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सुखी व सम्पन्न जीने के लिए



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.co.in

Date: 30/10/2023

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

Subject: Outcome of the Meeting of the Board of Directors of JEENA SIKHO LIFECARE LIMITED (the Company") held on October 30, 2023 and submission of Un-Audited Standalone Financial Results for the half year ended on September 30, 2023

Ref: Reg. 30 and Reg 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Scrip Code : JSLL
ISIN : INE0J5801011

Sir/Madam,

This is to inform you that the Board of Directors of the Company at its meeting held on today i.e., October 30, 2023 which commenced at 4:00 P.M. and concluded at 4:20 P.M. has, inter-alia, transacted the following businesses:

1. Un-Audited Standalone Financial Results along with limited review report for the half year ended on September 30, 2023

Further, we are enclosing herewith the following:

- a. Un-Audited Standalone Financial Results along with limited review report for the half year ended on September 30, 2023

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

You are requested to kindly take the above on your records

Thank you,
Yours faithfully,

For **JEENA SIKHO LIFECARE LIMITED**

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Date: 2023.10.30
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Manish Grover
Managing Director
DIN: 0755788



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, 2023 ("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: 23510541BGUKAN6203
Place: New Delhi
Date: October 30, 2023

JEENA SIKHO LIFECARE LIMITED

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

Zirakpur, Mohali, Punjab 140604

CIN: L52601PB2017PLC046545

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

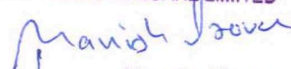
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS

FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

(Amount in Rs. Lacs)

Sl. No.	Particulars	Half-year ended			Year ended
		30.09.2023	31.03.2023	30.09.2022	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
	a. Revenue from Operations	15,736.00	11,739.16	8,650.47	20,389.63
	b. Other Income	148.97	136.15	92.10	228.25
	Total Income	15,884.97	11,875.31	8,742.57	20,617.88
2	Expenses				
	a. Purchase of stock-in-trade	1,205.96	851.25	677.33	1,528.58
	b. Change in inventories of stock-in-trade	(93.82)	(93.17)	258.61	165.44
	c. Employee Benefits Expenses	3,066.17	2,370.19	1,973.33	4,343.52
	d. Finance Costs	25.38	18.28	51.95	70.23
	e. Depreciation and Amortisation Expenses	246.61	184.04	128.71	312.75
	f. Other Expenses	7,065.15	5,628.48	4,115.88	9,744.36
	Total Expenses	11,515.45	8,959.07	7,205.81	16,164.88
3	Profit before exceptional and extraordinary items and tax	4,369.52	2,916.24	1,536.76	4,453.00
4	Exceptional items & Extraordinary items	-	-	-	-
5	Profit before tax	4,369.52	2,916.24	1,536.76	4,453.00
6	Tax expense				
	a. Current Tax	1,110.28	726.84	423.23	1,150.07
	b. Taxation for earlier years	-	-	-	-
	c. Deferred Tax	76.55	(63.89)	(7.62)	(71.51)
	Total tax expense	1,186.83	662.95	415.61	1,078.56
7	Profit for the year	3,182.69	2,253.29	1,121.15	3,374.44
8	Paid-up Equity Share Capital (Face value of Rs.10 each)	1,381.12	1,381.12	1,381.12	1,381.12
9	Reserves (excluding revaluation reserve) as shown in the audited balance sheet of the previous year	11,198.84	2,644.40	2,644.40	2,644.40
10	Earnings Per Share (Face value of Rs. 10/- each)				
	Basic (in Rs.) (not annualised)	23.04	16.31	8.36	24.82
	Diluted (in Rs.) (not annualised)	23.04	16.31	8.36	24.82

For JEENA SIKHO LIFECARE LIMITED


Manish Joon
Managing Director

STATEMENT OF ASSETS AND LIABILITIES

		As at 30.09.2023 (Unaudited)	As at 31.03.2023 (Audited)
	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
a	Share Capital	1,381.12	1,381.12
b	Reserves and Surplus	14,105.34	11,198.84
	Total Equity	15,486.46	12,579.96
2	Non-Current Liabilities		
a	Long-term borrowings	43.25	53.95
b	Deferred tax liabilities (net)	32.83	-
c	Long term provisions	12.44	9.07
	Total Non - Current Liabilities	88.52	63.02
3	Current Liabilities		
a	Short Term Borrowings	22.89	26.85
b	Trade Payables		
i	Total Outstanding dues of Micro and Small Enterprises	79.47	91.43
ii	Total Outstanding dues other than Micro and Small Enterprises	643.69	515.73
c	Other Current Liabilities	1,685.68	1,362.10
d	Short-Term Provisions	105.78	464.05
	Total Current Liabilities	2,537.51	2,460.16
	Total Equity and Liabilities	18,112.49	15,103.14
	Assets		
1	Non-current assets		
a	Property, Plant and Equipment and Intangible assets		
(i)	Property, Plant and Equipment	6,538.43	5,969.23
(ii)	Intangible assets	3.01	5.25
(iii)	Capital work in progress	178.39	112.68
b	Deferred tax assets (net)	-	43.72
c	Long Term Loans and Advances	357.82	607.82
d	Other non current assets	543.15	616.45
	Total Non - Current Assets	7,620.80	7,355.15
2	Current assets		
a	Current investments	513.79	454.79
b	Inventories	504.28	410.46
c	Trade Receivables	2,750.68	2,207.18
d	Cash and Cash Equivalents	4,750.66	3,238.92
e	Short-Term Loans and Advances	1,713.86	1,240.05
f	Other Current Assets	258.42	196.59
	Total Current Assets	10,491.69	7,747.99
	Total Assets	18,112.49	15,103.14

For JEENA SIKHO LIFECARE LIMITED



Managing Director

STATEMENT OF CASH FLOWS

	For the Period ended 30.09.2023 (Unaudited)	For the Period ended 30.09.2022 (Unaudited)
A. Cash flow from Operating activities		
Profit before tax	4,369.52	1,536.76
Adjustments for:		
Depreciation & amortization expense	246.61	128.71
Interest expense on borrowings	25.38	51.95
Diminution in value of current investment	-	2.61
Interest income	(132.89)	(88.45)
Operating profit before working capital changes	4,508.62	1,631.58
Movements in working capital :		
Increase/(decrease) in provisions	(354.90)	16.85
Increase/(decrease) in trade payables	116.00	(31.25)
Increase/(decrease) in other current liabilities	323.65	154.64
Decrease/(increase) in loans and advances	(558.31)	(352.53)
Decrease/(increase) in trade receivables	(543.50)	(950.75)
Decrease/(increase) in inventories	(93.82)	220.82
Decrease/(increase) in other non current assets	73.30	(162.32)
Decrease/(increase) in other current assets	(83.58)	(69.38)
Cash generated from operations	3,387.46	457.66
Income tax Refund/ (paid) during the year	(1,125.75)	(264.67)
Net cash from operating activities (A)	2,261.71	192.99
B. Cash flow from Investing activities		
Purchase of property, plant & equipment and Intangible assets	(879.28)	(484.53)
(Increase)/Decrease in capital advances	250.00	(242.18)
(Increase)/Decrease in advance to related party	100.00	(70.50)
Investment in mutual funds and securities	(59.00)	(350.30)
Movement in earmarked deposits held with bank	(1,288.12)	(3,854.58)
Interest received	154.64	35.73
Net cash from investing activities (B)	(1,721.76)	(4,966.36)
C. Cash flow from Financing activities		
Proceeds/(Repayment) of Short Term Borrowings	(3.96)	(633.92)
Proceeds from issue of equity shares	-	5,550.00
Dividend paid	(88.90)	-
Dividend paid to related party	(187.32)	-
Proceeds/(Repayment) of Long Term Borrowings	(10.70)	218.13
Interest paid	(25.45)	(68.62)
Net cash from financing activities (C)	(316.33)	5,065.59
Net increase in cash and cash equivalents (A+B+C)	223.62	292.22
Cash and cash equivalents at the beginning of the year	1,011.54	256.92
Cash and cash equivalents at the end of the year (Excluding fixed deposit)	1,235.16	549.14

Notes:-

- The above financial results for the half year ended September 30, 2023 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on October 30, 2023.
- 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: Toronto, Canada
Date: 30.10.2023

For JEENA SIKHO LIFECARE LIMITED.

For JEENA SIKHO LIFECARE LIMITED
Manish Grover
Managing Director

Manish Grover
Managing Director
DIN - 07557886



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Annexure 2

Date: 30/10/2023

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

Dear Sirs,

Sub: Declaration on unmodified Opinion

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company i.e., KRA & Co. (FRN: 020266), have expressed an Un-modified opinion in respect of Financial Results of the Company for the half year ended on September 30, 2023.

Kindly take on record the above and inform all the concerned accordingly.

Thanking You,
Yours Faithfully,

For **JEENA SIKHO LIFECARE LIMITED**

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Manish Grover
Managing Director
DIN: 07557886