade                                                                              | 677.33          | 677.35          | 1,226.97         |
|         | c. Change in inventories of stock-in-trade                                                                 | 191.99          | 40.29           | 292.24           |
|         | d. Employee Benefits Expenses                                                                              | 2,005.16        | 1,778.80        | 3,379.64         |
|         | e. Finance Costs                                                                                           | 54.86           | 51.47           | 113.97           |
|         | f. Depreciation and Amortisation Expenses                                                                  | 130.24          | 205.29          | 331.09           |
|         | g. Other Expenses                                                                                          | 4,125.83        | 4,127.42        | 7,951.16         |
|         | <b>Total Expenses</b>                                                                                      | <b>7,275.54</b> | <b>6,880.62</b> | <b>13,295.07</b> |
| 3       | <b>Profit before exceptional and extraordinary items and tax</b>                                           | <b>1,512.27</b> | <b>671.82</b>   | <b>1,509.28</b>  |
| 4       | Exceptional items & Extraordinary items                                                                    | -               | -               | -                |
| 5       | <b>Profit before tax</b>                                                                                   | <b>1,512.27</b> | <b>671.82</b>   | <b>1,509.28</b>  |
| 6       | <b>Tax expense</b>                                                                                         |                 |                 |                  |
|         | a. Current Tax                                                                                             | 423.23          | 166.51          | 386.83           |
|         | b. Taxation for earlier years                                                                              | -               | 3.60            | 3.60             |
|         | c. Deferred Tax                                                                                            | (7.10)          | 3.87            | (0.54)           |
|         | <b>Total tax expense</b>                                                                                   | <b>416.13</b>   | <b>173.98</b>   | <b>389.89</b>    |
| 7       | <b>Profit for the year</b>                                                                                 | <b>1,096.14</b> | <b>497.84</b>   | <b>1,119.39</b>  |
| 8       | <b>Less: Minority interest</b>                                                                             | <b>(12.25)</b>  | <b>(3.85)</b>   | <b>(3.85)</b>    |
| 9       | <b>Profit for the year attributable to the owner of the Company</b>                                        | <b>1,108.39</b> | <b>501.69</b>   | <b>1,123.24</b>  |
| 10      | <b>Paid-up Equity Share Capital (Face value of Rs.10 each)</b>                                             | <b>1,381.12</b> | <b>1,011.12</b> | <b>1,011.12</b>  |
| 11      | <b>Reserves (excluding revaluation reserve) as shown in the audited balance sheet of the previous year</b> | <b>2,640.41</b> | <b>NA</b>       | <b>NA</b>        |
| 12      | <b>Earnings Per Share (Face value of Rs. 10/- each)</b>                                                    |                 |                 |                  |
|         | Basic (in Rs.) (not annualised)                                                                            | 8.27            | 4.96            | 11.11            |
|         | Diluted (in Rs.) (not annualised)                                                                          | 8.27            | 4.96            | 11.11            |

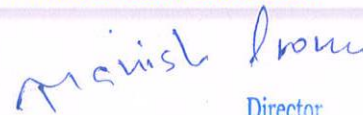
For Jeena Sikho Lifecare Ltd.

*Manish Arora*  
Director

## STATEMENT OF ASSETS AND LIABILITIES

|       |                                                               | As at            | As at           |
|-------|---------------------------------------------------------------|------------------|-----------------|
|       |                                                               | 30.09.2022       | 31.03.2022      |
|       |                                                               | (Unaudited)      | (Audited)       |
|       | <b>EQUITY AND LIABILITIES</b>                                 |                  |                 |
| 1     | <b>Shareholders' Funds</b>                                    |                  |                 |
| a     | Share Capital                                                 | 1,381.12         | 1,011.12        |
| b     | Reserves and Surplus                                          | 8,928.79         | 2,640.41        |
|       | <b>Total Equity</b>                                           | <b>10,309.91</b> | <b>3,651.53</b> |
| 2     | <b>Minority Interest</b>                                      | <b>(15.61)</b>   | <b>(3.36)</b>   |
| 3     | <b>Non-Current Liabilities</b>                                |                  |                 |
| a     | Long-term borrowings                                          | 298.93           | 80.80           |
| b     | Deferred tax liabilities (net)                                | 21.03            | 28.13           |
| c     | Long term provisions                                          | 13.08            | 8.27            |
|       | <b>Total Non - Current Liabilities</b>                        | <b>333.04</b>    | <b>117.20</b>   |
| 4     | <b>Current Liabilities</b>                                    |                  |                 |
| a     | Short Term Borrowings                                         | 28.77            | 662.69          |
| b     | Trade Payables                                                |                  |                 |
| i     | Total Outstanding dues of Micro and Small Enterprises         | -                | -               |
| ii    | Total Outstanding dues other than Micro and Small Enterprises | 435.55           | 465.98          |
| c     | Other Current Liabilities                                     | 1,466.92         | 1,159.11        |
| d     | Short-Term Provisions                                         | 271.54           | 100.94          |
|       | <b>Total Current Liabilities</b>                              | <b>2,202.78</b>  | <b>2,388.72</b> |
|       | <b>Total Equity and Liabilities</b>                           | <b>12,830.12</b> | <b>6,154.09</b> |
|       | <b>Assets</b>                                                 |                  |                 |
| 1     | <b>Non-current assets</b>                                     |                  |                 |
| a     | Property, Plant and Equipment and Intangible assets           |                  |                 |
| (i)   | Property, Plant and Equipment                                 | 3,035.45         | 2,846.05        |
| (ii)  | Intangible assets                                             | 8.45             | 12.86           |
| (iii) | Capital work in progress                                      | 674.29           | 504.10          |
| b     | Non-current investments                                       | -                | -               |
| c     | Long Term Loans and Advances                                  | 814.73           | 534.51          |
| d     | Other non current assets                                      | 266.36           | 104.04          |
|       | <b>Total Non - Current Assets</b>                             | <b>4,799.28</b>  | <b>4,001.56</b> |
| 2     | <b>Current assets</b>                                         |                  |                 |
| a     | Current investments                                           | 347.69           | -               |
| b     | Inventories                                                   | 430.23           | 635.62          |
| c     | Trade Receivables                                             | 1,872.98         | 904.30          |
| d     | Cash and Cash Equivalents                                     | 4,446.10         | 258.98          |
| e     | Short-Term Loans and Advances                                 | 720.61           | 262.50          |
| f     | Other Current Assets                                          | 213.23           | 91.13           |
|       | <b>Total Current Assets</b>                                   | <b>8,030.84</b>  | <b>2,152.53</b> |
|       | <b>Total Assets</b>                                           | <b>12,830.12</b> | <b>6,154.09</b> |

For Jeena Sikho Lifecare Ltd.



Director

# STATEMENT OF CASH FLOWS

|                                                                                   | For the Period ended |
|-----------------------------------------------------------------------------------|----------------------|
|                                                                                   | 30.09.2022           |
|                                                                                   | (Unaudited)          |
| <b>A. Cash flow from Operating activities</b>                                     |                      |
| Profit before tax                                                                 | 1,512.27             |
| Adjustments for:                                                                  |                      |
| Depreciation & amortization expense                                               | 130.24               |
| Net (gain)/ loss on sale of Property Plant & Equipment                            | -                    |
| Interest expense on borrowings                                                    | 54.86                |
| Diminution in value of current investment                                         | 2.61                 |
| Interest income                                                                   | (88.45)              |
| <b>Operating profit before working capital changes</b>                            | <b>1,611.53</b>      |
| <b>Movements in working capital :</b>                                             |                      |
| Increase/(decrease) in provisions                                                 | 16.85                |
| Increase/(decrease) in trade payables                                             | (30.43)              |
| Increase/(decrease) in other current liabilities                                  | 321.57               |
| Decrease/(increase) in loans and advances                                         | (458.10)             |
| Decrease/(increase) in trade receivables                                          | (968.68)             |
| Decrease/(increase) in inventories                                                | 205.39               |
| Decrease/(increase) in other non current assets                                   | (162.32)             |
| Decrease/(increase) in other current assets                                       | (69.38)              |
| <b>Cash generated from operations</b>                                             | <b>466.43</b>        |
| Income tax Refund/ (paid) during the year                                         | (264.67)             |
| <b>Net cash from operating activities (A)</b>                                     | <b>201.76</b>        |
| <b>B. Cash flow from Investing activities</b>                                     |                      |
| Purchase of property, plant & equipment and Intangible assets                     | (485.43)             |
| Increase in capital advances                                                      | (280.22)             |
| Advance to related party                                                          | -                    |
| Sale of property, plant & equipment                                               | -                    |
| Investment in subsidiary company                                                  | -                    |
| Investment in mutual funds and securities                                         | (350.30)             |
| Movement in fixed deposits                                                        | (3,854.58)           |
| Interest received                                                                 | 35.73                |
| <b>Net cash from investing activities (B)</b>                                     | <b>(4,934.80)</b>    |
| <b>C. Cash flow from Financing activities</b>                                     |                      |
| Proceeds/(Repayment) of Short Term Borrowings                                     | (633.92)             |
| Proceeds from issue of equity shares                                              | 5,550.00             |
| Proceeds/(Repayment) of Long Term Borrowings                                      | 218.13               |
| Interest paid                                                                     | (68.63)              |
| <b>Net cash from financing activities (C)</b>                                     | <b>5,065.58</b>      |
| <b>Net increase in cash and cash equivalents (A+B+C)</b>                          | <b>332.54</b>        |
| <b>Cash and cash equivalents at the beginning of the year</b>                     | <b>258.98</b>        |
| <b>Cash and cash equivalents at the end of the year (Excluding fixed deposit)</b> | <b>591.52</b>        |

For Jeena Sikho Lifecare Ltd.

Director

## Notes:-

- The above financial results for the half year ended September 30, 2022 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on November 14, 2022.
- The Group 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"

- 3 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.
- 4 The Group has offered through the Initial Public Offer (IPO) 37,00,000 equity shares having face value of Rs. 10 each at an issue price of Rs. 150 per equity share. These equity shares were listed on NSE SME on 19.04.2022.
- 5 The Holding Company has acquired subsidiary Company in Dec'2021. Thus, there are no consolidated comparative figures for the half year ended 30.09.2021
- 6 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: 14.11.2022**

**For JEENA SIKHO LIFECARE LIMITED.**

*For Jeena Sikho Lifecare Ltd.*

*Manish Grover*  
**Manish Grover**  
**Managing Director**  
**DIN - 07557886**



100 वर्षों तक स्वस्थ,  
सुखी व सम्पन्न जीने के लिए



# JEENA SIKHO LIFECARE LIMITED

REGD OFFICE: ZIRAKPUR, SCO 11, Kalgidhar Enclave, Baltana, 01762-513185  
DELHI, NEW MULTAN NAGAR : B-26, Opp. Metro Pillar No. 223, Rohtak Road

CIN NO.: U52601PB2017PLC046545

Email ID.: cs@jeenasikho.co.in

Ref. No. ....

Dated .....

Date: 14.11.2022

To,  
The Manager  
Listing Department  
National Stock Exchange of India Limited  
'Exchange Plaza', 5th Floor,  
C-Block-G, Bandrakurla Complex  
Bandra (East), Mumbai 400051

SYMBOL: JSLL  
ISIN: INE0J5801011

**Sub: Un-Modified opinion of statutory auditor**

In reference to the captioned subject, in pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosures Requirement) Amendment, 2016, we hereby declare that M/s KRA & Co., Chartered Accountants, FRN: 020266N, statutory auditor of the company have expressed an Un-modified opinion in respect of the financial results for the half year ended on September 30, 2022.

The above information is for your record and reference.

Thanking You,

Yours Faithfully

For and on behalf of Jeena Sikho Lifecare Limited

Nikita Juneja  
Company Secretary

