

Dated-21.10.2026

BSE LIMITED

Corporate Relations Department
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai-400001
Scrip code: 543264

NATIONAL STOCK EXCHANGE OF INDIA LIMITED

Listing Department
Exchange Plaza, 5th Floor, Plot no. C/1
G Block, Bandra Kurla Complex, Bandra (E)
Mumbai-400051
Scrip Code: NURECA

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

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company at the meeting held today i.e. October 21, 2026 have:

1. Approved the unaudited standalone and consolidated Financial Results, Cash Flow Statement and Statement of Assets and liabilities of the Company for the second quarter and half year ended September 30, 2026.

Copies of unaudited standalone and consolidated Financial Results, Cash Flow Statement and Statement of Assets and liabilities along with Limited Review Reports are enclosed herewith.

The Board Meeting commenced at 12:30 PM and concluded at 13:25 PM.

This is for your kind information and records please.

Thanking You,

Yours Sincerely,

For **Nureca Limited**

NISHU KANSAL
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by NISHU KANSAL
Date: 2026.10.21
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(Nishu Kansal)

Company Secretary & Compliance Officer

M. No. A33372

NURECA LIMITED

Correspondence Office: SCO 6-7-8, 1st Floor, Madhya Marg, Sector 9-D, Chandigarh, India - 160009
Registered Office: Andheri West B-205, Bldg -42, B wing, Dhanashree heights, Azad Nagar Sangam CHS,
Andheri West, Mumbai – 400053
Phone No. +91-172-5292900, CIN: L24304MH2016PLC320868

NURECA LIMITED

Regd Office : Andheri West B-205, Bldg -42, B wing, Dhanashree heights, Azad Nagar Sangam CHS, Andheri West, Mumbai – 400053
 Tel: +91 -172-5292900, E-mail: cs@nureca.com, Website: www.nureca.com
 Corporate Identification Number: L24304MH2016PLC320868

(Amount in INR million, unless otherwise stated)

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended 30 September 2026

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30 September 2026 (Unaudited)	30 June 2026 (Unaudited)	30 September 2025 (Unaudited)	30 September 2026 (Unaudited)	30 September 2025 (Unaudited)	31 March 2026 (Audited)
1	Revenue from operations	585.26	403.43	377.40	988.69	719.16	1,469.63
2	Other income	13.53	18.20	23.18	31.72	48.89	80.96
3	Total income (1+2)	598.79	421.63	400.58	1,020.41	768.05	1,550.59
4	Expenses						
	Cost of material consumed	61.41	49.57	57.63	110.98	98.45	283.49
	Purchase of stock-in-trade	521.74	135.24	170.21	656.98	359.50	731.91
	Changes in inventories of work in progress, finished goods and stock-in-trade	(195.78)	62.09	10.28	(133.69)	1.95	(88.64)
	Employee benefits expense	41.11	44.29	41.65	85.40	86.16	170.36
	Finance costs	2.59	2.01	4.59	4.60	7.07	12.83
	Depreciation and amortization expense	8.05	6.08	5.37	14.13	10.69	20.17
	Other expenses						
	-Fair value changes and net loss on investments	(0.28)	0.70	-	0.42	-	83.37
	-Others	104.79	77.32	64.90	182.11	145.98	287.32
	Total expenses	543.63	377.31	354.63	920.93	709.80	1,500.81
5	Profit before tax for the period (3-4)	55.16	44.33	45.95	99.47	58.25	49.78
6	Tax expense						
	- Current tax	7.12	2.40	0.38	9.52	1.20	20.30
	- Current tax related to previous year	-	-	-	-	-	(0.25)
	- Deferred tax	7.53	11.25	9.31	18.78	12.67	8.93
7	Profit after tax for the period from continuing operations (5-6)	40.51	30.67	36.26	71.18	44.38	20.80
8	Profit before tax from discontinued operations	-	-	0.02	-	0.02	0.02
9	Tax expense of discontinued operations	-	-	-	-	-	-
10	Profit for the period from discontinued operations (8-9)	0.00	0.00	0.02	0.00	0.02	0.02
11	Other comprehensive income						
A	(i) Item that will not be reclassified to profit or loss	-	-	-	-	-	1.05
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.23)
B	(i) Item that will be reclassified to profit or loss	(0.02)	(0.17)	-	(0.18)	-	(0.07)
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income for the period (net of tax)	(0.02)	(0.17)	-	(0.18)	-	0.75
12	Total comprehensive income/(loss) for the period (7+10+11)	40.49	30.51	36.28	70.99	44.40	21.57
13	Paid-up equity share capital (Face value of share - Rs.10 each)	95.42	95.42	100.00	95.42	100.00	95.42
14	Other equity	-	-	-	-	-	1,712.18
15	Earning/(loss) per share of Rs. 10 each						
	For Continuing operations						
	- Basic and diluted (in rupees) (not annualized)	4.25	3.21	3.63	7.46	4.44	2.11
	For Discontinued operations						
	- Basic and diluted (in rupees) (not annualized)	-	-	-	-	-	-
	For Continuing & Discontinued operations						
	- Basic and diluted (in rupees) (not annualized except for the year)	4.25	3.21	3.63	7.46	4.44	2.11

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 Corporate Identification Number: L24304MH2016PLC320868

(Amount in Rs. million, unless otherwise stated)

Consolidated Statement of Assets and Liabilities

Sr. No.	Particulars	As at	
		30 September 2026 (Unaudited)	31 March 2026 (Audited)
	Assets		
(1)	Non-current assets		
	Property, plant and equipment	121.33	106.73
	Right-of-use assets	45.94	12.04
	Other intangible assets	15.64	16.99
	Capital work in progress	53.43	-
	Financial assets		
	- Other financial assets	35.02	644.32
	Deferred tax assets (net)	6.38	25.41
	Other non-current assets	148.31	9.32
	Total non-current assets	426.05	814.81
(2)	Current assets		
	Inventories	629.87	475.06
	Financial assets		
	- Investments	29.90	10.12
	- Trade receivables	271.06	77.49
	- Cash and cash equivalents	11.13	14.61
	- Bank balances other than cash and cash equivalents	694.49	399.58
	- Other financial assets	28.93	12.86
	Other current assets	211.81	157.04
	Current tax assets (net)	9.51	-
	Total current assets	1,886.70	1,146.76
	Total assets (1+2)	2,312.75	1,961.57
	Equity and Liabilities		
(1)	Equity		
	Equity share capital	95.42	95.42
	Other equity	1,783.36	1,712.18
	Total equity	1,878.78	1,807.60
(2)	Non- current liabilities		
	Financial liabilities		
	- Borrowings	11.50	2.20
	- Lease liabilities	31.95	6.11
	Provisions	4.24	7.88
	Total non-current liabilities	47.69	16.19
(3)	Current liabilities		
	Financial liabilities		
	- Borrowings	6.16	4.96
	- Lease liabilities	16.40	9.32
	- Trade payables		
	- total outstanding dues of micro and small enterprises	6.12	7.66
	- total outstanding dues of creditors other than micro and small enterprises	295.98	43.16
	- Other financial liabilities	13.08	12.59
	Other current liabilities	41.31	48.77
	Provisions	7.22	5.61
	Current tax liabilities (net)	0.01	5.70
	Total current liabilities	386.28	137.77
	Total liabilities (2+3)	433.97	153.96
	Total equity and liabilities (1+2+3)	2,312.75	1,961.57

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Consolidated Statement of Cash Flow

Sr. No.	Particulars	For the Half Year Ended	
		30 September 2026 (Unaudited)	30 September 2025 (Unaudited)
(A)	Cash flows from operating activities		
	Profit before tax for continued operations	99.47	58.25
	Profit/(loss) before tax for the year for discontinued operations	-	0.02
	Adjustments for:		
	Depreciation and amortization expense	14.13	10.69
	Income on unwinding of security deposits	(0.01)	(0.16)
	Net gain on exchange fluctuation on translation and transactions	(0.18)	(5.45)
	Finance costs	4.60	7.07
	Provision for doubtful expected credit loss and advances	2.00	-
	Interest income	(29.70)	(40.98)
	Net gain on fair valuation of financial assets measured at FVTPL	0.51	(0.28)
	Change in fair value of financial assets at FVTPL	0.42	-
	Fair value changes and net gain/loss on investment	-	(1.44)
	Net gain on sale of investments	1.63	0.41
	Loss on derecognition of financial assets	-	(0.10)
	Operating cash flows before working capital changes	92.87	28.03
	Working capital adjustments		
	(Increase)/ decrease in inventories	(151.61)	(35.44)
	(Increase)/ decrease in trade receivables	(107.66)	(31.68)
	(Increase)/ decrease in other assets	(54.45)	(12.79)
	Increase/ (decrease) in other liabilities and provisions	0.45	(5.26)
	(Increase)/ decrease in other financial assets	(31.66)	(0.32)
	Increase/ (decrease) in other current liabilities	(57.14)	10.00
	Increase/(decrease) in provisions	-	2.44
	Increase/(decrease) in trade payables	208.49	97.28
	Cash generated/(used) in operating activities	(100.71)	52.27
	Income tax refund/ (paid) net	(24.67)	(7.81)
	Net cash inflow / (outflow) from operating activities (A)	(125.38)	44.46
(B)	Cash flows from investing activities		
	Payments for purchase of property, plant and equipment, intangible assets and capital advances	(213.98)	(54.48)
	Proceed from sale of property, plant and equipment	-	4.17
	Interest received	27.18	68.99
	Net Purchase of current investments	(20.19)	(69.14)
	Proceeds from sale of investments	-	5.53
	Net (Investment in) /Redemption of Fixed deposits	331.51	(22.32)
	Net cash inflow/(outflow) from Investing activities (B)	124.52	(67.25)
(C)	Cash flows from financing activities		
	Payment of lease liabilities (principal)	(8.76)	(0.14)
	Payment of lease liabilities (interest)	(1.31)	(1.01)
	Finance cost paid	(3.00)	(6.07)
	Proceed from non-current borrowings	12.91	15.85
	Repayment of non current borrowings	(2.47)	(6.47)
	Net Cash inflow/(outflow) from financing activities (C)	(2.63)	2.16
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	(3.48)	(20.63)
	Cash and cash equivalents at the beginning of the period	14.61	32.43
	Cash and cash equivalents at the end of the period	11.13	11.80



Q2 FY 26-27 Financial Results

NURECA LIMITED

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Notes to the Unaudited consolidated financial results:

- 1 These Consolidated financial results of the Company have been prepared in accordance with the Indian Accounting Standards (IND AS) as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standard) Rules, 2015, as amended and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other accounting principles generally accepted in India.
- 2 The Group operates in single business segment i.e. "Home healthcare and wellness products" hence there are no reportable segments as per Ind AS 108 "Operating Segments".
- 3 During the previous year, the Company has filed Scheme of Merger by Absorption wherein and whereby Nureca Technologies Private Limited, a wholly owned subsidiary of the Company will be merged with the Company ("the Scheme of Merger"). The Scheme of Merger is effective from a proposed appointed date of April 1, 2025, subject to the sanction of the National Company Law Tribunal and other regulatory approvals. There is no impact is required to be recognised as wholly owned subsidiary is being merged with the parent Company.
- 4 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on October 21, 2026 and the statutory auditor of the company has carried out Limited review of the same.

For and on behalf of Board of Directors of
Nureca Limited

SAURABH GOYAL Digitally signed by
SAURABH GOYAL
Date: 2026.10.21
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Saurabh Goyal
(Managing Director)
DIN : 00136037

Place: Chandigarh
Date: 21 October 2026

Independent Auditor's Review Report on Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2026 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended

To Board of Directors of Nureca Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Nureca Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended September 30, 2026, ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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, and other accounting principles generally accepted in India. 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 Standards on Auditing 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 as mentioned below :
 - a. Nureca Limited – Holding Company (incorporated in India)
 - b. Nureca Technologies Private Limited – Subsidiary (incorporated in India)
 - c. Nureca INC – Subsidiary (incorporated in USA)
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, except for the possible effect of the matter described in para 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement read with notes therein, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian 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.



6. The accompanying Statement includes the financial results and other financial information which we did not review, in respect of:

- One subsidiary, whose interim financial results reflects total assets of Rs. 148.65 millions as at September 30, 2026, total revenues of Rs. 85.47 millions and Rs. 153.66 millions, net profit after tax of Rs. 5.24 millions and Rs. 9.49 millions and total comprehensive income of Rs. 5.24 millions and Rs. 9.49 millions for the quarter and half year ended September 30, 2026 respectively and cash inflow Rs. 0.36 millions, as considered in the Statement. This interim financial information have been reviewed by other auditor whose report has been furnished to us by the Parent's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.
- A foreign subsidiary, whose interim financial results include total assets of Rs. 0.68 millions as at September 30, 2026, total revenues of Rs. Nil and Rs. Nil, net loss after tax of Rs. 0.13 millions and Rs. 0.38 millions and total comprehensive loss of Rs. 0.13 millions and Rs. 0.38 millions for the quarter and half year ended September 30, 2026 respectively and cash outflow Rs. 0.17 millions as considered in the Statement as prepared by the management. These financial results have been prepared by its management as per applicable accounting standards of its country of incorporation and the Parent Company's management converted the financial results of the subsidiary located outside India from accounting principles generally accepted in the country of incorporation to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Parent Company's management. In our opinion and according to the information and explanations given to us by the Board of Directors, these financial results are not material to the Group.

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

Place: Noida (Delhi – NCR)

Date: October 21, 2026



For Singhi & Co.
Chartered Accountants
Firm Registration No. 302049E


Bimal Kumar Sipani
Partner

Membership No. 088926
UDIN : 26088926WVNDIE3186

NURECA LIMITED

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(Amount in Rs. millions, unless otherwise stated)

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended 30 September 2026

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30 September 2026 (Unaudited)	30 June 2026 (Unaudited)	30 September 2025 (Unaudited)	30 September 2026 (Unaudited)	30 September 2025 (Unaudited)	
1	Revenue from operations	585.99	403.96	378.41	989.95	721.65	1,472.10
2	Other income	14.19	19.18	23.81	33.37	49.73	83.20
3	Total income (1+2)	600.18	423.14	402.22	1,023.32	771.38	1,555.30
4	Expenses						
	Purchase of stock-in-trade	607.21	203.71	249.17	810.92	503.03	1,116.23
	Changes in inventories of stock-in-trade	(194.41)	67.57	9.52	(126.84)	(0.74)	(95.98)
	Employee benefits expense	36.65	40.27	37.94	76.92	78.72	154.33
	Finance costs	2.21	1.77	4.10	3.98	6.12	10.31
	Depreciation and amortization expense	7.62	5.66	4.82	13.28	9.61	18.48
	Other expenses						
	-Fair value changes and net loss on investments	(0.28)	0.70	-	0.42	-	83.37
	-Others	91.31	67.27	55.60	158.58	125.24	240.20
	Total expenses	550.31	386.95	361.15	937.26	721.98	1,526.94
5	Profit / (Loss) before tax for the period (3-4)	49.87	36.19	41.07	86.06	49.40	28.36
6	Tax expense						
	- Current tax	5.97	1.50	-	7.47	0.02	15.82
	- Current tax related to previous year	-	-	-	-	-	(0.34)
	- Deferred tax	7.68	10.37	9.67	18.06	12.47	9.90
7	Profit / (Loss) after tax for the period (5-6)	36.22	24.32	31.40	60.53	36.91	2.97
8	Other comprehensive income						
A	(i) Item that will not be reclassified to profit or loss	-	-	-	-	-	0.69
	(ii) Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.17)
B	(i) Item that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other comprehensive income for the period (net of tax)	-	-	-	-	-	0.51
9	Total comprehensive income/(loss) for the period (7+8)	36.22	24.32	31.40	60.53	36.91	3.48
10	Paid-up equity share capital	95.42	95.42	100.00	95.42	100.00	95.42
	(Face value of share - Rs.10 each)						
11	Other equity	-	-	-	-	-	1,676.18
12	Earning per share of Rs. 10 each						
	- Basic and diluted (in rupees) (not annualized except for the year)	3.80	2.55	3.14	6.34	3.69	0.30

SAURABH GOYAL Digitally signed by
SAURABH GOYAL
Date: 2026.10.21
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NURECA LIMITED

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(Amount in Rs. million, unless otherwise stated)

Standalone Statement of Assets and Liabilities			
Sr. No.	Particulars	As at	
		30 September 2026 (Unaudited)	31 March 2026 (Audited)
	Assets		
(1)	Non-current assets		
	Property, plant and equipment	108.94	93.89
	Right-of-use assets	45.94	12.04
	Other intangible assets	15.58	16.94
	Capital work in progress	53.43	-
	Financial assets		
	- Investments	30.46	30.46
	- Other financial assets	18.40	644.37
	Deferred tax assets (net)	5.63	23.68
	Other non-current assets	148.31	9.32
	Total non-current assets	426.69	830.70
(2)	Current assets		
	Inventories	580.90	454.06
	Financial assets		
	- Investments	29.90	10.12
	- Loans	0.95	0.95
	- Trade receivables	271.26	97.77
	- Cash and cash equivalents	10.28	13.96
	- Bank balances other than cash and cash equivalents	694.49	399.58
	- Other financial assets	28.79	12.60
	Other current assets	150.68	115.70
	Current tax assets (net)	9.51	
	Total current assets	1,776.76	1,104.74
	Total assets (1+2)	2,203.45	1,935.44
	Equity and Liabilities		
(1)	Equity		
	Equity share capital	95.42	95.42
	Other equity	1,736.71	1,676.18
	Total equity	1,832.13	1,771.60
(2)	Non- current liabilities		
	Financial liabilities		
	- Borrowings	11.50	2.20
	- Lease liabilities	31.95	6.11
	Provisions	3.26	7.57
	Total non-current liabilities	46.71	15.88
(3)	Current liabilities		
	Financial liabilities		
	- Borrowings	5.61	4.47
	- Lease liabilities	16.40	9.32
	- Trade payables		
	- total outstanding dues of micro and small enterprises	6.12	1.75
	- total outstanding dues of creditors other than micro and small enterprises	243.69	62.44
	- Other financial liabilities	10.74	10.62
	Other current liabilities	34.83	48.59
	Provisions	7.22	5.38
	Current tax liabilities (net)	-	5.39
	Total current liabilities	324.61	147.96
	Total liabilities (2+3)	371.32	163.84
	Total equity and liabilities (1+2+3)	2,203.45	1,935.44

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(Amount in Rs. million, unless otherwise stated)

Standalone Statement of Cash Flow

Sr. No.	Particulars	For the Half Year Ended	
		30 September 2026 (Unaudited)	30 September 2025 (Unaudited)
(A)	Cash flows from operating activities		
	Net profit before tax	86.06	49.40
	Adjustments for:		
	Depreciation and amortization expense	13.28	9.61
	Income on unwinding of security deposits	(0.01)	(0.16)
	Net gain on exchange fluctuation on translation and transactions	(0.18)	(5.12)
	Finance costs	3.98	6.12
	Provision for doubtful expected credit loss and advances	2.00	-
	Interest income	(29.68)	(41.11)
	Derivative measured at FVTPL	0.51	(0.28)
	(Gain)/ Loss on Sale of property plant and equipment (net)	0.71	0.41
	Net (gain)/ loss on investments including fair value changes thereon	0.42	(1.44)
	Loss on derecognition of financial assets	-	0.10
	Operating profit/ (loss) before working capital changes	77.09	17.53
	Working capital adjustments		
	(Increase)/ decrease in inventories	(126.84)	(3.34)
	(Increase)/ decrease in trade receivables	(175.49)	(19.66)
	Increase/ (decrease) in trade payables	185.80	44.04
	(Increase)/ decrease in other assets	(34.47)	16.30
	(Increase)/ decrease in other financial assets	(15.63)	(0.31)
	Increase/ (decrease) in other liabilities	(16.11)	11.98
	Increase/ (decrease) in other financial liabilities	-	(5.87)
	Cash generated/(used) in operating activities	(105.65)	60.67
	Income tax (refund)/ paid net	(22.37)	(5.51)
	Net cash inflow / (outflow) from operating activities (A)	(128.02)	55.16
(B)	Cash flows from investing activities		
	Payments for purchase of property, plant and equipment, intangible assets and capital advances	(211.81)	(53.32)
	Proceed from sale of property, plant and equipment	-	4.17
	Interest received	27.16	69.12
	Purchase of current investments	(20.19)	(69.14)
	Proceeds from sale of investments	-	5.53
	Proceeds from repayment of loan by subsidiary	-	2.95
	(Investment) in /Redemption of Fixed deposits (net)	331.49	(22.32)
	Net cash inflow/(outflow) from Investing activities (B)	126.64	(63.01)
(C)	Cash flows from financing activities		
	Payment of lease liabilities (Principal)	(8.76)	(0.14)
	Payment of lease liabilities (Interest)	(1.31)	(1.01)
	Finance cost paid	(2.67)	(5.11)
	Proceed from non-current borrowings	12.91	-
	Repayment of non current borrowings	(2.47)	(6.47)
	Net Cash inflow/(outflow) from financing activities (C)	(2.30)	(12.73)
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	(3.68)	(20.58)
	Cash and cash equivalents at the beginning of the period	13.96	31.88
	Cash and cash equivalents at the end of the period	10.28	11.30

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NURECA LIMITED

Regd Office : Andheri West B-205, Bldg -42, B wing, Dhanashree heights, Azad Nagar Sangam CHS, Andheri West, Mumbai – 400053
Tel: +91 -172-5292900, E-mail: cs@nureca.com, Website: www.nureca.com
Corporate Identification Number: L24304MH2016PLC320868

Notes to the Unaudited standalone financial results:

- 1 These standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards (IND AS) as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standard) Rules, 2015, as amended and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other accounting principles generally accepted in India.
- 2 The Company operates in single business segment i.e. "Home healthcare and wellness products" hence there are no reportable segments as per Ind AS 108 "Operating Segments".
- 3 During the previous year, the Company has filed Scheme of Merger by Absorption wherein and whereby Nureca Technologies Private Limited, a wholly owned subsidiary of the Company will be merged with the Company ("the Scheme of Merger"). The Scheme of Merger is effective from a proposed appointed date of April 1, 2025, subject to the sanction of the National Company Law Tribunal and other regulatory approvals. Pending sanction of the Scheme of Merger, no accounting impact has been recognized in these results.
- 4 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on October 21, 2026 and the statutory auditor of the company has carried out Limited review of the same.

For and on behalf of Board of Directors of

Nureca Limited

**SAURABH
GOYAL**

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Saurabh Goyal
(Managing Director)
DIN : 00136037

Place: Chandigarh
Date: 21 October 2026

Independent Auditor's Review Report on Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2026 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended

To the Board of Directors of Nureca Limited

1. We have reviewed the accompanying statement of unaudited financial results of Nureca Limited (the "Company") for the quarter and half year ended September 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This 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, and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results read with notes therein, prepared in all material respects in accordance with the applicable accounting standards and other recognized accounting practices and policies, 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 Singhi & Co.
Chartered Accountants
Firm Registration No. 302049E

Place: Noida (Delhi – NCR)
Date: October 21, 2026




Bimal Kumar Sipani
Partner
Membership No. 088926
UDIN : 26088926AQMUTS8230